

ACCOUNTING EDUCATION, TRAINING AND
PRACTICE IN BOTSWANA

A Study of Problems and Strategies For Change

By

Lillian Bellinah Dima

Submitted for the Degree of
Doctor of Philosophy

University of Kent
at Canterbury

2003

Dedications

This thesis is dedicated with great love and gratitude to the
memory of my mother, Mosarwa Wally.

ACKNOWLEDGEMENTS

I am very grateful to Professor Brian A. Rutherford under whose supervision this research study was undertaken. I am greatly indebted to him for his constructive comments, his encouragement and patience throughout the duration of the study. I am particularly grateful for his suggestions without which this study would have been impossible to complete; I cannot thank him adequately for that.

The University of Botswana, my employer, made this study possible by awarding me a scholarship to undertake the study. I am very grateful for this.

My gratitude goes to my friends and relatives who supported me in many ways during the course of the study.

I would like to thank all the people who spared their time to be interviewed or to complete a questionnaire. To the many others who contributed one way or the other towards the success of this study, I say thank you.

Finally my greatest thanks to my children, Gobe, Mbatshi and Unami for their love, patience and sacrifice during the years I spent away from them. Many thanks to my sisters and brothers for the support and care that they gave to my children during the time I was away. No amount of thanks would be adequate to express the debt that I feel I owe them.

LIST OF TABLES

	<u>Page No.</u>
3.1 Accountants personal data 	96
3.2 Educators personal data 	98
3.3 Students personal data 	99
4.2 (a) Accountants' educational factors 	167
4.2 (b) Expatriates educational factors 	167
4.2 (c) Citizen accountants educational factors 	168
4.2 (d) Educators educational factors 	168
4.2 (e) Professional educators educational factors 	169
4.2 (f) Academic educators educational factors 	169
4.2 (g) Accounting students educational factors 	170
4.2 (h) University students educational factors 	171
4.2 (i) Professional students educational factors 	171
4.3 (a) Accountants professional factors 	172
4.3 (b) Citizen accountants professional factors 	173
4.3 (c) Expatriates accountants professional factors 	174
4.3 (d) Other factors (accountants) 	175
4.3 (e) Accounting educators professional factors 	175
4.3 (f) University educators professional factors 	176
4.3 (g) Professional educators professional factors 	177
4.3 (h) Other factors (Educators) 	178
4.3 (i) Accounting students professional factors 	178
4.3 (j) University students professional factors 	179
4.3 (k) Professional students professional factors 	180
4.3 (l) Other factors (students) 	181
5.2 (a) Accountants educational strategies 	264
5.2 (b) Expatriates accountants educational strategies... 	264
5.2 (c) Citizen accountants educational strategies 	265
5.2 (d) Accountants accounting practice strategies 	266

5.2 (e) Expatriates accountants practice strategies	...	...	...	...	267
5.2 (f) Citizen accountants practice strategies	...	...	...	...	269
5.3 (a) Educators education strategies	...	...	...	...	271
5.3 (b) Professional educators education strategies	...	...	...	...	271
5.3 (c) University educators education strategies	...	...	...	...	272
5.3 (d) Educators professional strategies	...	...	...	...	273
5.3 (e) Professional educators professional strategies	...	...	...	...	274
5.3 (f) University educators professional strategy	...	...	...	...	276
5.4 (a) Accounting students educational strategies	...	...	...	...	279
5.4 (b) University students educational strategies	...	...	...	...	279
5.4 (c) Professional students educational strategies	...	...	...	...	280
5.4 (d) Students professional strategies	...	...	...	...	281
5.4 (e) University students professional strategies	...	...	...	...	282
5.4 (f) Professional students professional strategies	...	...	...	...	284
6.1 Bachelor of Accountancy Programme	...	...	...	...	292
6.2 (a) Accountants accounting programme	...	...	...	...	299
6.2 (b) Expatriates accounting programme	...	...	...	...	299
6.2 (c) Citizen accounting programme	...	...	...	...	299
6.3 (a) Accounting educators education programme	...	...	...	...	300
6.3 (b) Professional Educators education Programme	...	...	...	...	300
6.3 (c) University educators education programme	...	...	...	...	301
6.4 (a) Accounting students education programme	...	...	...	...	301
6.4 (b) Professional students educational programme	...	...	...	...	301
6.4 (c) University Students education programme	...	...	...	...	302

ABSTRACT

For accounting to play a significant role in the economic development of any country, it should provide information that is relevant to the environment and needs of that particular country. Botswana like many other developing countries has adopted accounting education and training programmes and accounting practices from developed countries. The relevance of these education programmes and accounting practices in developing countries has been a topic of debate over many years. It is thought that these accounting programmes and practices cannot contribute to the development of effective accounting systems which are necessary for economic development. This is because the programmes were not designed with the environment of developing countries in mind and, as such, they do not concern themselves in any meaningful way with the industries of these countries.

It is therefore, important to study the accounting problems that have been brought about by the use of these accounting programmes. This is because understanding these problems might help developing countries like Botswana to design appropriate strategies to tackle the problems.

This research through a survey of accountants, educators and accounting students seeks to identify the problems that are obstructing the development of accounting education and training and accounting practice and the accounting profession in Botswana. The study also seeks to identify strategies that can be effective in enhancing accounting education and training and accounting practice and the accounting profession. The findings of this research are important for the government, the Botswana Institute of Accountants, the Botswana accounting profession in general, and other important stakeholders who believe that the accounting profession has an important role to play in the economic development of the country.

TABLE OF CONTENTS

Acknowledgements	...	...	...	...	...	...	...	...	...i
List of Tables	...	...	...	...	...	...	...	...	...ii
Abstract	...	...	...	...	...	...	...	...	...iv

Chapter One

Introduction

1.1 Nature of the Research	...	...	...	...	...	...	...	...	...1
1.2 Brief Literature Review	...	...	...	...	...	...	...	...	...3
1.2.1 Accounting Systems and Practices in Developing Countries	...	...	...	...	...	...	...	...	...4
1.2.2 The Purpose of Accounting Education and Training	...	...	...	...	...	...	...	...	...8
1.3 Objectives of the Research	...	...	...	...	...	...	...	...	...10
1.4 Rationale for the Study	...	...	...	...	...	...	...	...	...13
1.5 Brief Background about Botswana	...	...	...	...	...	...	...	...	...15
1.6 Accountancy Training in Botswana	...	...	...	...	...	...	...	...	...17
1.6.1 The Botswana Institute of Accountants	...	...	...	...	...	...	...	...	...18
1.7 The Botswana Stock Exchange	...	...	...	...	...	...	...	...	...19
1.8 Layout of the Thesis	...	...	...	...	...	...	...	...	...21

Chapter Two

Literature Review

2.1 Introduction24
------------------	-----	-----	-----	-----	-----	-----	-----	-----	-------

2.2 Accounting Systems in Developing Countries	...	...	...	...	...	...	...	...	26
2.2.1 Problems with Accounting Systems in Developing									
Countries	...	...	...	...	...	...	...	...	30
2.3 Accounting Education in Developing Countries	...	...	...	...	...	...	...	...	32
2.3.1 Accounting Education Requirements in Developing									
Countries	...	...	...	...	...	...	...	...	34
2.3.2 Deficiencies of Accounting Education and									
Training Programmes	...	...	...	...	...	...	...	...	36
2.4 Strategies for Improving Accounting in Developing Countries	...	...	...	...	...	...	...	...	37
2.4.1 Economic Evaluation Accounting	...	...	...	...	...	...	...	...	37
2.4.2 Economic Development Accounting	...	...	...	...	...	...	...	...	39
2.4.3 Tiered Education Systems	...	...	...	...	...	...	...	...	40
2.4.4 Uniform Accounting for Developing Countries	...	...	...	...	...	...	...	...	43
2.4.5 The French Plan Comptable General	...	...	...	...	...	...	...	...	46
2.4.6 Other Strategies for Improving Accounting in Developing									
Countries	...	...	...	...	...	...	...	...	49
2.5 Ways to Improve Accounting Systems in Developing Countries	...	...	...	...	...	...	...	...	59
2.6 Improving Accounting Education and Training	...	...	...	...	...	...	...	...	62
2.6.1 Training Under Economic Development	...	...	...	...	...	...	...	...	64
2.7 Conclusion	...	...	...	...	...	...	...	...	68

Chapter Three

Research Methodology

3.1 Introduction	...	...	...	...	...	...	...	...	...	71
3.2 Research Method	...	...	...	...	...	...	...	...	...	71
3.2.1 Interview	...	...	...	...	...	...	...	...	...	74
3.2.2 Questionnaire	...	...	...	...	...	...	...	...	...	76
3.2.2.1 Questionnaire Construction	...	...	...	...	...	...	...	...	...	78
3.3 Piloting the Questionnaire	...	...	...	...	...	...	...	...	...	92
3.4 Sample Selection	...	...	...	...	...	...	...	...	...	92
3.5 Response Rate	...	...	...	...	...	...	...	...	...	94
3.5.1 Improving the Response Rate	...	...	...	...	...	...	...	...	...	94
3.6 Non Response Bias	...	...	...	...	...	...	...	...	...	96
3.7 Analysis of Personal data	...	...	...	...	...	...	...	...	...	96
3.7.1 Accounting Practitioners	...	...	...	...	...	...	...	...	...	96
3.7.2 Accounting Educators Personal Data	...	...	...	...	...	...	...	...	...	98
3.7.3 Accounting Students Personal Data	...	...	...	...	...	...	...	...	...	99
3.8 Analysis of Data	...	...	...	...	...	...	...	...	...	100

Chapter Four

Accounting Problems in Botswana

4.1 Introduction	...	...	...	...	...	...	...	...	...	101
4.2 Accounting Education and Training Factors	...	...	...	...	...	...	...	...	...	102
4.2.1 Analysis of Accounting Practitioners Data	...	...	...	...	...	...	...	...	...	102

4.2.2 Analysis of Accounting Educators Data	...	...	...	...	...	...	...	...	110
4.2.3 Analysis of Accounting Student Data	...	...	...	...	...	...	...	...	117
4.2.4 Comparison of the Education Strategies between the Groups	...	...	...	...	...	...	...	...	122
4.2.5 Related Research on Accounting Education and Training	...	...	...	...	...	...	...	...	128
4.3 Accounting Practice and Profession Factors	...	...	...	...	...	...	...	...	132
4.3.1 Analysis of Accounting Practitioners Data	...	...	...	...	...	...	...	...	132
4.3.1.1 Other Factors	...	...	...	...	...	...	...	...	142
4.3.2 Analysis of Accounting Educators' Data	...	...	...	...	...	...	...	...	145
4.3.2.1 Other Factors	...	...	...	...	...	...	...	...	149
4.3.3 Analysis of Accounting Students Data	...	...	...	...	...	...	...	...	150
4.3.3.1 Other Factors	...	...	...	...	...	...	...	...	152
4.3.4 Comparison of Professional Factors for the Three Groups	...	...	...	...	...	...	...	...	153
4.3.5 Comparison of the Research Findings with Other Studies	...	...	...	...	...	...	...	...	155
4.4 Conclusion	...	...	...	...	...	...	...	...	160

Chapter Five

Strategies for Enhancing Accounting Education and Accounting Practice

5.1 Introduction	...	...	...	...	...	...	...	...	182
5.2 Accounting Practitioners Results	...	...	...	...	...	...	...	...	183
5.2.1 Accounting Education Strategies	...	...	...	...	...	...	...	...	183
5.2.2 Accounting Practice Strategies	...	...	...	...	...	...	...	...	194

5.3 Accounting Educators Results	...	...	...	...	...	...	...	...	210
5.3.1 Education and Training Strategies	...	...	...	...	...	...	...	...	210
5.3.2 Accounting Practice Strategies	...	...	...	...	...	...	...	...	216
5.4 Accounting Students Results and Findings	...	...	...	...	...	...	...	...	226
5.4.1 Accounting Education Strategies	...	...	...	...	...	...	...	...	226
5.4.2 Accounting Practice Strategies	...	...	...	...	...	...	...	...	232
5.5 Comparison of Group Results	...	...	...	...	...	...	...	...	237
5.5.1 Comparisons of the Education and Training Strategies	...	...	...	...	...	...	...	...	237
5.5.2 Comparisons of Accounting Practice and Profession									
Strategies	...	...	...	...	...	...	...	...	246
5.6 Conclusion	...	...	...	...	...	...	...	...	256
Tables	...	...	...	...	...	...	...	...	264

Chapter Six

Accounting Education and Training Programmes

6.1 Introduction	...	...	...	...	...	...	...	...	286
6.2 Lower Level Accounting Education and Training	...	...	...	...	...	...	...	...	287
6.3 Higher Level Accounting Education and Training	...	...	...	...	...	...	...	...	288
6.3.1 Current University of Botswana Accounting Programme	...	...	...	...	...	...	...	...	290
6.3.1.1 Analysis of the Current University Programme	...	...	...	...	...	...	...	...	293
6.3.2 Current Professional Accounting Programmes	...	...	...	...	...	...	...	...	296
6.4 Research Results and Findings	...	...	...	...	...	...	...	...	297

6.4.1 Accounting Practitioners Results	...	...	...	...	...	...	...	...	303
6.4.1.1 Explanations for Accountants Results	...	...	...	...	...	...	...	...	304
6.4.2 Accounting Educators Results	...	...	...	...	...	...	...	...	306
6.4.2.1 Explanations for the Educators Results	...	...	...	...	...	...	...	...	307
6.4.3 Accounting Students Results...	...	...	...	...	...	...	...	...	309
6.4.3.1 Explanations for Students Results	...	...	...	...	...	...	...	...	310
6.5 Comparison of the Group Findings	...	...	...	...	...	...	...	...	311
6.6 Comparison of the Research Findings with the Current Curriculum	...	...	...	...	...	...	...	...	314
6.7 Introduction of the Chartered Accountancy (CA) Botswana	...	...	...	...	...	...	...	...	315
6.8 Conclusion	...	...	...	...	...	...	...	...	316

Chapter Seven

Research Findings and Policy Recommendations

7.1 Introduction	...	...	...	...	...	...	...	...	320
7.2 Findings Relating to Accounting Education and Training	...	...	...	...	...	...	...	...	320
7.3 Findings Relating to Accounting Practice and the Profession	...	...	...	...	...	...	...	...	334
7.4 Findings Relating to the Accounting Curriculum	...	...	...	...	...	...	...	...	346
7.5 Proposals to Establish an African Standard Setting Body	...	...	...	...	...	...	...	...	351
7.6 Conclusion	...	...	...	...	...	...	...	...	353

Chapter Eight

Summary and Conclusion

8.1 Summary ...	...	...	...	...	...	...	...	...	...358
8.2 General Conclusions	...	...	...	...	...	...	...	...	...362
8.3 Limitation of the Research	...	...	...	...	...	...	...	...	...363
8.4 Areas for Further Research	...	...	...	...	...	...	...	...	...364
Appendix	...	...	...	...	...	...	...	...	...366
References	...	...	...	...	...	...	...	...	...375

Chapter One

Introduction

1.1 Nature of the Research

The purpose of this research is to examine whether accounting education, training and practice in Botswana is suited to the environment and needs of the country or whether the design is more appropriate for developed countries with more sophisticated accounting systems. Specifically, the research aim is to seek the views of accounting educators, accounting students and accounting practitioners in Botswana on three issues. These are:

- a) What are the factors or problems that are hindering the development of accounting education and training, and accounting practice and the accounting profession in Botswana?
- b) Which strategies can be effective in improving accounting education and training and accounting practice and the accounting profession in Botswana and,
- c) Which subjects are important and therefore appropriate for a university accounting curriculum or an accounting training programme in Botswana?

Researchers of accounting in developing countries have suggested that the absence of sound accounting systems and inappropriate accounting practices, are some of the major factors that are preventing the optimum use of available economic resources for a better standard of living in developing countries. Inappropriate accounting practices and the lack of sound accounting systems are a result of deficient and/or irrelevant accounting education and training programmes found in these countries.

Most developing countries did not develop their own accounting education and training programmes from scratch, but have adopted accounting education and training programmes which were initially developed for other countries, especially developed countries. It has been argued that such accounting education and training programmes were not meant to satisfy accounting information needs of developing countries, as such, they are not appropriate for use in building effective accounting systems in these countries. Given the differences in terms of political, cultural, social and economic development that exist between developing and developed countries, accounting information requirements also are bound to be different; an accounting education system meant for developed countries may not satisfy the accounting requirements of a less developed country for the same reasons. Also given the differences in the level of development and also in the type of businesses found in both developed and developing countries, accounting information needs of both users and producers of accounting information is bound to be different.

It is on the basis of the above arguments that this research is carried out. The aim is to discover problems that have risen partly due to the adoption of an accounting system that may not be relevant for the accounting information needs of the country. It is also to determine what changes if any need to be made to the accounting education and training and specifically to the accounting curriculum to try to tailor it to suit the accounting environment and needs of the country. The design of a relevant and appropriate accounting education and training programme could lead to the development of an effective accounting systems because the latter is a product of the former.

The aim of the research is also to raise awareness of accounting issues and challenges facing Botswana and other developing countries in similar situations, so that accounting in these countries should not just be seen as a matter of copying what is done in industrialised countries.

1.2 Brief Literature Review

As discussed in the previous section, accounting systems found in most developing countries including Botswana are those that have been adopted from other countries especially developed countries. Although these accounting systems meet the needs of developed countries, whether or not these systems can be adopted by less developed countries without there being certain dysfunctional effects has been a question of debate for a long time among researchers of accounting in developing countries (Briston 1978, Enthoven 1981, Hove 1986, Perera 1989, Wallace 1989, 1990, Briston and Wallace 1990, Ndzinge 1990, Ndzinge and Briston 1999). These researchers have argued that accounting should reflect the accounting environment that it serves. They further argued that accounting should be based on the social, political, cultural, economic and environmental factors prevailing in a country, and that, given the vast differences between developed and developing countries, foreign accounting models imported to developing countries would not be effective to solve accounting problems in these countries. As Amenkhienan (1986) stated that:

‘accounting performs a service function. Its usefulness depends on the extent to which it reflects the socio-economic, legal, and political environments within which it operates. When it fails the usefulness (or relevance) test, then its function becomes very doubtful’ (p.24)

It is not only accounting systems that have been found to be ineffective or inappropriate for developing countries accounting needs, accounting education and training programmes as well have been found to be less relevant. It is argued that such programmes do not equip accounting graduate or accountants with the needed skills to perform their jobs effectively. This is because most of these accounting programmes were not originally designed for developing countries' needs but to satisfy the needs of the countries from which the programmes were adopted. It is argued that accounting education should reflect what is demanded by accounting practice and by the environment prevailing in the country. To emphasise the importance of the relationship between accounting education and the local accounting environment, Enthoven (1981) stated that:

'accounting education structures should take into account socio-economic objectives. It is not beneficial just to copy educational systems from abroad without assessing them in the light of a country's requirements' (p273).

An effective accounting system is depended on having a relevant accounting education and training programme. It is therefore crucial to get the accounting education and training programmes of a country right in the first place.

1.2.1 Accounting Systems and Practises in Developing Countries

As already discussed in the previous section, accounting systems in developing countries have been greatly influenced by those of developed countries. This has raised questions among accounting researchers about their relevance and usefulness to the information needs of developing countries given the vast differences between these countries. Briston (1978) argued that accounting systems should be developed for a

nation's needs, and Wallace (1988) also argued that the needs of users of accounting information in developing countries are not the same as those in developed countries. It follows; therefore, that western accounting systems adopted by developing countries may not be appropriate for the needs of users of accounting information in these countries. Briston and Liang (1990) made similar arguments and Briston and Wallace (1990) also stated that western accounting systems are deficient to some extent in meeting the needs of users and producers of accounting information in developing countries.

Many developing countries do not have financial accounting or auditing standards of their own but instead use International Accounting Standards (IAS) developed by the International Accounting Standard Committee (IASC) for reporting purposes and International Auditing Standards for auditing and related procedures. It has also been argued that these standards, which were originally developed for industrialised economies with sophisticated capital markets, are mainly suitable for the needs of private sector investors and big businesses, as such they may not be appropriate for the public sector based economies and for small business operations which are dominant in many developing countries such as Botswana. Researchers have also argued that the IASC standards are meant for private sector accounting users and as such, reflect a bias towards private sector investors. It has further been argued that the wholesale adoption of the IAS or auditing standards does not address any identified financial reporting or auditing problem in developing countries. Some researchers also argued that the use of the IAS does not address important areas for developing countries and as such do not serve any useful purpose (Hove 1986, Ndzingo 1990, Samuels and Oliga 1982). It is for the above reasons that researchers have argued against the adoption of IAS or the adoption of the

international auditing standards without modification by professional accounting bodies in developing countries.

Many developing countries have large parastatal organizations which play an important role in the economic and social development of these countries. Mining and agriculture are important economic activities of many developing countries. In Botswana for example, revenue from minerals accounts for more than 50% of total revenue earnings (Botswana Government 2002) and yet there are no accounting standards that are specifically designed for this line of business. Standards in these areas are important not only to protect investors interest but also for government economic planners who need the correct information for economic planning and to measure the performs of the economy.

As already explained above, an accounting education system which is based on the UK or USA accounting education system puts more emphasis on financial accounting and auditing and perhaps also on manufacturing accounts. This is because manufacturing is an important economic activity in these countries and private investors are the key players for most business operations. Private investors use financial reports to make business decisions and auditors are relied upon to do their work professionally so that investment decisions are based on the correct information. The existence of strong accounting and auditing professions in developed countries, efficient stock markets and a large number of private investors are some of the factors that are needed for the development of an effective accounting system. In many developing countries where private companies are few, the accounting and auditing profession is weak, no stock market, a few number of professional accountants, the effectiveness of the UK/USA

accounting system to control economic activities is questionable. Briston (1990) also questioned the relevance of the western accounting system to developing countries. He stated that:

‘The British system presupposes that the bulk of economic activity is carried out by companies financed by private shareholders and whose shares are listed in a local stock exchange. Where the bulk of investment is in the public sector companies, then very different criteria of measurement need to be developed. There is also the likelihood that the political and economic systems would be very different from that of the UK/US, so that the objective of economic management might well be different’ (p202).

Accounting in developing countries is needed to assist in the economic development of the country. It is therefore important that accounting education and training should be geared towards satisfying the skills needed for economic development. It is also important to identify the nature of accounting skills needed so that accounting education and training programmes are geared towards satisfying those needs. This can help reduce a waste of limited resources; it could also improve accounting skills, which are in short supply.

There are a number of research studies that have been carried out on the use of western accounting systems by developing countries. Most of these studies have concentrated on the professional side and have concluded that information based on such systems is not useful for decision making by developing countries. Not much attention has however, been paid to the fact that most professional problems are as a result of inappropriate accounting education and training programmes. Scott (1970) noted that any attempt to improve accounting practices in developing countries should start with accounting education. Enthoven (1985) also noted that underlying the existing weaknesses and the scope for improvement in developing countries’ accounting systems

are educational weaknesses. This research looks at both the professional and educational side and tries to determine the factors that might be hindering accounting development in Botswana.

1.2.2 The Purpose of Accounting Education and Training

Accounting education and training in many developing countries is mainly directed at increasing the number of professional accountants; not much thought has been given to the fact that lower skilled staffs are important as well. As a result, not much attention has been paid to the training of technical staff or to the recognition of technical accountancy training qualification (Tipgos 1987, Briston and Wallace 1990, Rowlands 1995). Those who have argued for the recognition of a technical qualification point out that developing countries needed more technicians for it has been found that the major weaknesses in the financial statements of companies operating in developing countries are due to poor or inaccurate record keeping. Although professional accountants are needed to show direction to the lower skilled staff, the technicians are needed in much large numbers because they perform the basic functions of accounting such as data entry, book keeping and preparation of accounting reports. It is from these records that important reports about the company performance are prepared. The lack of sophisticated accounting systems, few private investors, predominance of small companies, the lack of accounting or auditing standards, all make the accounting environment in developing countries less attractive for highly qualified accountants. Also Parry and Grove (1990) found that training more professional accountants did not improve the standard of accounting for most companies in developing countries. Professional accountants operate in supervisory

or managerial roles whereas lower level accountants do the bulk of the work. Also, to train a full professional accountant takes a long time and at huge cost to the country. It is therefore very important for developing countries to first make an assessment of their accounting requirements to determine whether there is a need to train more accountants and also to find out what they are needed for, before embarking on large scale training programmes.

Juchau et al (1986) recommended the following guidelines to determine the accounting needs and type of accountants needed by a developing country: -

- a) Are economic forces existing in the country conducive to the development of sophisticated accounting practise?
- b) Do the manpower needs of the country lie largely with accountants trained to sub-degree level?
- c) What are highly trained accountants needed for? Are there any strategic posts in the civil service for which highly qualified accountants are required?
- d) What would be a better qualification for accountants involved in posts such as economic development policies, monitoring and controlling government bureaucracy? Would it be a double major say in accounting/economics, accounting/administration or a specialised programme of study designed for entry to the accounting profession?
- e) Are there any large operations of multinational corporations who employ accounting graduates in developing countries?
- f) Is there a need for accountants in public practice?

The above list can act as a useful guideline for developing countries that are faced with these problems. This is because developing countries have limited resources and cannot afford to spend these on unnecessary projects.

1.3 Objectives of the Research

The main objective of this research is to examine whether the current accounting education, training and accounting practices in Botswana meet the accounting information needs of the country or whether it is most suited to systems of more developed countries. Botswana has adopted accounting systems from other countries notable the UK or the USA. These systems were developed for the manufacturing dominated countries of the developed world; manufacturing plays a minor role in the economy of the Botswana. The development of an appropriate accounting system can facilitate better government economic planning and therefore improve the chances of rapid economic growth and development.

This research involves an analysis of the accounting system, accounting education and training programmes, the accounting profession and accounting practices in Botswana to determine their suitability to Botswana environment and accounting information needs. A survey of important players in accounting education and training and in accounting practice was carried to find out what in their view are:

- a) The problems that hinder the development of accounting education and training and accounting practice and the accounting profession.

- b) The strategies that could be employed to improve the standard of accounting education and training and that of accounting practice and the accounting profession.
- c) The changes that can be made to the accounting curriculum to make it more relevant for the accounting environment and accounting needs of the country.

In order to pursue the above research objective, the following specific objectives were carried out:

- a) An examination of the accounting system to determine its relevance and appropriateness to the accounting needs of Botswana. This involved an examination of accounting practices and procedures of accounting in Botswana, an examination of laws and rules governing business operations in Botswana, examination of company laws and income tax laws and the involvement of government in business and in decisions concerning business operation in Botswana. An examination of accounting problems that affect accounting practice and the accounting profession in Botswana was made.
- b) An examination of accounting education programmes, accounting training programmes, course content, examination schemes, syllabuses, accounting textbooks and cases, research materials and journals was carried out to determine their relevance to the accounting environment and to the needs of Botswana.
- c) An examination of the type and extent of use of accounting and auditing standards for financial reporting and auditing purposes in Botswana. Extend to which the IAS are used and the relevance of these standards to Botswana environment. Examine whether there are any reporting or auditing issues that are not covered.

by the IASC standards international auditing standards or IFAC rules; if any, how are such issues treated for reporting purposes.

- d) Examination of accounting education and training programmes and related problems. To find out the causes of these problems and how they affect the development of accounting in the country.
- e) An examination of strategies that have been recommended for improving accounting education and training in developing countries, assess which of the strategies are suitable given the environment prevailing in Botswana.
- f) An examination of the current accountancy training and accounting education curriculum to determine the following: the curriculum design, the appropriateness of the curriculum to the accounting environment and accounting information needs of Botswana.
- g) Examination of accounting textbooks and other teaching materials used in teaching and where the material comes from; an examination of research material, journals, availability of accounting textbooks in the local libraries. To determine the relevance of this material to Botswana's environment.
- h) Examination of strategies that have been suggested for improving accounting education and training, analysing the strategies to determine which ones are suitable for Botswana; the implication of adopting such strategies.

1.4 Rationale for the Study

- a) The bulk of the research on accounting education and training, and accounting practice and the accounting profession, is about developed countries; there is therefore, a lack of awareness of the inadequacies of accounting systems in developing countries such as Botswana and the constraints that these countries are facing in their struggle to build effective accounting systems. This research attempts to fill this gap.
- b) There has been a call for more empirical based research by researchers of accounting in developing countries. This is because a bulk of the research in this area is based on theory with little empirical evidence (Parry and Grove 1990, Wallace 1990)
- c) The bulk of the accounting literature for developing countries is old and may not be a reflection of the state of accounting in these countries today. Nobes (1998) noted that it is difficult to build a clear picture of the state of accounting in developing countries because the available literature is old and in most cases relates to different time periods, which makes it difficult to build a continuous picture of the state of accounting in these countries. There is therefore a need to come with new research that reflect the state of accounting today; this may be very different from the state of accounting ten to twenty years ago. New research is important especially given the changes that have taken place in the area of business and accounting as a result of the introduction of information technology; a bulk of the research was carried out during the early years of the use of information technology. New research, which takes into account the developments and changes that have taken place in the field of

accounting is important as this could give a better picture of the state of accounting in developing countries such as Botswana today. This research will contribute to filling this gap.

- d) There is very little accounting research about Botswana especially in the area of accounting education and training or accounting practice and the accounting profession. The lack of research is partly due to the fact that the accounting profession is relatively new in Botswana, having been formed just over ten years ago. Before that time, there were no local accountants and accounting education at university level had just started. Professional accounting training was offered outside the country; only lower level accountancy training was done within the country. Also, research that had since been carried out in this area, has mainly concentrated on the description of the accounting profession and accounting education and training programmes. There is no research that has been carried out in Botswana to try and identify problems that are hindering efforts to improve accounting education and training or problems hindering the enhancement of accounting practice and the accounting profession. Not much has been done to determine the appropriateness or otherwise of the current accounting education and training programmes to the country's needs and as such no attempts have been made to develop appropriate or relevant accounting education and training programmes that are suited to the country's needs. This research attempts to do that.

1.5 Brief Background about Botswana

Botswana is a large landlocked country in Southern Africa. Formerly the British protectorate of Bechuanaland, it lies between South Africa on the south, Namibia to the west, Zimbabwe on the north and northeast and Zambia in the northwest. Botswana land mass is predominantly covered by the Kalahari Desert which occupies a large part of the western side of the country. The country is characterized by low rainfalls, very hot summers and cold winters. The population of Botswana is about 1.6 million and is largely concentrated in the eastern part of the country because of the desert to the west of the country. Majority of the people live in rural areas and depend largely on agriculture; cattle farming is practiced on a small to medium scale with the main product, beef exported.

Botswana's economy is dominated by diamond mining. This has fuelled much of Botswana's economic growth and accounts for more than 50% of the GDP and export earnings (Botswana Government). Tourism, beef farming and to a lesser extend manufacturing are other key sectors.

Botswana is a small country with predominantly small-scale enterprises. There is no data available which shows the grouping of business operations in terms of assets owned or number of employees but the following information from the Department of Taxes can be used as a rough guide to classify formal business operating in Botswana. As per the Department of Taxes Value Added Tax (VAT) Division, companies are classified for VAT purposes under three categories. These are:

- a) Category A are companies with annual turnover of over P12 million.

b) Category B are companies with annual turnover of between P250 000 and P12 million

c) Category C are companies with annual turnover of between P250 000 and P12 million.

There is no difference between category B and C companies in terms of turnover; the classification under two groups was done for administrative purposes to make it easier for tax authorities to make a follow up of the VAT forms not yet filed with their office. As at 31 December 2002, 456 companies were registered under group A, 3943 as group B and 3998 as group C (VAT department half year report). This information shows that the number of companies with a turnover of P12 million is about 6% of the total number of companies that were registered as on close of business that day. Group A companies are described as big businesses and include both private and public limited companies. These figures show the predominance of small to medium enterprises in Botswana. The Central Statistics Office (CSO) figures showed that as at 31 December 2001, 76% of people were employed in companies which had between 1 and 49 people, 4% were employed in companies with more than 50 people, 4% in family business and 16 % were with companies not classified. These (CSO) figures also confirm the predominance of small-scale businesses in Botswana. However, the number of employees is not a reliable indicator of the size of a business because some small-scale businesses may be labor intensive and as such employ a large number of people.

State owned companies (parastatals) also makeup a large proportion of business operations in the country. These companies operate just like private companies except that the government largely owns them. Plans are underway however to privatize some of

these companies. Currently there are no local accounting standards to be used as guidelines for financial reporting for these types of businesses, but instead the International Federation of Accountants (IFAC) rules are used for the purpose.

1.6 Accountancy Training in Botswana

During the early 1980's very few graduates studied for the professional accountancy examination. There are several reasons why this was the case. These included the ease with which graduates could get jobs in the booming economy of Botswana at the time; many accountancy jobs but few accountants, as a result, non accountants were taken to fill in the vacancies. Professional accountancy training was only done through distance learning; the low pass rate discouraged many from taking this route. Also, professional training was done outside the country, only those who could afford the fees or who could find a sponsor were able to do that.

Botswana Accountancy College (BCA), which specialises in the training of professional accountants, was opened in 1996. The college was expected to facilitate large numbers of accounting graduates to gain membership of international accountancy bodies. The college offers AAT, CIMA and ACCA courses on both full and part time basis. Before the college was opened, accountancy training was offered on part time bases and by long distance learning by UK professional accounting bodies. Full time accountancy training was only offered in the UK. As per BAC records, the number of accounting graduates registering for either ACCA or CIMA examinations has been growing. With the introduction of AAT Botswana branch, which take college leavers and those with work experience, the number is expected to rise.

1.6.1 The Botswana Institute of Accountants

The Botswana Institute of Accountants (BIA) was established on 2 July 1990 to regulate the affairs of accountants in Botswana. Some of the objectives and functions of the BIA as stated in the institute act and rules are:

- a) To advance the art of accountancy, financial management, taxation, and allied subjects as applied to all or any of the professional services provided by accountants whether engaged in public practice, industry and commerce or in the public service;
- b) To preserve and maintain the integrity and status of the profession and take such lawful steps as may be thought necessary to promote the highest standards of competence, practice and conduct among members;
- c) To determine the qualification of persons for admission as members;
- d) To promote the international recognition of the profession;
- e) To provide for the education, training and examination of persons practicing or intending to practice the profession of accountancy;
- f) To establish and support or aid in the establishing and supporting of associations, funds, trusts and conveniences calculated to benefit the members or their dependants or employees of the institute or their dependants from any special funds accumulated to grant pensions and allowances to members or their dependants.

The Accountant Act of 1988 governs the institute. All members of the institute are required to adhere to a code of ethics, the act and rules and regulations of the institute.

Any person is eligible upon application and payment of a prescribed fee to be registered as an associate member provided he/she satisfies the following conditions:

- a) Has attained the age of twenty one
- b) Is resident in Botswana;
- c) Has passed such examination as may from time to time be prescribed by the council of the institute
- d) Is a partner of a member resident and in public practice in Botswana and is a member in good standing of such other institute or professional body of accountants as the institute may recognize.

Membership of the Botswana Institute of Accountants include members of chartered and public bodies of accountants recognized under statute by the various countries along with the United Kingdom institutes like ACA, ACCA, CIMA and AAT. At the time of the report, BIA membership stood at 957, of which 257 only were citizens of Botswana. The total number of practicing members was 37 and only four of these were citizens (BIA Annual Report 2001).

1.7 The Botswana Stock Exchange

The Botswana Stock Exchange (BSE) was created by an act of parliament, the Botswana Stock Exchange Act of 1994. The Stock Exchange started operating in June 1989 with five companies whose shares were already held by the general public. The main reason for starting the stock exchange was to create a focal trading point where shareholders of these five public companies could trade their shares.

The BSE's share market is divided into two main parts: a) the Domestic Equity Market and b) the Foreign Equity Market. The former is the market on which companies

that are incorporated in Botswana and have the bulk of their operations located therein; raise capital by selling their shares to the public. The latter is the market where companies that are incorporated outside Botswana and in most instances have the bulk of their operations and headquarters in another country, offer their shares on the BSE to the public. Such companies are listed on the markets in their countries of incorporation as primary listing and therefore list on the BSE as a secondary listing. Table 1 shows the companies listed on the BSE as at 31 December, 2002 (BSE Report 2002).

Domestic Listing		Foreign Listing	
Listed Company	Year of listing	Listed company	Year of listing
ABCH	2000	ANGLO	2001
Barclays	1989	AVIS	1997
BIHL	1991	ELLERINES	1968
Chobe	1999	FORBES	1997
Engen	1989	INVETEC	1997
FNBB	1990	MSAF	
FURNMART	1998	PROFURN	1997
INCO	1991		
MEDRESCUE	1997		
METSEF	1995		
PEP	1992		
RDCP	2000		
RPCDATA	1999		
SECHABA	1989		
SEFALANA	1989		
STANCHART	1989		

The BSE is a relatively small stock market compared to others in the region, for example, the Johannesburg Stock Exchange (JSE) which had over one hundred companies listed as on 31 December 2002. This is because Botswana is a relatively small country in terms of population size; the private sector in Botswana is also very small and dominated by small to medium scale enterprises with less than 50 employees as shown under section 1.5. The

predominance of small to medium companies suggest that the need for professional accounting skills may not be as great as in those countries with large private sectors.

The BSE allows dual listing and five of the domestic equity market companies are listed on the JSE. Companies that wish to list on the BSE are required to fulfill certain conditions. One of these is that the issuer must have at least 300 public shareholders and should have a satisfactory profit history for the preceding 3 years, the last of which reported an audited profit history of at least P1 million (roughly £120 000).

The BSE has seen a steady growth over the years from the initial five companies to the current sixteen. This was largely due to the economy, which has performed very well over a number of years; it was also due to the investor friendly policies that were adopted by the government. The apartheid government in South Africa also made it easier to choose Botswana as a destination for investment because of the fear of being associated with apartheid South Africa. However, with the return of democracy in South Africa in 1994, this trend is likely to be reversed because the latter has more attractive features for investors than Botswana. These include a larger market to sell the shares, a bigger stock exchange and a well established accounting and auditing profession.

1.8 Layout of the Thesis

Chapter one is an introduction of the thesis. This chapter explains the research objectives, aim of the study, rationale and importance of the study. The chapter also gives a brief background about Botswana, a general background about accounting education and training and the accounting profession in Botswana and the operation of the Botswana Stock Exchange.

Chapter two presents a review of the literature and previous empirical research studies on accounting education and training, and accounting practice and the accounting profession in developing countries. Chapter three is a description of the research methodology used for the research. The chapter begins with a description of the research methodology chosen for the research and reasons why the methodology was deemed appropriate for the kind of research undertaken. The methods of data collection used are described in this chapter. The design of the questionnaire and how the questions were developed are described. The chapter also gives a description of the sample, how it was chosen, the response rate, and any problems associated with this method of collecting data.

Chapter four covers data analysis. This chapter gives an analysis of data relating to factors that are thought to hinder the development of accounting education and training and accounting practice and the accounting profession in Botswana. The chapter also offers a comparative analysis of the research findings to similar research carried in other developing countries. The implication of the research findings on accounting education and training and on accounting practice and the accounting profession in Botswana is also given in the chapter.

Chapter five is more data analysis. This chapter examines some strategies that have been used to improve accounting in other developing countries. The main aim of the chapter is to determine which of the suggested strategies can be effective in improving accounting education and training, and accounting practice and the accounting profession in Botswana. The implications on accounting education and training and on accounting

practice and the accounting profession as a result of adopting the suggested strategies is also given in the chapter.

Chapter six is more data analysis. This chapter examines the university accounting programmes and other training programmes, to determine their appropriateness and suitability given the country's accounting environment and needs. A comparative analysis is also made between the university programme and accounting programmes that have been recommended for developing countries by some researchers. An assessment of the accounting curriculum, accounting textbooks used in teaching, journals and research material, to determine their relevance given the environment and accounting information needs. This chapter also examines professional examination schemes for content, form of delivery, and appropriateness to the environment of Botswana. The implication of the findings on accounting education and training and on accounting practice and the accounting profession in Botswana is also given in the chapter.

Chapter seven gives a general summary of the research findings and some policy recommendations based on this research findings.

Chapter eight is the final chapter. A brief summary of the thesis is given and further research recommendations arising as a result of this research are made.

Chapter Two

Literature Review

2.1 Introduction

Accounting can play a very significant role in the economic development of a country, as it is necessary for the efficient allocation and utilisation of economic resources. It is also important for performance measurement, and pricing of services and products (Scott 1970, Perera 1989, Novin and Baker 1990). This is especially important in developing countries where resources are in short supply. Perera (1989) stated that:

‘In a developing country, there is a need to formulate a comprehensive system which is capable of accumulating all accounting related information so that it can be used as the main data base for economic decision making at various levels’ (p144).

However, accounting systems in developing countries have been described by researchers as deficient and inappropriate for these countries environment and accounting information needs, and as such cannot aid these countries in their pursuit for economic development (Seidler 1967, Briston 1978, Samuels and Oliga 1982, Perera 1989, Nobes 1998). Doubts about the relevance of accounting systems found in developing countries are based on the fact that the systems were originally designed for developed countries with different cultures, politics, economies and business environment from that prevailing in developing countries. Briston (1978) stated that:

‘Each country has its own political, social, economic and cultural characteristics, and it is highly probable that the goals and thus the information needs of the managers of the economy will differ from one country to another. As a consequence each country should be encouraged not to standardise the structure and specifications of its information system, but to create a system appropriate to its own needs’ (p120).

Ndzinge (1990) also argued that accounting systems should be sensitive to the information needs of developing countries, whose requirements are invariably very different from those of developed countries. Accounting information in developing countries is needed by the government to assist in the allocation of resources and in helping to build an effective economy. In developed countries the main users of accounting information are private investors who need it for investment decisions.

However, accounting systems in developing countries does not always provide accounting users such as the government with relevant information. This is because such systems were originally developed to serve a completely different accounting environment from the one that exist in these countries. Hove (1986) noted that the existing accounting practice in almost all developing countries was imposed by developed countries without any considerations of the needs of these countries. He further stated that no adaptation of practices was made to ensure that the accounting practices suited local conditions and accounting environment. Hove argued that, in each country, accounting should develop in a manner relevant to the society in which it exist; it must respond to ever changing needs of society and must reflect the social, political, legal and economic conditions within which it operates. To emphasise the above points, Hove stated that:

‘As with any other method developed by people to assist their effort to make their environment a better place, accounting should develop in response to the needs of particular environments; accounting has not evolved in the industrialised world as an absolute science, however, but as a response to the economic and social factors prevailing in those parts of the world’ (p99).

Critics of the use of the western accounting systems in developing countries also argued that accounting was not transferred to these countries for the benefit of developing countries. Perera (1989) stated that all the factors that have been responsible for disseminating a western style accounting to developing countries share one common feature, and that is the absence of any serious consideration for the needs of the recipient countries.

The rest of this chapter is literature which describes the accounting systems, accounting education and training and accounting practices and professions in developing countries. The chapter also contains literature which describes strategies that could be employed to improve accounting education and training, accounting practice and accounting professions in developing countries.

2.2 Accounting Systems in Developing Countries

Researchers of accounting in developing countries have argued that western accounting practices are not appropriate for developing countries because conditions, under which these practices operate, such as efficient capital markets, large private sectors and highly trained accounting professionals, do not exist. As Perera (1989) stated that:

‘The requirements of a capital market have been a major factor for increased disclosure in financial statements in industrialised countries. Therefore, the accounting principles and practices developed in the UK and US are those appropriate for countries with a large private sector and a well developed capital market...but in developing countries the development of an active capital market may not be a workable proposition due to various historical, economic and cultural reasons’ (p143).

Some researchers claim that the transfer of accounting practices to developing countries represents inappropriate transfer of technology and that this has led to a poor standard of

accounting in these countries. Novin and Baker (1990) argued that the poor state of accounting is due to the absence of sound accounting practices which is preventing the optimum use of available economic resources to improve the standard of living in developing countries. Also, Nobes (1998) noted that the transfer of technology from one country to another without assessing its fitness for purpose is not very useful. He recommended that an analysis of the various users of accounting information in the country and what they need this information for should be carried out.

As discussed in the previous section, accounting systems may vary among nations; such diversity can be attributable to among others, the differences in the level of economic development, politics, social climate and the degree of accounting sophistication of accounting information users in the various countries (Jagetia and Nwadike 1983). In developing countries accounting systems are not only different but are described as deficient and inappropriate for the accounting information needs and environment of these countries (Enthoven 1977, Briston 1978, Chandler and Holzer 1981, Enthoven 1981, Jagetia and Nwadike 1983, Hove 1986, Perera 1989, Nobes 1998).

Briston (1978) stated that:

‘the major criticism of the evolution of accountancy in Nigeria and other countries which have adopted the colonial system almost entirely is that due to a mixture of habit, inertia, and vested interests; these countries have adopted accounting principles and systems of accountancy training which originally evolved to meet the needs of UK capitalism a century ago. These principles and systems have already been shown to be of dubious relevance for the present day UK economy, and they are, therefore, most unlikely to be appropriate for the entirely different social and economic environments of the developing world’ (p109).

According to Briston, many developing countries, which have adopted the British methods, suffer from many defects attributable to that adoption. These include:

- a) An accounting profession which is biased towards British attitudes, examinations which concentrate upon legal and professional subjects rather than in a native form, the use of the article system, a dominant emphasis upon auditing, and an abhorrence of sub-professional grades of accountants.
- b) Financial control of the private sector based upon accounting concepts laid down by the UK Companies Acts, which may have been relevant to a British capitalist system one hundred years ago, but are hardly calculated to provide the information necessary for government regulations of industry in a developing country, and,
- c) A lack of interest on the part of most accountants in the problems of providing information within the spheres of government administration and economic planning.

Other researchers have argued that the differences between accounting systems in developing and those in developed countries is a result of the lack of good record keeping due to a shortage of qualified technical staff. Chandler and Holzer (1981) argued that the differences between accounting systems in developed countries and those in developing countries are not differences in the basic conception of the systems but differences in their operations. They argued that both environments use the basic double entry system; the notion of product costing and management is comparable and in both environments accounting measurement are based on identical events. They argued that the differences of accounting in the two environments are in the implementation of the basic accounting concepts. Chandler and Holzer further stated that deficiencies in accounting information in developing countries are frequently traced to deficiencies in source document as a result of shortages of adequately trained personnel. They further stated that, for those source documents that correctly enter the accounting cycle, there is the problem in the

data processing, which involves storing, retrieving, classifying and summarising of basic data. They further stated that timely and accurate implementation of the above procedures requires a carefully designed system which is lacking in developing countries and given that the first two stages of the accounting cycle is deficient, it is not surprising that the final stage, reporting, is also in disarray.

Accounting in developing countries and accounting for internal and external financial reporting in particular is described as being at a low level of development. This was the conclusion that Jagetia and Nwadike (1983) reached after their study of the Nigerian accounting system. They stated that the accounting system of Nigeria followed the general philosophical approach of British accounting and auditing practices. Such a system relies heavily upon the private sector accounting practises and concepts. The system include the double-entry method of reporting the balance sheet, the preparation of the balance sheet and the profit and loss account statements, the financial operating statements, ledgers, journals and the use of other source documents. Jagetia and Nwadike stated that the Nigerian accounting profession has retained all these reporting practices without concern as to whether the practices meet the basic accounting requirement of usefulness in Nigeria's unique environment. In their report, they questioned the usefulness of the traditional balance sheet to the unsophisticated investors in Nigeria. Other researchers too have raised the same concern. Nobes (1998) concern was that if many countries accounting practices result from colonial or cultural dominance, then it is important to question their suitability for the current purpose.

2.2.1 Problems with Accounting Systems in Developing Countries

The challenge facing developing countries is the need to build effective accounting systems that would assist these countries in their pursuit for economic development and in the allocation of scarce resources. Some researchers have argued that for this to happen, developing countries need skilled accounting personnel. This was the view of Chandler and Holzer (1981) who stated that the operation of a good accounting system depends on the availability of people trained to design, install, use and maintain them. They argued that the shortage of people with such training at all levels is the major problem in developing countries.

Wallace et al (1990) in their description of accounting problems of developing countries included the following: the need to increase the number of trained accountants, the question of the level of training required, that is, should it be technical level or full professional level, whether the organisation of the profession should cover public as well as private sector accounting, and the lack of accountability. Just like Chandler and Holzer (1981), Wallace et al (1990) concluded that the shortage of clerical support staff to generate and complete documents, maintain accounts, ledgers and journals, and produce reports are major accounting problems of developing countries. Other accounting problems of developing countries include poor internal control, lack of management accounting concepts, incomplete and late records, and unauditable accounting systems.

Other researchers have argued that accounting systems need to take into account environmental factors and the level of sophistication of financial information users. Jagetia and Nwadike (1983) criticised the traditional method of preparing the balance sheet as being foreign to Nigerian accounting information users and of being too long

and complex to be comprehended by the unsophisticated financial information users in Nigeria. They further argued that the accounting information generated for both external and internal reporting needs is deficient and provides little information relevant to investment decisions, and that investors are uncertain as to the validity and reliability of that accounting information.

According to Scott (1970), most enterprises in developing countries lack efficiency, competitiveness, aggressiveness and innovation. Scott assert that there is a wide discrepancy between the performance that private enterprises are thought to be capable of and their actual performance in assisting in economic development. He suggested that part of this discrepancy could be due to the low levels of accounting skills as manifested in the faulty accounting and inadequate financial reporting of most firms in developing countries and that part of it is due to limited capital for expansion and limited managerial resources. Scott further suggested that accounting information generated for both external financial reporting and within firm managerial needs was deficient. He further stated that very little information, which can be relevant to investment decisions, was provided under financial reporting and that investors were uncertain about the reliability of the information given. As a result of this, investors are disinclined to provide the capital needed in an expanding economy. Scott also stated that the internal accounting systems could not be considered effective assistance to management for decision making purposes because they were at a rudimentary level and offered management with little more than verification of past transactions. Scott further suggested that management usually did not realise the potential of accounting as a management tool.

Hove (1986) argued that one of the possible negative results of the continued imposition of inappropriate accounting practices of developed countries on developing countries was the inability of such practises to disclose information related to some potential harmful practices of Trans-national corporations operating in developing countries. Hove cited two examples of unacceptable practices; these are transfer pricing techniques and technology transfer. Hove argued that accounting as presently practised in developing countries, was incapable of disclosing information that may enable the government of developing countries to detect the use of unfair transfer pricing techniques, especially for taxation purposes.

The accounting problems associated with the adoption of western accounting systems and practices are not only confined to accounting practice. Accounting education in developing countries is described as inappropriate for developing countries needs. Rowlands (1995) stated that there was little doubt that the reasons for the poor state of accounting systems in developing countries also contributed to the poor state of accounting education, including the fact that many aspects of the education have been adapted from developed countries with little modifications to suit local conditions.

2.3 Accounting Education in Developing Countries.

Some researchers have argued that the current accounting education and training system found in developing countries does not equip accounting students with the necessary skills needed to tackle accounting problems of developing countries (Hove 1986). Researchers who have examined accounting training programmes in developing countries have described such programmes as being copies of western accounting education

programmes, which are not adapted to meet the specific needs of developing countries. Scott (1970) suggested that the emphasis that is placed on external reporting by western accounting systems usually result in accountants whose education and practical experience is not adequate for the functions of internal reporting and business advising. Scott further suggested that accounting education for external reporting places more emphasis on learning the rules which result from financial reporting legislation and tax law, and that, students educated this way tend to be preoccupied with ascertaining which alternative rule is legally permissible or acceptable for use in particular situations such as tax reduction and/or maximisation and minimisation of reported business income than in understanding of the economic sense of business transactions and financial information. He argued that accountants trained in this way are not in a good position to offer sound business advice and do a good job of internal reporting.

Briston (1978) argued that many of the countries, which have adopted British accounting methods, suffer from defects attributable to that adoption such as an accounting profession, which is biased towards British attitudes, examinations that concentrate upon legal and professional subjects often in a British rather than in a native form. He further suggested that the use of such a system lead to an accounting profession whose dominant emphasis is upon auditing and an abhorrent of sub-professional grades of accountants. Briston stated that the influence of the UK accountancy bodies upon developing countries is highly detrimental to developing countries. He argued that not only does it bias the accountancy system of the economy towards private sector auditing, but it also places demands upon the scarce educational resources of the country for courses in UK taxation, company law, executorship for students whose main aim is either

to work as private sector accountants or to leave the country altogether. Enthoven (1981) also suggested that the major deficiency in accounting education and training systems of developing countries is its bias towards private sector accounting information users resulting in the lack of awareness by government authorities of the role and necessity of accounting.

2.3.1 Accounting Education Requirements in Developing Countries

According to the American Accounting Association (1976-78) committee report on Accounting Education and the Third World, the accounting requirements of developing countries should include the following:

- a) Better upgrading of teachers, development of adequate staff and better pay for teachers. Many competent persons in accounting show a reluctance to teach due to a lack of incentives, poor facilities, and outdated materials.
- b) Textbooks, local cases and laboratories tend to be deficient, while not enough funds are set aside to cater to these needs. Students may have to share books, while library facilities may be inadequate.
- c) Not much information exists and publication is limited, students tend to fend for themselves.
- d) Training is too much geared towards small practitioners problems, and the more relevant economic analytical and decision making aspects of accounting and auditing are not well covered.
- e) Accounting as an intellectual discipline is not well established; it is still taught as a technical subject. Newer areas of accounting such as controllership, feasibility

studies, management accounting, and computer know how, are mostly poorly covered, although knowledge of these fields was considered badly necessary for these respective countries.

Enthoven (1981) suggested that the following are still a concern for accounting education in developing countries:

- a) Special fields of accounting, for which a great need may exist, may not be taught at all. For example farm accounting, bank accounting, industrial development accounting, performance budgeting. Cost benefits accounting and other planning and control methods.
- b) Most governments take a limited interest in accounting training and upgrading. At governmental levels training is also very weak or non-existent. The significance of good accounting education for public sector activities such as public enterprises is not well recognised.
- c) Conferences and seminars to expose students, staff and practitioners to developments in accounting are not well usefully pursued.
- d) Generally, no clearinghouse for information and publication exists, and students have to feel their way around. The professional institutes and firms also tend to be of limited use to students, educators and administrators, Contacts with accounting and industrial firms are mostly poorly developed; professional publications may not be made available to educators and students.

Enthoven (1981) suggested that accountancy training programmes for developing countries should focus more on management and decision information systems, capital budgeting, cost benefit analysis, project appraisals, national income accounting,

government accounting and budgeting to enable future accountants to be more useful in both micro and macro economic sectors. Enthoven further suggested that both at academic and institutional training levels, accountants should be exposed more heavily to economics, management accounting and statistics, and university education ought to be more case method oriented.

2.3.2 Deficiencies of Accounting Education and Training Programmes

According to Enthoven (1981), accounting education and training programmes in developing countries tend to put more emphasis on financial enterprise accounting with little emphasis on managerial, governmental, and even macro (national) accounting. He suggested that the private sector in these countries does not seem to place as much effort on accounting as on other disciplines. Enthoven argued that this is the reason for the gross shortage of qualified professional accountants and other problems such as shortage of materials, textbooks and teachers. The other major deficiency of accounting in developing countries as stated by Enthoven, is the general lack of accounting principles and auditing standards. He argued that if accounting education is to be improved, then standard of accounting principles and auditing standards should be established. Enthoven further suggested that accounting at the academic level tends to focus on financial enterprise accounting and auditing and, that accounting as an instrument for effective economic analysis, policy and planning tends to be neglected. He further suggested that the exposure of students to government accounting, budgeting, cost benefit analysis, national income accounting and, management sciences tend to be deficient.

Hove (1986) stated that the result of the influence of the British accounting education and practice on developing countries is the overemphasis on the technical aspects of accounting to an extent that almost always produces technicians incapable of understanding the debiting and crediting procedure and the purpose of accounting in their societies.

2.4 Strategies for Improving Accounting in Developing Countries.

Researchers have come with different proposal that could be employed to improve accounting education and training and accounting practice in developing countries. These proposals have been tested in some developing countries and because developing countries are not identical, each country may have to adjust the suggested frameworks or strategies to suit its environment and needs. The following section gives a description of some of the frameworks that have been recommended for improving accounting education and training and accounting practice in developing countries.

2.4.1 Economic Evaluation Accounting

The Economic Evaluation Accounting (EEA) is an accounting framework that was developed by Scott (1970) for the purpose of enhancing economic development in developing countries. The framework requires the restructuring of accounting so as to provide information to facilitate the economic evaluation of the activities of an enterprise by management, investors, and government. The purpose of the framework is to ensure that accounting information provides maximum benefit for all users in developing countries and as such should be based solely on general economic principles of both

micro and macro nature rather than on business practice, accounting conventions, tax or any legislation.

The EEA framework consists of two essential parts. The first part consists of the functions which accounting should fulfil in developing countries and the second part present the several characteristics which should be present in the accounting of these nations so that accounting is able to fulfil its function.

Under the EEA, the functions of accounting are given as:

- a) Financial reporting to various individuals and groups external to the firm,
- b) Financial reporting to management and
- c) Business advising to management.

All the three functions should be given equal priority with none being stressed to the detriment of another and accountants of developing countries should be capable of carrying out each of the above activities equally well.

The accounting characteristics necessary for accounting to fulfill its functions are:

- a) Current value measurement,
- b) Education of accountants,
- c) Legislative control and regulation of accounting and
- d) Professional accounting.

These characteristics are explained further under the possible solutions to accounting problems and accounting education problem section.

2.4.2 Economic Development Accounting (EDA)

The Economic Development Accounting (EDA) is another framework that could be used to improve accounting education and training in developing countries and was recommended by the American Accounting Association Committee on International Accounting Operations and Education. The EDA is described as the application of existing and potential accounting systems, techniques, procedures and data to enhance economic development within a nation and among nations. The main assumptions behind the EDA model are:

- a) Application of existing and potential accounting systems, techniques, procedures, and data for economic development.
- b) To integrate branches of accounting to serve a micro and macro socio-economic decisions effectively.
- c) Linkage of the model to educational modules required for economic development which demand a conceptual socio-economic foundation of accounting education and training, specialization in various areas of accounting, closer linkage between institutional, professional, and educational programmes and greater focus on forecasting techniques both internal and external.

The EDA does not constitute a separate branch but applies to all existing branches of accounting for economic development purposes; it covers the application of accounting structures, processes and data visualized. Integration between the various branches, other functional forms and related planning and control activities have to be more pronounced in order to serve micro and macro socio-economic decisions more effectively. The implementation of the model is dependent upon the successful completion of two

requirements a) inventory of quality accountants, available manpower, and educational functional development in accounting areas, and b) development of an accounting development plan to serve as blueprint for implementing the model.

2.4.3 Tiered Education Systems

Some researchers have suggested that a tier accounting education system is the best solution for developing countries (Tipgos 1987, Wallace and Briston 1990 and Rowlands 1995). These researchers recommended the use of a tier education system to speed up the production of accountants in developing countries. Under the tier system, another examination is set at a lower level than that required to qualify as a chartered accountant, thus leading to the creation of another layer of accountants below the chartered accountant level. The professional accounting body should recognise this layer of accountants of lower qualification.

Tipgos (1987) suggested that a two-tier education system with a terminal course at each level could be adopted as a way to deal with the shortage of accountants in developing countries. According to Tipgos, the first tier is designed to equip students with the basic accounting skills relevant to the stage of development and needs of the country. The training of the first tier students should last for two to three years. The second level is a continuation of the first tier and would last for two to three years. Graduates from the first tier who want to proceed to the second tier would need to acquire practical training first. Graduates from the two tiers would still need to seek professional certification in addition to the diploma certificate they would have got from the two tiers.

Tipgos stated that the tier education systems has the following advantages

- a) It gives everyone who wants to work in accounting an opportunity to proceed towards this goal.
- b) The country is supplied with the accounting manpower needed for development since no one is allowed to proceed to the next tier without seeking employment in either the private or public enterprises.
- c) The systems would filter out those who are not prepared or willing to go back to pursue professional qualification.
- d) The system will produce better prepared professionals, and because of the stringent admission oversupply of professional accountants will be avoided.

Briston and Wallace (1990) also recommended a system of tier education for developing countries. In their study of the accounting education in Tanzania, they discovered that three tier systems made up of technician, semi-professional and professional were in use in that country. They stated that this approach enabled Tanzania to satisfy its demand for accountants and it also produced accountants who were equipped with the skills needed by Tanzania.

Rowlands (1995) recommended a tier system for South Africa. He stated that the tier system could solve the following problems in South Africa:

- a) It would enable all sectors of South African society equal access to the accounting profession. Those who are being denied access to the profession because of their inadequate educational background, the lack of financial resources and competition at university, would have the opportunity to do so. He stated that:

‘A system of tiering will enable those seeking full professional status to gain initial access at the lower levels and then to graduate to higher levels in accordance with ability, aptitude and personal motivation. It is recommended that initial entry into the tiered system should be at any level, determined only by educational qualification and experience. In other words, those who seeking direct access to the highest level should not have to progress through the ‘tiers’, but those unable to reach the highest level directly should have the opportunity of doing so by progressing from one level to the next, (p277).

- b) That the introduction of a tiered profession will lead to acceptance of the level appropriate for the degree of complexity of the task at hand instead of the current system where only the fully qualified accountant is recognised.
- c) It will service the needs of all sectors instead of the current profession which is dominated by the white community and has largely served the developed sector of the economy, ‘a tiered profession should be structured in such a way that tiers should exist which are appropriate for servicing the needs of all sectors of the economy’ (p277).
- d) That the tiered system should maintain a high standard that will attract international acceptability.
- e) The adoption of a tiering system managed at different levels by different institutions and the mobility which must exist within tiers implies that students can and would transfer from one educational institution to another, unlike the current systems where educational achievements acquired from some institutions are not accepted by other South African institutions.

However, some researchers have questioned the use of tier education systems to solve accounting problems of developing countries. Those who do not believe in the system of tier education have argued that developed countries did not utilise these systems to

develop their accounting systems or for solving any of the accounting problems when they were developing. Others have argued that these tier systems are complex and may be very expensive to implement in developing countries. Critics of tier education systems also argued that the functions of technicians in developing countries has not yet been established and that the issue of who should be included under the category of technicians has not yet been resolved. Parry and Grove (1990) criticised the system stating that:

‘Again, the need for para-professionals, has become fashionable. Many countries are setting up complex two-tier accounting training programmes. Yet there is remarkable little fundamental research on which such structures are based. Why are accounting technicians suddenly needed when most developed countries have managed without them? What is their role, and what training do they require? What is an appropriate numeric ratio between para-professional and professional accountants?’(p138)

2.4.4 Uniform Accounting for Developing Countries.

Some researchers have suggested that given the accounting environment of developing countries, a system of uniform accounting may be the only viable alternative available for these countries (Perera 1989, Enthoven 1991). Alhashim and Garner (1973) suggested that there are circumstances and conditions under which uniform accounting may be desirable and acceptable. These are:

- a) The heavier the government’s involvement in economic affairs; the greater the need for accounting uniformity.

Usually in a developing country, the government and planning authorities determine the direction in which the economy should expand. To make this decision they require adequate and reliable information. The government efficiency and effectiveness depends much on financial and other information about enterprises performances and the more

regulated or centralised the economy, the more important is the need for the information to be generated on a uniform basis among enterprises.

- b) The more urgent the felt need for economic development by a central government, the greater the desirability of uniformity.

It is argued that because developing countries are vulnerable to world economic fluctuation and are overburdened with debt service payments, they should design domestic policies which will achieve the maximum possible efficiency in the utilisation of available resources. Self-regulatory competitive market systems cannot be depended upon as a mechanism for efficient allocation since it is unreliable and unpredictable in its effect.

The accounting reports are used to inform the central government of the operations of enterprises in the country. For these reports to be useful, a certain degree of uniformity is required, because only then can they be used a basis for comparison between different enterprises to find out which is performing better and which is lagging behind. If there were any differences, then this would not be due to the different accounting methods used.

- c) The lower the level of accounting education in the country in comparison with industrialised nations, the greater the need for uniformity.

It is argued that if the level of accounting education is low in a country, it cannot be expected that accountants would exercise mature judgement in accounting matters. The government is expected to take the initiative in applying acceptable standards of

accounting practices in the country, and this can be done through the adoption of accounting uniformity. Also, Perera (1989) noted that:

‘Furthermore, in a country where there is a shortage of skilled accounting personnel, a mandatory system would help improve the overall usefulness of accounting information, whatever the shortcomings that might be attributed to such a system at the more sophisticated level of accounting. In addition, increased uniformity will make the accountant’s job much easier, because choosing an accounting method may be time consuming, difficult and contentious’ (p152).

d) The less the availability of trained management, the greater the need for uniformity.

It is argued that in the absence of well-trained management, developing countries may have a greater prospect of success if a well-designed accounting information system were officially endorsed and uniformly adopted.

e) The lower the professional status of accountants, the more important is the reason for uniformity to protect the public.

If accounting is not regarded as a profession of high public esteem by a society, and accountants are not trusted for their honesty and integrity, then accounting uniformity may seem to be a better alternative for the protection of the public.

f) The cultural based societal values and accounting uniformity.

The cultural orientation of most developing countries are such that their societal values would seem to favour uniformity. Hofstede (1983) describes developing countries cultural orientation as being highly collectivistic oriented and that the social values would seem to favor uniformity, and those of industrialized countries as being highly individualistic oriented.

The more the members of a society identify their own interest with the interest of the society, the greater the acceptability of uniformity. According to Hofstede (1983), individualism stands for a preference for a loosely knit social framework in society wherein individuals are supposed to take care of themselves and their immediate families only, and collectivism stands for a preference for a tightly knit social framework in which individuals can expect their relatives or others in the group to look after them in exchange for unquestioning loyalty. Hofstede also suggested that wealthy countries tend to be individualistically oriented whereas poor countries tend to be collectively oriented and tend to identify own interest with the interest of the society, indicating a greater acceptability of uniformity.

The larger the power distance in a society, the greater the acceptability of uniformity. The power distance relates to the extent to which the, members of a society accept that power in institutions and organisations is distributed unequally. Hofstede identified the relationship between power distance and collectivism and concluded that collectivist countries always show larger power distances. Developing countries being collectivistic oriented, can be categorised as large power distance society. For accounting, collectivistic society and large power distance mean greater acceptability for more authority for accounting systems and stronger force of application of accounting rules and procedures.

2.4.5 The French Plan Comptable General.

The French Plan Comptable General is an example of a uniform accounting plan as described in the previous section. This system calls for the maintenance of uniform

accounting practices between enterprises and the consistent use of such practices over time as opposed to flexibility in accordance with the perceived circumstances of individual enterprises. The plan is geared to the whole economic sphere and consists of the following fundamentals: a uniform terminology, a uniform classification of accounts, a standardized method for registration, and general rules of valuation on a historical basis.

The objectives of the French plan as stated by Scott (1970) are to:

- a) Promote more reliable national economic and fiscal policies
- b) Assist in eliminating fiscal inequalities
- c) Minimize social misunderstandings by informing the public of the true distribution of national wealth.
- d) Provide data for the study of market trends
- e) Improve healthy competition
- f) Aid in the development of fairer taxation
- g) Provide shareholders, suppliers, and bankers with an opportunity to exercise their judgment more satisfactorily,
- h) Aid government authorities in exercising controls
- i) Provide a clear and prompt view of financial results
- j) Permit analysis and comparison of manufacturing costs.

The plan considers national policy considerations, presentation and determination of business income useful for investor analysis as of paramount importance. The plan is rigid in its treatment of accounting events and transactions, and little leeway in accounting practices is permitted. There is a comprehensive chart of accounts included

with the plan which prescribe even the fundamentals of recording transactions, movements between accounts, and valuation procedures. Scott (1970) suggested that the plan is useful for social accounting and public administration and is also of great benefit for macro and micro economic planning. It is also argued that the plan tends to enhance the efficient administration of enterprises and is useful for correcting deficient of accounting practises. Perera (1989) suggested that the plan could bring order to accounting even in a nation where private enterprise is chaotic.

Enthoven (1973) stated that:

‘The French plan being specific in its classification components, accounting methods and procedures, also prescribe rules on valuation, especially in regard to the write-off of fixed assets and inventories’ (p227).

Uniformity can lead to more reliable information upon which to base comparisons and interpretation of accounting and economic reports and greater consistency in the application, classification and valuation of accounting information for planning, decision making and control purposes.

Enthoven (1973) also supported uniformity in accounting. He stated that the well standardised enterprise accounting information would make it possible to: reliably compare financial statements; adequately measure enterprise and industry efficiency and performance; construct effective enterprise budgets; pinpoint capital needs and make capital market assessments; carry out adequate project and appraisal in the domestic and international fields; facilitate investments decisions; perform satisfactory economic and econometric analyses and projections; reliably set forth social accounts; design effective industry, sector and national economic plans. It is also suggested that uniformity would make comparison of performance by different firms much easier. One of the criticisms of

accounting reports in developing countries is that comparability is difficult even among companies doing similar business because of the unreliability of accounting records from which those reports are prepared. It is thought that uniformity could help make it easier to compare the performance of business organisation and as such make life easier for investors. Unfortunately, relatively few developing countries have adopted the French system due to the predominance of the UK/US system

2.4.6 Other Strategies for Improving Accounting in Developing Countries

Novin and Baker's (1990) investigation of accounting problems that are thought to be peculiar to developing countries and developing strategies that could be used to enhance accounting education and training and accounting practice. They also developed an accounting curriculum which they thought was more appropriate for developing countries. These were attempts to improve accounting in developing countries. Their research surveyed field experts involving 80 individuals in the United States who were thought to have familiarity with the accounting profession in developing countries. Participants in the study had had teaching and/or related work experience in developing countries.

Novin and Baker's research identified several factors which were thought to be hindering accounting progress in developing countries. The factors identified related to culture, economy, accounting education and accounting practice in the country. The researchers classified the factors into three categories. These are:

a) Educational related factors

1. Lack of sufficient qualified instructors

2. Irrelevant or outdated accounting curriculum
3. Outdated accounting textbooks in local language
4. Inadequate salaries of accounting instructors.
5. Shortage of professional accounting schools.

b) Professional factors

1. Low status of the accounting profession
2. Inadequate public understanding of the role of accounting
3. Irrelevance of present accounting practices to the local environment.
4. Low status of present accounting standards
5. Low usage of accounting information in making business and economic decisions

c) Economic and culture-related factors

1. Political restrictions
2. Low level of general education
3. Low level of economic and business development
4. Lack of funds for accounting development programmes
5. Religion and culture influences

The researchers concluded that the above are important factors or problems in developing countries. Their findings revealed that the most important problem that is hindering the development of accounting education and training is thought to be the lack of qualified instructors. Their research also revealed that the irrelevance of the accounting curriculum to the environment of many developing countries was an important problem that should be addressed by developing countries. Novin and Baker noted that the lack of

relevance of the curriculum could be traced to the influence of western accounting system that has dominated accounting education and practice in developing countries.

Through a survey of the same group of people, Novin and Baker wanted to find out strategies that could be used to improve accounting education and training and accounting practice in developing countries. They identified 21 strategies that they thought could be used to improve accounting in developing countries. The strategies were categorised into those relating to accounting education and those relating to accounting practice. The strategies identified were:

a) Educational Strategies

- 1) Educating businessmen about the role and benefits of accounting
- 2) Training and upgrading domestic accounting professors
- 3) Educating decision makers how to use accounting information for making economic decisions
- 4) Encouraging profession-university co-operation
- 5) Developing accounting textbooks in domestic language
- 6) Providing practical training to accounting students during their college education
- 7) Educating government officials about the role and benefit of accounting for economic development.
- 8) Raising educational requirements for accounting
- 9) Encouraging students Accounting Association activities

b) Professional strategies

- 1) Establishing professional accounting organisations

- 2) Having professional accounting examinations and certifications
- 3) Requiring and providing continuing education for accountants after graduation from college.
- 4) Determining accounting information needs of the country
- 5) Setting auditing standards
- 6) Setting professional standards
- 7) Setting accounting standards
- 8) Limiting public accounting to certified accountants
- 9) Using computers for processing accounting data
- 10) Determining number of accountants needed
- 11) Encouraging participation of accountants in society activities
- 12) Writing accounting standards into law.

The findings revealed that the most effective of the 21 remedial strategies for enhancing accounting education and accounting practice was educating businessmen about the role and benefits of accounting and the second was training and upgrading domestic accounting professors.

Respondents in the study were also asked, based on their perceptions of the necessary accounting curricula for developing countries, to indicate the proportion (the percentage) of the formal, degree oriented accounting curricula that should be devoted to each of the nine listed areas. The accounting curricula was based on that recommended by Enthoven (1973) in which he suggested that the proper accounting system for developing countries is a combination of business enterprise accounting (that is financial, managerial and cost accounting), governmental accounting, national income accounting

(that is accounting for national income, assets and debts, balance of payments) and auditing of all types (financial and operational). The research results showed that relevant accounting curricula for third world countries should include the following subjects:

1. Financial Accounting
2. Managerial and Cost Accounting
3. Auditing
4. Accounting for not for profit Entities
5. Taxation
6. Accounting Systems and Procedures
7. Social and Macro Accounting
8. Business Law
9. International Accounting

Their findings showed that the main emphasis in the accounting curriculum is on financial accounting and this is attributed to the influence of western accounting education and practices. Novin and Baker's advise to developing countries was that they should put more emphasis on subjects such as governmental accounting, accounting for not for profit entities, managerial and cost accounting, accounting information systems, because these are very important for developing countries. They noted that graduating students in developed countries enter work environment in which good accounting practices are already in place, but students from developing countries do not have such opportunities. With little knowledge in analysis, design and implementation of accounting systems, the accounting graduates from developing countries are ill equipped to bring about improvements in the existing systems and procedures.

In their research, Novin and Baker made the following recommendations, which could be useful for developing countries that want to improve on their accounting education and training and on accounting practice. They advised that for those countries that are faced with the lack of qualified instructors, the training or upgrading of accounting instructors should be done in the home country for three reasons a) sending individuals abroad for training would be expensive for third world countries, b) the trainees may not want to return to the home country when they finish their studies and c) the education of foreign trained faculty may be marginally relevant to the home country's needs.

The authors also recommended that the language of instruction in accounting should be English because it will facilitate the use of available relevant course material and cases developed by advanced countries; and secondly, it will provide a tool to the participant in the programme for further research and professional development. Novin and Baker also recommended that a closer co-operation between the accounting profession and universities in developing countries should be encouraged. The co-operation could be in the form of:

- a) Having an accounting faculty, government and private accounting practitioners to serve as members of Accounting Advisory Committees.
- b) Inviting accounting practitioners to visit university classrooms and/or participate in student functions for questions and answer periods. They suggested that increased co-operation could result in the establishment of intern-ship programmes that would enable students to gain practical experience in accounting to supplement their college education.

The above recommendation is different from that made by Scott (1970) who called for less co-operations between the profession and accounting education. Scott argued that closer co-operation could result in students being speeded up for professional qualification before they are ready.

Akathaporn et al (1993) carried similar research to that done by Novin and Baker (1990). Their research was carried out in Thailand. The research was based on a survey of accounting educators, governmental accountants and public accountants working in Thailand. The main objective of their research was to find from the respondents what they perceived to be the major accounting problems facing accounting education and training and the accounting profession in Thailand, the degree of effectiveness in utilizing various strategies for the enhancement of accounting education and training and accounting practice and, the relevance of the various accounting subjects to Thailand accounting environment. The results of their research are presented below:

a) Education related strategies

- 1) Developing accounting textbooks in domestic languages
- 2) Training and upgrading domestic accounting professors
- 3) Raising educational requirements for accounting
- 4) Encouraging profession-university cooperations
- 5) Educating decision makers how to use accounting information for making economic decisions.
- 6) Providing practical training to accounting students during their college education.
- 7) Educating businessmen about the role and benefits of accounting.

8) Encourage accounting students' associations activities.

9) Educating government officials about the role and benefit of accounting for economic development.

b) Professional related strategies

1) Limiting public accounting to certified accountants.

2) Setting auditing standards

3) Having professional accounting examinations and certifications

4) Setting accounting standards

5) Using computers for processing accounting data.

6) Setting professional ethics

7) Determining information needs of users of accounting reports.

8) Establishing professional accounting organisations

9) Writing accounting standards into law

10) Requiring and providing continuing for accountants after graduation from college

11) Determining number of accountants needed by country

12) Encouraging participation of accountants in society activities.

Akathaporn et al research findings revealed that the main accounting problems were the lack of adequate number of accounting instructors, outdated curriculum and textbooks and a lack of society recognition for accountants. These were similar to the findings by Novin and Baker except that with the latter's research, a lack of society recognition for accountants, was not one of the factors that were thought to be important for accounting development. Akathaporn et al findings showed that the relevant accounting subject areas for Thailand were in the following order: taxation, managerial and cost accounting,

financial accounting and government accounting. These results were different from those reached by Novin and Baker who concluded that financial accounting was perceived to be the most important area of accounting in developing countries. Akathaporn et al concluded that the high ranking of taxation for the accounting curriculum suggest that accounting in developing countries may be needed for tax purposes only. Nobes (1998) also suggested that accounting in developing countries may be needed for tax purposes and not management and government accounting purposes as some researchers had earlier suggested. If the latter is true, then accounting education and training programmes should emphasize taxation so that graduates and other accounting users are well equipped with the necessary skills for tax purposes only.

Al-Basteki (2000) also carried a similar study to that done by Novin and Baker (1990) and Akathaporn et al (1993). The purpose of his research was to test strategies recommended for the enhancement of accounting practice to determine which ones could be effective for the enhancement of accounting practice and the accounting profession in Bahrain. He surveyed accounting experts working in Bahrain. The findings of Al-Basteki's research revealed that the following strategies could be effective for enhancing accounting practice and the accounting profession in Bahrain:

1. Raising educational requirements for accountants at the entry to the profession level.
2. Requiring and providing continuing education for certified accountants.
3. Strengthening the powers and responsibilities of the Bahrain Accounting Society.
4. Providing practical training to accounting students during their college education

5. Establish programs for cooperative teaching arrangements between the profession and the university.
6. Establish code of ethics for accountants and disciplinary measures against violators.
7. Formulate plans to encourage internship for accounting educators.
8. Training and upgrading local accounting educators.
9. Draw plans to encourage coordinated research between accounting educators and practitioners.
10. Encouraging participation of accountants in social activities.
11. Setting local accounting standards.
12. Having locally developed and supervised professional accounting examinations and certification.
13. Setting local auditing standards.
14. Developing accounting textbooks in Arabic language.

The findings revealed that the most effective strategies for enhancing accounting practice and the accounting profession in Bahrain are raising educational requirement for accountants at the entry to the profession level, requiring and providing continuing education for certified accountants and strengthening the powers and responsibilities of the Bahrain Accounting Society. The author attributed the importance of the first strategy to the fact the requirements for entry to the accounting professional was too general and that people without the necessary qualification end up as auditors or professional accountants. He stated that this was not good for the accounting profession. The findings also revealed that the less effective strategies are developing accounting textbooks in the

Arabic language and setting local auditing and accounting standards. The author reasoned that these findings reflect that Bahrain is an international financial centre with a large number of financial institutions and service companies. The author sees English as an appropriate language for business under such setting and therefore was not surprised to find that the respondents do not support the strategy of developing of textbooks in the Arabic language.

Abdolmohammadi (1988) suggested that one important way to enhance the accounting profession in developing countries was by upgrading and training the accounting faculty in these countries. Abdolmohammadi then developed a model for the exchange of accounting faculty between the Pacific Basin countries and developed countries. The model included programmes for encouraging doctoral education and research sabbaticals between accounting educators in developing countries and their colleagues in developed countries.

2.5 Ways to Improve Accounting System in Developing Countries

Chandler and Holzer (1981) suggested that organised efforts should be taken to adopt and apply the systems knowledge taught at the universities and by the professional associations to improve accounting in developing countries. These would include analysing, and flow charting the existing system, writing simple procedural instruction for each accounting system related task, and designing new forms or improving the design of existing ones.

Hove (1986) suggests that any action to solve problems of accounting must begin with a complete overhaul of the accounting profession in developing countries. This

should be followed by the integration of professions in countries where they are fragmented. Scott (1970) initially suggested this strategy in his EEA framework. Hove (1986) recommended that governments of developing countries should take the initiative and assist in establishing indigenous professional accounting institutions. He stated that other steps that could be taken to improve accounting in developing countries must be to determine what the accounting objective in the individual developing country should be. The accounting objective of each country should be determined by the indigenous people who know what the country needs and not by any other foreign body such as the International Accounting Standard Committee, the American Accounting Association or the United Nations. The determination of accounting objectives should lead to the specification of enterprise information requirements that are consistent with the development needs of developing countries.

Under the Economic Evaluation Accounting framework, the following characteristics should be present in the accounting systems of developing countries in order for accounting to achieve its aim of assisting in economic development. These characteristics are:

a) Current value measurement

With the high rate of inflation in developing countries, more utility would be provided to all users of financial accounting if company operations were measured in terms of current value instead of historical cost. The resource allocation decisions of investors, management, and government are all affected in a similar manner by current valuation accounting techniques. The use of current value measurement enables a more proper evaluation of the real results of companies' operations as well as better

information concerning the extent to which the real capital position of companies has been eroded, maintained, or increased over time.

b) Regulation of Economic Evaluation Accounting.

According to Scott, only broad legislative guidelines are needed for financial reporting under the EEA model. These legislation should also clearly delineate specific unsatisfactory reporting practices, and declare them unlawful. Companies should be allowed to choose between alternative reporting practices with the auditing profession to see that the practise chosen are appropriate to the circumstances.

Scott suggest under the EEA, auditing of major companies should be required by law in developing countries. This, he argued would build investor confidence and would also help build capital markets in developing countries.

c) Professionalism in Accounting

Scott suggest under the EEA Framework, there should be only one professional association of Accountants in each country whose function would be to 1) regulate accounting and reporting practices; 2) to regulate auditing practices;3) to regulate accountants' conduct; 4) to examine and admit members to the accounting profession; 5) to undertake accounting research and 6) to advise and consult with government about accounting and accounting related legislation.

2.6 Improving Accounting Education and Training

Briston (1978) suggested that the following guidelines could be followed to improve accounting education and training in developing countries. These guidelines were developed following the study commissioned to look into the training of accountants in Sri Lanka. These are that:

- a) Accounting should be treated as a control and management function based on collection, analysis and evaluation of information. It was argued that the approach through auditing alone does not give the students a grasp of the purpose, function and the nature of accounting,
- b) There is a need for able financial managers and advisors who can appreciate the problems of the country, and
- c) The need for accountants who are imaginative and able to undertake the problems of management arising in the creation of large-scale undertakings and also small-scale decentralised management units,
- d) There should be a change in the approach to the subject of accounting,
- e) Basic training of accountants should cover an understanding of accounting systems, procedures and financial management, these should not be treated as subjects for specialisation, and
- f) Experience under articles is heavily biased towards the legal and statutory audit and adequate recognition to accounting, as a control function is not given.

Hove (1986) agreed with Briston (1978) that broad based degree programmes for the education and training of accountants are needed to improve accounting. According to Hove, these programmes should not aim at producing people who are

only good with numbers but people who can also make decisions. Hove further suggested that steps should be taken to develop lower level accounting programmes at the technician level because these are in great demand and are also relatively inexpensive to administer. Other researchers have also called for low-level courses to improve the shortage of accountants in developing countries (Tipgos 1987, Wallace and Briston 1990, Rowlands 1995).

The EEA framework calls for accounting education to be independent from the accounting profession because 'Practising accountants are inclined to view accounting education with too narrow a perspective, tending to place emphasis on expedited preparation of accountants for immediate productivity. In the thinking of practitioners, preparation may be expedited by curtailing the more liberal aspects of education and by de-emphasizing accounting theory and training in managerial economics in favor of on the job practical experience' Scott (1970) (p155). It is also suggested that under this model, universities should provide accountants education as social status resulting from study at a particular institution are relevant consideration to accounting development because it assists in recruiting new accounts of high quality. It is also suggested that accountants intending to enter industry and those intending to take auditing careers should be receive the same education. Accounting students should be full time students and universities should provide accounting education because they have the educational resources necessary to accommodate full time educational programmes. Accountants intending to enter industry and those pointing towards careers in auditing should receive the same education.

During the initial stages of the education, a liberal education is essential under EEA to enable accountant to view accounting and business enterprises in proper perspective as parts of the total social and economic fabric. The education of accountants should cover early and extensive study of economics, measurement mathematics. Scott recommended that accounting courses should begin after the first courses in economics are completed, as accounting should first be related to its environment. No mention of government accounting and management accounting is made here even though it was argued that these are very important for accounting in developing countries.

2.6.1 Training under Economic Development Accounting

The accountancy educational pattern to be followed or set up must take into account economic aims and means. A country's accountancy training programme may have to focus on management and decision-information systems, cost benefit analysis, project appraisals, national income accounting, government accounting and budgeting, auditing and other planning and control aspects to enable future accountants to be more useful in both the micro and macro economic sectors. There is no short term manpower supply for the development of the country during its implementation period. Wallace (1990) argued that the success of the EEA and EDA frameworks depends on interlocking the overall objectives of accounting in developing countries to economic development of these countries. Wallace argued that both these models are concerned with the development of highly qualified accountants and may not be what developing countries need since they have less sophisticated and fewer commercial activities than developed countries.

Chandler and Holzer (1981) suggested that the present accounting education in developing countries does not give accounting graduates in developing countries the opportunity to learn some of the basic aspects of systems design and operations. They suggested that there is a need to develop courses and textbooks to teach students the basic concepts of accounting systems. The training should be practise-oriented and should include case studies and practice sets. The training should also be attuned to the particular industries, laws and needs of the country. They also suggest that professional associations or productivity institutes should develop standardized systems for typical manufacturing and commercial enterprises. This would include standard procedures manuals, standard forms and flow charts.

Enthoven (1991) suggested that one way of tackling accounting education problems in developing countries would be by creating relevant accounting programmes which takes into account the accounting environment of the country concerned. Enthoven (1991) stated that:

‘Accounting education structures and activities should take into account socio-economic objectives. It is not very beneficial to copy educational systems from abroad without assessing them in the light of a country’s requirement. Accounting education and educators may have to answer such basic questions as: what are the country’s accounting information needs? What is available qua skills and data? What sort of and how many accountants do we have to educate for the short, medium, and long term’ (p273)?

Accounting education under the French plan is characterised by courses taken by correspondence, or classes in specialised schools lasting between three and six years of articling and by rigorous written and oral examinations. Course work for the Plan Comptable covers mechanical aspects of accounting, on the relationship of accounting

and law and on taxation, with a modest amount of economics (Perera1989). Accountants for the plan can be quickly trained to function because only a superficial understanding of accounting and of the economic underpinnings of a company and its environment is necessary to apply the rules of the plan. One of the plan's major purposes is to assist tax collection and provide tax equity; it is also to enable government to control firms in which it is part owner or to which it grants special subsidies or tax privileges.

Ghartey (1978) called for a new approach to the education of accountants. He suggested that future accountants should be required to have a basic degree before enrolling to become professional accountants. He argued that the educational background and base of the accountants should be widened so that they are comparable with other professions such as medicine or law. Gartey also proposed for each country to establish an accounting institution that will take care of the training of accountants and in that way the shortage of accountants could be addressed. Wallace (1989) put forward reasons for and against the introduction of a postgraduate accounting qualification in Nigeria. Wallace argued that a post graduate accounting qualification would enable the future accountant to relate meaningfully with business colleagues who would bring with them knowledge that can only be provided by the university. He stated that other professions such as medicines, law and architecture have not been prevented by the educational system from being graduate professions. He also suggested that an educational force, which emanates from academic education with its striving in independent thought and research, would eventually upgrade the overall membership of the profession. Wallace stated that those who oppose the introduction of a postgraduate accounting profession argue that many who can't afford a degree qualification will be excluded.

Min et al (1993) called for an accounting curriculum that changes with the environment in which the accounting profession is engaged. They argued for an accounting curriculum that is designed to reflect the changes occurring in the business environments and the resulting changes in accounting practise. They also called for an accounting curriculum that will integrate practice with theory stating that both are necessary for the production of an efficient accountant. This recommendation by Min et al contradict the one by Scott (1970) who argued that if accounting practise is integrated with theory, then theory might be sacrificed in order to speed up the time needed to qualify. Enthoven (1991) also called for a different accounting curriculum which focuses on certain areas of accounting deemed important for developing countries. He stated that:

‘a country’s accounting education may well have to focus more on management accounting and decision-information systems; capital budgeting; cost –benefit analysis, project appraisals; internal auditing; national income accounting; government accounting and budgeting; and other planning and controls aspects- in order to enable future accountants to be more useful in the micro and macroeconomic sectors’(p273).

Enthoven further suggested that various accounting designations should be given for various levels of accounting skills according to the specialisation referred to and the level of sophistication. He argued that it is unrealistic to recognise only one type of official accountant that is, the financial accounting oriented certified accountant while other professionally trained accountants are not considered accountants. He stated that education should not be solely concerned with high-level training at academic institutions, the lower and middle level should be improved too.

Tipgoes (1987), Rowlands (1995), Briston and Wallace (1990) recommended a tiered education system for tackling the problem of shortage of accountants in developing countries. Under this system of education, another layer of examination at a lower level

than that required to qualify as a chartered accountant is introduced. Tipgoes suggested a two-tiered education system, which will be superimposed on the existing diploma programmes. Briston and Wallace suggested that a three-tiered system such as the one used in Tanzania would be appropriate for developing countries trying to deal with the shortage of accountants.

2.7 Conclusion

This chapter gives literature review on accounting education and training and on accounting practice and the accounting profession in developing countries. The chapter also gives an analysis of problems that are faced by developing countries in their attempt to built efficient accounting systems and the strategies that could be employed to enhance accounting education and training and accounting practice in developing countries. The literature has revealed that accounting systems in many developing countries is deficient or inappropriate for these countries environment and accounting information needs. This is because these systems were originally designed for developed countries with different accounting environments from that prevailing in developing countries. Researchers have argued that accounting in each country should reflect the culture, social, political and environment of the country (Briston 1978, Hove 1986, Briston and Wallace 1990).

Just as is the case with the accounting system, accounting education and training programmes are also thought to be inappropriate for developing countries needs. Researchers have argued that such programmes are biased towards private sector accounting and as such produce skills, which offer very little to the public sector, dominated economies of developing countries. Also, most developing countries

economies are dominated by small to medium scale enterprises; the current curriculum which concentrates on accounting for the private investor and for big business does not provide relevant information for small scale business users. In the light of this information, developing countries need to redesign their accounting education and training programmes so that they reflect what is demanded by the accounting environment and by accounting practice.

Different proposals for improving accounting in developing countries have been suggested by researchers. Tier education systems are recommended for those countries experiencing a shortage of manpower both at technical and professional level. They are thought to be the right ones for developing countries because they reflect the accounting environment and needs of a developing country. However, critics of tier education systems have argued that they are too complex and expensive for developing countries to set up. Others have argued that the value that accountants produced as a result of the introduction of such schemes, would add to accounting in developing countries, has not been established; others wondered why developing countries need the services of technicians when developed countries never utilized such skills when they were developing.

Scott (1970) recommended Economic Evaluation Accounting framework for building effective accounting systems in developing countries. The American Accounting Association recommended the Economic Development Accounting model for the same reasons. Both models require a fresh start approach, which means that during its implementation there will be no new accountants, produced in developing countries. This is a serious drawback given the length of time it takes to implement these proposals. The

proposals may not be attractive to those developing countries which have some sorts of accounting system in place.

Other researchers have suggested that studying accounting problems that are particular to a developing country and then designing strategies to tackle such problems could enhance accounting education and training and accounting practice and the accounting profession in developing countries. The strategies designed for improving accounting system should also address accounting education and training in the country for it has been discovered that deficiencies in the accounting systems could be a result of the accounting education in that country. This is the approach adopted for this research. By studying accounting problems in Botswana one might also discover why such problems occur in the first place and this information is important for the design of effective strategies to deal with such problems. This approach to accounting development could also produce valuable information about the state of accounting in the country.

Chapter Three

Research Methodology

3.1 Introduction

The research strategy approach adopted for this research falls under the quantitative research. This approach to research is concerned not only with how things are but also in explaining why things are the way they are, which is what this research attempted to do. In this research, the researcher was not only interested in finding out about the problems that hinder accounting development in Botswana, but was also interested in finding the causes of these problems as this could be helpful in making appropriate policy recommendations. The researcher was also concerned with being able to say that the findings can be generalised beyond the confines of the particular context in which the research is conducted (Bryman 2001). This is important for this particular kind of research, because it would be difficult for the researcher to cover the whole population that is affected by this research. The large population and the fact that they live in widely dispersed locations would have made it impossible for all of them to be surveyed. One of the assumptions in this approach to research is that the findings from a sample picked at random should be generalised to the population from which the sample was picked. It is also assumed that if the research is replicated under the same conditions, the same results should be reached.

3.2 Research Method

This is a survey of accounting practitioners, accounting educators and accounting students perception of accounting education, training and practice problems preventing

the progress of accounting in Botswana. The research also surveys the three groups perception on strategies that are deemed to be appropriate for improving accounting education and training and accounting practice and the accounting profession. The three groups perception is also sought on appropriate accounting curriculum suitable for a university degree accounting programme in Botswana.

Under this approach to research, the recommended methods of data collection are the use of a questionnaire or the structured interview. For this research, the self-completion questionnaire was the method thought best appropriate because of the following reasons:

- a) Interviewing can be expensive especially if the sample selected for the research is geographically widely dispersed. This was the case with the sample picked for this research; a mail questionnaire is much cheaper because of the time and cost of travel for the interviewers.
- b) Self-completion questionnaires can be sent out through the mail in large quantities at the same time, but it would take a long time to conduct personal interviews to a sample of the same size even with a team of interviewers.
- c) Some researchers have suggested that the characteristics of interviewers may affect the answers that people give (Schuman and Converse 1971, Schuman and Presser 1981). Since there is no interviewer present when a self-completion questionnaire is being completed, interview effects are eliminated.
- d) Self-completion questionnaires do not suffer from the problem of interviewers asking questions in a different order or in different ways, which could influence the way, interviewees answered the questions.

- e) Self-completion questionnaires are more convenient for respondents because they can be completed at any time, which is most convenient to the respondent.
- f) Respondents who live at widely dispersed locations can be contacted and their responses used. There would be difficulties such as accessibility and problems associated with arranging meetings if an interview was the method used for data collection.

However, a semi-structured interview was conducted just before the final draft of the questionnaire was produced. The purpose of the interview was to gather more recent and relevant information from the people on the ground about three issues that this research is addressing and these are:

- a) Accounting problems hindering accounting education and training and accounting practice and accounting profession development in Botswana.
- b) Strategies thought to be effective to improve accounting education and training and accounting practice and the accounting profession.
- c) An appropriate accounting curriculum for a university accounting programme in Botswana.

The interview was conducted with the following people who were thought to be knowledgeable about accounting education and training and accounting practice in Botswana: Head of Accounting and Finance department at the University of Botswana, Head of Accountant General and Auditor General in the government sector, Director of Botswana Institute of Accountants, two accountants from two international accounting firms operating in Botswana and with the Director of Botswana Accountancy College. An interview guide was prepared for these meetings and each interviewee was given a

copy of the questions well before the meeting in order to give them time to think about the questions and answers they are going to give; the interview guide also served as a guide as to how the interview should proceed. The purpose of the interview to find out whether there are any important issues which needs to be included in the questionnaire and to make an estimation of the level of understanding of accounting issues that the respondents might have. The interview was recorded and the notes where analysed to find out whether there were any issues that might have been raised by the interviewee which should be incorporated into the main questionnaire.

Other relevant information needed for this research but which could not be obtained through the use of a questionnaire or by interviewing was obtained from official documents such as Companies Act, Accountants Act, professional examination schemes and university prospectus, Annual Reports, Internet. For example, the Bachelor of Accountancy accounting programme shown in chapter six comes from the university prospectus.

The next section describes how the interview guide was prepared followed by a description of the design of the questionnaire.

3.2.1 Interview

As already explained in the previous sections in this chapter, the interview was not thought to be the best method of collecting data for this research because of reasons that have already been mentioned above, but it was important to carry out a preliminary interview to determine the level of understanding and the kind of information that the respondents might be having. The use of open-ended questions enables the interviewee to

express her or himself freely without being constraint to the alternatives, which are given in a closed ended questionnaire. Other advantages of the open-ended questionnaires are that they allow the interviewer to probe so that she may go into more depth if she chooses, or clear up any misunderstanding; they enable the interviewer to test the limits of a respondent's knowledge; they encourage cooperation and rapport; and they allow the interviewer to make a truer assessment of what the respondent really believes. Open-ended questionnaires allow the researcher to explore in depth a general area in which he/she is interested. The information gathered from the interview is important for identifying variables which can be used in the design of the closed ended questionnaire. However, the respondents beliefs and feelings are not important in this type of research because the assumption underlying the research approach is that the respondent will give an objective opinion which is not influenced by their believes.

The questions in the interview guide were developed from literature sources about accounting in developing countries. The questions were designed to cover issues relating to problems affecting accounting education, training and practice in Botswana, strategies that could be effective in enhancing accounting education, training and practice and the accounting profession in Botswana and what subjects respondents believe are important and should be covered by the accounting curriculum given Botswana accounting environment and needs.

The responses from the interview acted as a guide to the researcher as to what kind of issues need to be included in the questionnaire and also what are the likely responses one would get from the respondents and therefore what are the likely alternative responses that should be covered by the questionnaire. The interview was also

important because without the feedback from the interview, the information that would have been used to develop the questionnaire would have been based only on theory or on other countries' experiences and which may not be the true about Botswana. Any relevant information that was uncovered in the interview was used to improve the questionnaire thus making it more relevant.

3.2. 2 Questionnaire

Just as in the interview, the goal of the questionnaire was to seek the views of accounting educators, accounting practitioners and accounting students on three issues:

- a) Problems that hinder the progress of accounting education, training and practice and the accounting profession,
- b) The strategies that could be used to improve accounting education, training and practice and the accounting profession and,
- c) An appropriate accounting curriculum which is suitable for Botswana given its accounting environment and accounting needs.

The questionnaire was organized into four sections. Section A captured personal details of the respondents such as sex, age, nationality and work experience. These details are important to explain and understand the respondents background and could also be used to explain why respondents answered some of the questions the way they did. For example the way respondents feel about certain issues could be explained by whether they are expatriates or citizen accountants, also students and educators may view issues relating to accounting education differently because they occupy opposite position in the education system or because they face different problems which are as a result of the same issue. Other factors such as age for example, is important to determine whether the

respondents are relatively young and therefore may not have experience of some of the issues that the research is addressing, or whether the respondents are mostly old people or is it a balance of the two.

Section B is where the research gathering information begins. This section captured information about accounting problems and issues that are thought to hinder the enhancement of accounting education and training and accounting practice and the accounting profession in Botswana. In this section, respondents are given factors, which are thought to hinder the enhancement of accounting education and training and, accounting practice and the accounting profession. They are required to indicate the significance of each factor on a scale ranging from 1= extremely insignificant to 5=extremely significant. Respondents were also invited to add any important issues or problems, which they thought were important accounting issues in Botswana.

Section C requests respondents to evaluate the effectiveness of certain strategies designed to improve accounting education and training and accounting practice and the accounting profession in developing countries. These strategies are measured using a scale ranging from 1, which represent least effective to 5, which represent extremely effective strategy for the enhancement of accounting education and training and accounting practice and the accounting profession. Respondents were asked to add to the list any strategies that they thought were important and could improve accounting education and training and accounting practice and the accounting profession.

And section D required respondents to evaluate the accounting curriculum deemed appropriate for developing countries, to identify accounting subjects they thought are important and relevant and should therefore be included in the university accounting

curriculum of Botswana. The scale used for evaluating accounting subjects ranged from 1, which represented not important to 5, representing extremely important. Respondents were also asked to add any subjects that they thought were important to the list of subjects given.

3.2.2.1 Questionnaire Construction

The questionnaire was adopted from previous research done in this area by other researchers who did some work on accounting in developing countries. However, some adjustments to the original findings were done to the list of findings in order to take care of the local accounting environment and some other local conditions. The American Accounting Association (AAA) Committee on Accounting in Developing Countries carried out early research into accounting problems in developing countries in 1973-1975. Their study focused on accounting education and practice problems in Third World countries. In that study, the committee came up with a list of problems that they thought were associated with accounting education and training and accounting practice and the accounting profession in developing countries.

Novin and Baker (1990) carried a step further the research done by the AAA. For their research, they surveyed field experts, to determine accounting problems that were thought to be hindering the enhancement of accounting education and the accounting profession in developing countries. Those surveyed included authors of international accounting literature and participant in the International Conference on Accounting Education. Participants of the research were asked, based on their perceptions, to indicate six factors obstructing the development of accounting education and the accounting

profession in developing countries. From the responses, Novin and Baker developed a list of factors that were thought to be obstructing the development of accounting education and the accounting profession in developing countries. They classified their findings into three groups which they named as education related factors, profession related factors and economic and culture related factors. The research produced five education-related factors, twelve profession-related factors and nine economic and culture-related factors. The list of factors discovered by Novin and Baker which are thought to contribute to the lack of accounting development in developing countries such as Botswana are shown below.

Education-related Factors

1. Lack of sufficient qualified instructors.
2. Irrelevant or outdated accounting curriculum.
3. Lack of and/or outdated accounting textbook in local language.
4. Inadequate salaries of accounting instructors.
5. Shortage of professional accounting schools.

Profession-related Factors

1. Lack or low status of the accounting profession.
2. Inadequate public understanding of the role of accounting.
3. Lack of complete relevance of present accounting practices to the local environment.
4. Lack or low status of present accounting standards.
5. Lack of or low usage of accounting information in making business and economic decisions.

6. Lack or low status of present co-operation between academics and practitioners.
7. Lack or low status of professional accounting societies.
8. Poorly specified objectives of accounting.
9. Lack or low status of present professional ethics.
10. Lack or low status of present accounting publications.
11. Lack or low status of present professional examinations and certifications.
12. Lack or inadequate use of computers.

Economic and Culture-related Factors

1. Political restrictions.
2. Low level of general education.
3. Low level of economic and business development.
4. Lack of funds for accounting development programmes.
5. Religion and culture influence.
6. Undeveloped capital and financial markets.
7. Unsophisticated users of accounting information.
8. Unsophisticated business enterprises.
9. Predominance of public sector enterprises.

As discussed in chapter two, Akathaporn et al (1993) carried out research similar to the one by Novin and Baker (1990). Their research surveyed accounting educators and practising accountants about problems thought to be obstructing accounting development in Thailand. Like Novin and Baker, Akathaporn et al discovered several problems, which were thought to be obstructing accounting development in Thailand. They grouped their findings into three categories of factors obstructing accounting development in Thailand. These three groups were classified as educational factors, professional factors and other factors. Table 3.2 shows the factors from Akathaporn et al research.

Table 3.2

Educational factors

1. Lack of relevant and effective accounting curricula.
2. Lack of sufficient qualified instructors.
3. Lack of and/or outdated accounting textbooks in Thai language.

Professional factors

4. Inadequate public understanding of the role of accounting.
5. Lack of active professional accounting societies.
6. Low status of professional ethics.
7. Low status of present accounting publications.
8. Low image of accounting profession.

Other factors

9. Low level of government support.
10. Social and cultural influence.

Using the AAA Committee on Accounting in Developing Countries research findings, Novin and Baker and Akathaporn et al research results, a list of factors which are thought to obstruct accounting development in Botswana was developed. A close-ended questionnaire was prepared based on these factors and it was tested on the respondents to find out how they feel about the factors. In developing the questionnaire, some of the factors were reworded and some factors were broken down into two factors. For example educational factor number 2 under Novin and Baker was broken down into two factors, the first one reads 'Irrelevant accounting curriculum' and the second one to read

‘outdated accounting curriculum’. The reason for breaking this factor into two factors was to avoid double barrel questions, which may cause misunderstanding and confusion with respondents especially in the case of a mail questionnaire where the researcher is not present to explain to the respondents what the question mean. For example, factor 2 under Novin and Baker could be understood to mean at least two things: 1) the curriculum may be irrelevant for various reasons such as not addressing issues of particular concern to a country or 2) it could be irrelevant because it is outdated. The same procedure was applied for factor number three under Novin and Baker findings. This factor reads ‘Lack of and/or outdated accounting textbooks in local language’. This factor was broken down into two factors, the first one to read ‘lack of local accounting textbooks’ the second one reads ‘lack of accounting textbooks in local language’ and the third ‘outdated accounting textbooks’. These steps were deemed necessary in order to make the questionnaire as simple to read and follow and to minimise ambiguities or misunderstanding that could arise.

Care was also taken to make sure that the questionnaire reflected the accounting environment and needs of Botswana by adopting only those factors that were thought to be applicable to Botswana those which were thought to be inappropriate, were left out. For example, the factor ‘political restrictions’ was left out because the researcher does not believe that there are any political restrictions that could affect accounting development in Botswana. Also, the influence of religion and/or culture on accounting in Botswana was thought to be inappropriate for the same reasons. This item is not significant in the context of Botswana because it was felt that there is no significant cultural or religious influence on education or accounting. After all the adjustment and rewording of some of

the factors, a questionnaire consisting of seven accounting education and training related problems, twelve accounting practice related problems and five general problems was developed. An open-ended question was also included, requesting respondents to suggest any factors or problems, which they believed, were affecting the development of accounting in Botswana. The open ended questionnaire was also meant to take care of those factors that the researcher had left from the original list of factors as discovered by Novin and Baker or by Akathaporn et al because the researcher thought they may not be applicable but which some of the respondents may feel are important for accounting development in Botswana.

Novin and Baker (1990), Akathaporn et al (1993) and Al-Basteki (2000) also discovered that certain strategies could be effective when used to improve accounting education and training and accounting practice and the accounting profession in developing countries. The researchers also suggested that the strategies could be different from country to country depending on the accounting environment of each country.

It is from the results of the research carried by the above researchers that a list of strategies that were thought to be applicable to Botswana was developed. The researcher designed a close-ended questionnaire using the strategies developed.

Novin and Baker discovered the following strategies, which they thought, could be effective in improving accounting education and training and accounting practice and the accounting profession in developing countries.

Educational Related Strategies

1. Educating businessmen about the role and benefits of accounting
2. Training and upgrading domestic accounting professors

3. Educating decision-making how to use accounting information for making economic decisions
4. Encouraging Profession-University co-operations
5. Developing accounting textbooks in domestic language
6. Providing practical training to accounting students during their college education
7. Educating government about the role and benefit of accounting for economic development
8. Raising educational requirement for accounting
9. Encouraging students' Accounting Association activities

Professional Related Strategies

1. Establishing professional accounting organisations
2. Having professional accounting examinations and certifications
3. Requiring and providing continuing education for accountants after graduation from college
4. Determining accounting information needs of the country both at macro and micro level
5. Setting auditing standards
6. Setting professional ethics
7. Setting accounting standards
8. Limiting public accounting to certified accountants
9. Using computers for processing accounting data
10. Determining number of accountants needed by country
11. Encouraging participation of accountants in society activities

12. Writing accounting standards into law

Akathaporn et al (1993) research discovered that the following strategies could be used to improve accounting education and accounting practice in Thailand. They classified the strategies into educational or professional related strategies.

Educational related strategies

1. Developing accounting textbooks in domestic languages
2. Training and upgrading domestic accounting professors
3. Raising educational requirements for accounting
4. Encouraging profession-university cooperations
5. Educating decision makers how to use accounting information for making economic decisions
6. Providing practical training to accounting students during their college education
7. Educating businessmen about the role and benefits of accounting
8. Encouraging accounting students' association activities
9. Educating government officials about the role and benefit of accounting for economic development

Professional Related Strategies

1. Limiting public accounting to certified accountants
2. Setting auditing standards
3. Having professional accounting examinations and certifications
4. Setting accounting standards

5. Using computers for processing accounting data
6. Setting professional ethics
7. Determining information needs of users of accounting reports
8. Establishing professional accounting organisations
9. Writing accounting standards into law
10. Requiring and providing continuing education for accountants after graduation from college
11. Determining number of accountants needed by the country
12. Encourage participation of accountants in society activities.

Al-Basteki (2000) research discovered that the following strategies could be used to improve the accounting profession and accounting practices in Bahrain:

1. Raising educational requirements for accountants at the entry to the profession
2. Requiring and providing continuing education for certified accountants
3. Strengthening the powers and responsibilities of the Bahrain Accounting Society
4. Providing practical training to accounting students during their college education
5. Establish programs for cooperative teaching arrangement between the profession and the university
6. Establish code of ethics for accountants and disciplinary measures against violators
7. Formulate plans to encourage internship for accounting educators
8. Training and upgrading local accounting educators

9. Draw plans to encourage coordinated research between accounting educators and practitioners
10. Encourage participation of accountants in social activities
11. Setting local auditing standards
12. Having locally developed and supervised professional accounting examinations and certification
13. Setting local auditing standards
14. Developing accounting textbooks in Arabic language

Just as with accounting factors, the researcher took similar steps in developing a list of strategies for improving accounting education and training and also accounting practice and the accounting profession in Botswana. These were that only those strategies that were thought to be appropriate for Botswana accounting environment and needs were adopted. The researcher was also careful not to adopt double-barrelled questions as these may cause confusion and could also be misunderstood by the respondents; such questions, if thought to be appropriate for the accounting needs of Botswana, were broken down into two or more questions.

A total of eight accounting education related strategies and eighteen accounting practice and profession related strategies were developed. As mentioned in the previous section, only strategies that were thought to be relevant given the accounting environment and information needs of Botswana were adopted. Some of the strategies were rephrased to suit the environment of Botswana, for example, the strategy 'developing accounting textbooks in Arabic language' was rephrased to read 'developing accounting textbooks in local languages' and 'Strengthening the powers and responsibilities of Bahrain

Accounting Society’ was rephrased to read ‘strengthening the powers and responsibilities of the Botswana Institute of Accountants’. An open-ended question, which invited respondents to state in their own words, other strategies could be used to improve accounting education and training and accounting practice in Botswana, was included in the questionnaire. The reason for including an open-ended question was to give respondents the chance to state what they thought could be an effective strategy without being constrained to the given choices. It was also thought that this was a way of uncovering issues that the researcher might not have thought about. Part C of the questionnaire shows the strategies that were developed for this research and the whole questionnaire is at the end of this research report.

Accounting curriculum for developing countries

Some researchers of accounting in developing countries have suggested an accounting curriculum that could be appropriate for developing countries. Novin and Baker (1990) in their research suggested that an accounting curriculum that is appropriate for developing countries should contain the following subjects:

1. Financial Accounting
2. Managerial Accounting
3. Auditing: Financial and Operational
4. Accounting for Not-For Profit-Entities
5. Taxation
6. Accounting Systems and Procedures
7. Social and Macro Accounting

8. Business Law

9. International Accounting

Akathaporn et al (1993) in their research discovered that certain subjects are important and should therefore form part of an accounting curriculum in Thailand. They also suggested that developing countries with similar conditions could adopt the same curriculum in order to improve the standard of accounting in their countries. The subjects which were deemed appropriate for an accounting curriculum in Thailand were:

1. Taxation
2. Managerial and Cost Accounting
3. Financial Accounting
4. Auditing: Financial and Operational
5. Accounting Systems and Procedures
6. Business Law
7. International Accounting
8. Social and Macro Accounting
9. Government Accounting

Enthoven (1981) suggested that the proper accounting curriculum for developing countries should be a combination of business enterprise accounting (that is financial, managerial and cost accounting), governmental accounting, national income accounting, and auditing.

Since governments of developing countries undertake a substantial number of economic activities and are also involved in business decision making, it is important that accounting systems created for these countries are responsive not only to the accounting information needs of private investors and enterprises, but are also responsive to government administrators and government planners for national economic development. Accounting education programmes appropriate for developing countries should therefore be designed to equip accountants and others who work in government with the skills and knowledge needed to perform their work efficiently. This means that it is important to put more emphasis in accounting subjects such as government accounting, as it is important for government accounting users.

Some researchers have suggested that developing countries have unique economic activities, which are not covered under the traditional accounting curriculum. Agriculture, mining and extractive industries, are important economic activities of most developing countries and researchers have suggested that an appropriate accounting curriculum should include accounting for these activities. In Botswana for example, mining and agriculture are very important revenue earners, an appropriate accounting curriculum need to address how to accounting for these activities.

A list of accounting subjects deemed to be appropriate for an accounting degree programme in Botswana was developed using both Novin and Baker (1990) and Akathaporn et al (1993) list of important subjects. Other subjects included in the list of important subjects for an accounting curriculum are the ones suggested above, these are accounting for agriculture, accounting for mines and extractive industry and government accounting. A close-ended questionnaire, which contained all the subjects suggested

above, was designed. Respondents were asked in the questionnaire to indicate the level of importance of each of the suggested accounting on a scale ranging from not important to extremely important. An extremely important subject is one that must be included in the accounting curriculum because it adds value to the curriculum and a subject that is deemed not important may be excluded from the curriculum and there would be no effect on the curriculum. The questionnaire also contained an open-ended question asking respondents to add any other subject, which they thought, was important and should be included in the curriculum. As already explained in the previous sections, the reason for adding an open ended question was to give the respondents the opportunity to give their views without being restricted to the responses suggested by the researcher. There is also the possibility that respondents may come up with responses that the researcher may not have thought about which may add value to the research.

The responses from the questionnaire were captured using a Likert type scale to measure how respondents feel about the subjects. The scale used ranged from 1 representing not important to 5 representing extremely important. Respondents were also asked to write their response to the open-ended question on the questionnaire; some space have been left for that purpose.

The whole questionnaire was written in the English language because it is one of the two official languages; it is also the language that all the respondents understand. The other official language which is the local language was not thought to be appropriate for this purpose because some of the respondents especially expatriates may not understand the language.

3.3 Piloting the Questionnaire

The questionnaire was first pilot tested on a number of people before being sent out to those sampled for the research. It was pilot tested on two academics and two students. The results and feedback from the pilot test were used to refine the questionnaire. The two academics are members of the Department of Management at the University of Botswana and the two students were both fourth year management students. Both academics and students used in the piloting exercise are thought to be familiar with the state of accounting and accounting education in the country. Those used to pilot test the questionnaire did not belong to the population from which the sample for the research was picked. Piloting the questionnaire helped the researcher to determine whether the research instrument operated well and whether the questions are well understood by the respondents.

3.4 Sample Selection

This is a survey of accounting educators, accountants working in Botswana and accounting students. The population of accounting educators is made up of lecturers from the department of Accounting and Finance at the University of Botswana and accounting lecturers from the Botswana Accountancy College. A sample of accountants was picked from a population of members of the Botswana Institute of Accountants, that is, the professional accounting body. Although Scott (1970), called for accounting education to be independent from the accounting profession because in his view 'practising accountants are inclined to view accounting education with too narrow a perspective... de-emphasising accounting theory and training in managerial economics in favour of on

the job practical experience' (p155), their participation in this research is crucial. This is because accounting education and training needs to satisfy both accounting theory and practice and accountants cannot be separated from the accounting profession. The views of accountants are important for the design of an accounting system that would satisfy both accounting education and accounting practice.

The student population was final year Bachelor of Accountancy students at the University of Botswana and final stage CIMA and ACCA students for the Botswana Accountancy College. Since the population of accounting educators is small, (ten for university lecturers and seven for college) it was decided that all of them would be sampled. It was decided that picking a sample from such a small population would result in a small sample and this could further be reduced if those sampled decided not to return the completed questionnaire, which is very common in mail survey. A sample of fifty university accounting students was picked and all final stage CIMA and ACCA professional accounting students were picked for the research. Again, all the professional students were picked because of the small number (only eleven). A sample of forty accountants was picked from a list of professional accountants who are registered with Botswana institute of Accountants.

All the respondents were sent the questionnaire together with a covering letter indicating the identity of the researcher; the purpose of the research and that response will be treated in total confidentiality. A set of instructions on how to complete the questionnaire was sent together with the questionnaire. All the questionnaires to accounting practitioners were sent by mail together with an addressed stamped envelope. Questionnaires to accounting students were given to one of the accounting courses

course co-ordinator to pass on to the students sampled. The students were asked to return the completed questionnaire to the Department of Accounting and Finance Secretary; an addressed enveloped was included with the questionnaire and this was done to protect confidentiality as promised in the questionnaire and also to make the returning of the questionnaire much easier for the students. Questionnaires to accounting educators were deposited into their pigeonholes in the respective departments and responses were to be posted using the stamped addressed envelope supplied or were to be put into the pigeon hole of the researcher, which ever was convenient to the respondent.

3.5 Response Rate

	No. Surveyed	Response Rate	%
Accounting educators	17	13	76
Accounting Practitioners	40	20	50
Accounting Students	<u>61</u>	<u>33</u>	<u>54</u>
Overall Response rate			<u>60</u>

3.5.1 Improving the Response Rate

The following steps were taken in order to encourage respondents to return the questionnaires. A letter informing respondents about the purpose of the study and requesting their participation in the study was sent together with the questionnaire to all the respondents. The letter also stated that their responses would be treated with total confidentiality. The method used to select the sample and how the respondent came to be

selected was also explained in the covering letter. A stamped addressed envelope for return of the questionnaire was enclosed together with the questionnaire. The above steps were followed to help build respondents confidence so that they may be persuaded to return back the questionnaire.

Further copies of the questionnaire and stamped addressed envelopes were sent out to those respondents who had misplaced the first copies sent to them.

Even when all the right steps have been followed to reduce non-response, there will still be others who will not return the questionnaire. To reduce the bias, which might be brought about by non-response, it is necessary to find out whether the reasons for non-response are not somehow connected with the topic of our research. Some researchers have suggested statistical weighting. This involves statistically boosting the cell in the sample that is deficient due to the low response rate. This assumes that within each cell the non-respondents have the same attributes or experiences as the respondents, so that reasons for their non-response are unconnected with the topic of the survey.

Another way of dealing with non-response bias is as suggested by Oppenheim (1966). He suggested that to study response bias, we must make sure that we know the return day of every questionnaire for it has been found that respondents who sent in their questionnaire very late are roughly similar to non respondents. He suggest that to test the presence of such bias, early replies are compared with late ones, if significant differences are found then this suggests that the results may be affected by non response bias. However, in this study, non-response bias does not represent a problem due to the low non-response rate. The overall non-response is only 40% and compared to similar studies

carried out elsewhere this rate is acceptable (Novin and Baker 1990: 36%, Akathaporn 1993: 65%, Al-Basteki 2000: 60%).

3.6 Non Response Bias

Non- response is considered a serious problem in the use of mail questionnaire. Non-response bias is thought to occur if there is a very low response rate and even after repeated calls and reminders have been sent out there is still no significant change in the response rate.

3.7 Analysis of Personal Data

3.7.1 Accounting Practitioners

Table 3.1

	Citizen	Expatriates	Total
Gender			
Male	6	8	14
Female	6	0	6
Total	12	8	20
Age:			
Under 25years	0	0	0
25 - 35	0	4	4
36- 45	4	1	5
46- 55	6	1	7
Over 55	2	2	4
Total	12	8	20

Relevant Work Experience

Non	0	0	0
Less than 1 year	0	0	0
1 –5 years	1	2	3
6 –10 years	4	1	5
More than 10 years	7	5	12
Total	12	8	20

Employer

Government	1	2	3
Parastatal	4	1	5
Accounting firms	7	5	12
Other	0	0	0
Total	12	8	20

Analysis of personal data shows that twelve of the respondents are citizen and eight are expatriates accountants. If this ratio is a reflection of the whole population of accountants, it means that 40% of accountants working in Botswana are expatriates. Although there are no figures for comparison with other countries with similar conditions, one can conclude from these figures that Botswana is heavily reliant on expatriate skills. This is not only costly to the country in terms of high salaries paid to expatriates, but there is a possibility that such accounting skills may not be relevant for the country's needs. The data shows that all the expatriates accountants who responded to the questionnaire are males compared to six female and six males for citizen accountants. Although the number of female accountants is low compared to that of males, the researcher does not believe that this has any significant bearing to the research findings; however it could be an indication that there are fewer female accountants in

Botswana compared to male accountants. Another explanation for the low figure for female respondents could be that they were less motivated to respond to the questionnaire than male respondents were.

The data shows that majority of the respondents are over the age of 36 years and that most of them have accounting work experience stretching for more than ten years. Ten years or more can be described as long work experience and this is important especially in this research because it means that they are in a better position to make better judgement about the state of accounting and accounting education in Botswana.

3.7.2 Accounting Educators Personal Data

Table 3.2

	University educators	professional educators
Gender		
Male	6	5
Female	<u>1</u>	<u>1</u>
	<u>7</u>	<u>6</u>
Nationality		
Botswana	1	0
Other	<u>6</u>	<u>6</u>
	<u>7</u>	<u>6</u>
Age		
Under 25 years	0	0
25- 35	3	1
36-45	1	2
46-55	2	3
Over 55	<u>1</u>	<u>0</u>
	<u>7</u>	<u>6</u>

Table 3.2 shows that eleven male and only two women educators responded to the questionnaire. The number of male accounting educators is much higher than that of females even if all the non-respondents turn out to be females. This was the observation also with accountants, there were more males who responded to the questionnaire than females, suggesting that men are probably more interested in accounting than females. The table also shows that twelve of the thirteen accounting educators are non-citizen which suggest that there is very heavy reliant on expatriates accounting educators.

3.7.3 Accounting Students Personal Data

Table 3.3

	University	Professional
Gender		
Male	12	3
Female	<u>6</u>	<u>12</u>
	<u>18</u>	<u>15</u>
Nationality		
Botswana	14	13
Other	<u>4</u>	<u>2</u>
	<u>18</u>	<u>15</u>
Age		
Under 25 years	12	1
25-35	3	7
36-45	0	4
46-55	3	3
Over 55 years	<u>0</u>	<u>0</u>
	<u>18</u>	<u>15</u>

The data for students showed that the number of female students is higher than that of male students. This is the only group with a higher number of females and could be a sign that in future the number of females in the accounting profession would increase. The data also revealed that the number of citizen accounting students is much higher than that in the other two groups; this is significant for this research because citizens know more about the local environment. The data also shows a higher proportion of students are still of a relatively young age compared to the other two groups. The significance of this is that they have limited experienced in accounting matters compared with respondents of the other two groups. However, their experience is important for the development of accounting in Botswana because they are the future accountants and educators. They also have the accounting education and training experience and could therefore make a positive contribution to accounting education and training development.

3.8 Analysis of Data

The analysis of the data begins in chapter four and continues in chapter five and six.

Chapter Four

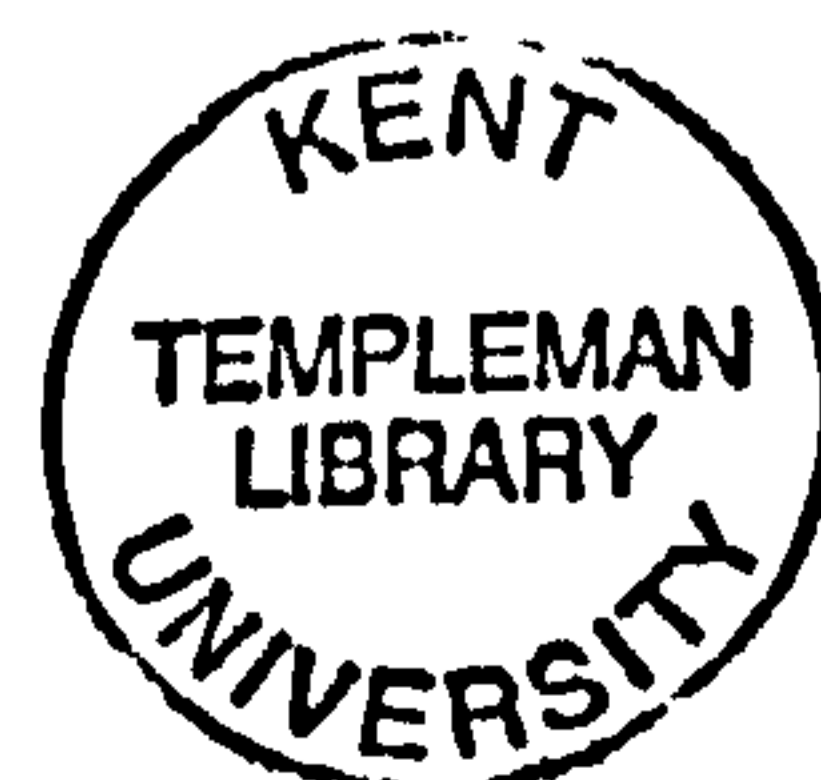
Accounting Problems in Botswana

4.1 Introduction

Developing countries are faced with many problems that hinder the enhancement of accounting education and training and accounting practice and the accounting profession in these countries. These problems undermine the effectiveness of accounting systems of developing countries leading to slow economic growth. A careful study and understanding of these problems is necessary so that effective plans and strategies to deal with the problems could be designed.

The aim of this chapter is to present data analysis from a survey of accounting educators, accountants and accounting students in Botswana on how they feel about certain factors that are thought to hinder the development of accounting education and training, and accounting practice and the accounting profession in Botswana. Based on these findings and also on the literature, recommendations on what could be done about these factors are made.

Respondents were asked to indicate on a scale ranging from 1 representing insignificant to 5 representing extremely significant, the impact of different factors on accounting education and training and on accounting practice and the accounting profession in Botswana. The data is presented under two categories of accounting education and training related factors and factors related to accounting practice and the accounting profession. The data is presented in tables 4.2 (a) to 4.4 (f); a mean score for each factor is also calculated. The scale that was used to measure the responses is shown below.



1=Not Significant

2=Less Significant

3=Significant

4=Very Significant

5=Extremely Significant

X= Mean

4.2 Accounting Education and Training Factors

4.2.1 Analysis of Accounting Practitioners Data

Accounting practitioners' data for accounting education and training strategies is presented in table 4.2 (a) to (c). The data shows that five of the education related factors are thought to be significant for the enhancement of accounting education and training; only two strategies are thought to be insignificant. The distribution of the scores shows that there is a significance difference between the first factor and the other factors. This is because the first factor is rated highly by many of the respondents which makes it the most important factor for the enhancement of accounting education and training development. The data shows that the bottom two factors in table 4.2 (a) are thought to be less significant for the enhancement of accounting education and training. However, the way the scores are distribution does not suggest that the two non-significant factors are very different from the factor just above it. The first two factors are more significant than the following three as shown by a higher mean score which suggest that a majority of the respondents rate the factor as very significant.

According to accounting practitioners data, the lack of sufficient qualified instructors, shortage of professional accounting schools, inadequate use of computers in

accounting teaching, inadequate salaries of accounting instructors and irrelevant accounting curriculum are all significant factors for accounting development in Botswana. The mean score of all these factors is three points or above which suggest that respondents believe that they are significant for accounting development in Botswana. The data suggests that the lack of local accounting textbooks and cases and the irrelevant and outdated textbooks, with a mean score below three points, are not thought to be significant factors for accounting development in Botswana.

The findings show that accounting practitioners in Botswana believe that the lack of qualified accounting instructors is the most important factor that hinders the development of accounting education and training in Botswana. The mean score for this factor is close to four points which suggest that the respondents believe that this is a significant factor.

Six of the seven university accounting educators who responded to the questionnaire are non-citizen and all of the professional educators are expatriates. For the University of Botswana the number of non-citizen educators has always been higher than that of locals ever since the Department of Accounting and Finance of the University of Botswana (previously School of Accounting and Management Studies) was established. (The researcher is a member of staff of the University of Botswana). This is a very high dependency on non-citizen staff by the education department. Although expatriates educators do a good job and also contribute to the development of the economy, over reliance on their services is not good for the country because most of them return back to their countries or move to greener pastures if opportunities arises. Also, non citizen educators may possess accounting expertise which is not relevant for the development of

the country, their limited knowledge of the accounting environment and needs could also mean that they are unable to make significant contribution to the design of a relevant accounting curriculum. Their participation in research activities to improve the standard of accounting in the country may also be limited for the same reasons.

There are many reasons for the lack of qualified accounting instructors in Botswana. Salaries for accounting instructors are generally low compared to those of accountants working in the private sector. This is because government pays university salaries and, the latter cannot compete with private companies because the latter are profit making. The low salary means that fewer people are attracted to this profession. Some of those who choose teaching do so on a part time basis while keeping full time jobs elsewhere. Others are forced to take part time jobs in order to supplement their low income. This creates problems for the teaching profession because educators who do part time work in addition to teaching may not have time to take part in other teaching related activities which are meant to improve accounting education and training. For example, they might not find time to carry out research or to organise workshops or seminars that are designed to improve accounting education and training. The lack of qualified instructors is a serious problem, it could delay the progress of accounting development in the country and the result could be slow economic growth of the country. Unsatisfactory working conditions such as the lack of library resources, the lack of accounting textbooks, lack of computers, the lack or poor teaching facilities are some of the factors that discourage people from joining the teaching profession. These plus very large class sizes and huge workload are some other factors that contribute to the shortage of qualified accounting instructors in the country. The very high standards that are required

for someone who is applying for an academic post also contribute to the shortage of qualified accounting instructors. For example the requirement that the minimum qualification for any university lecture position should be a doctoral degree is setting the standards too in a country where there are few people with such qualifications.

The findings suggest that accounting practitioners believe that there is shortage of professional accounting schools in Botswana. A mean score of nearly 3.5 suggest that accounting practitioners believe that this is a significant factor for the development of accounting education and training in Botswana.

The Department of Accounting and Finance of the University of Botswana is the only institution in the country which offers accounting degree courses. Graduates from the university do not automatically qualify as accountants but they are classified as technician by the accounting profession. There is only one Accountancy College that offers professional accounting training examinations such as AAT, ACCA and CIMA. A few institutions in the country offer business and bookkeeping courses and there are others which offer courses leading to the award of an AAT certificate. There is no doubt that there is stiff competition for places in these institutions. If the number of professional accounting schools could be increased, these could open more opportunities for students who want to pursue an accounting career. The increase in the number of lower accounting training schools is important as this could lead to the production of more accounting technicians. The lack of professional accounting schools is a result of the lack of qualified accounting instructors, there is no point in building more schools if there are not enough qualified instructors to teach in these schools.

Inadequate use of computers in accounting teaching is thought to be a significant factor for the improvement of accounting education and training in Botswana. The average score is more than three points and the score distribution shows that the number of respondents who believe that this is a significant factor is much higher than those who thought that the factor was insignificant.

Computer skill is very important for any business; people who lack these skills may find it very difficult to get good jobs in today's markets. This is because many businesses including small business have computerised or are in the process of computerisation. The responses from accounting practitioners reflect this fact, that is, more emphasis should be put on the teaching of computer skills. Computer usage especially by small businesses could help to reduce some basic problems associated with small businesses such as the length of time it takes to prepare company reports, reduce clerical errors and could also improve record keeping.

According to the respondents, inadequate salaries of accounting instructors is one of the significant factors that hinder the development of accounting education and training in Botswana. The score distribution shows that the majority of accountants rate this factor at four or five points on the five-point scale. However, there are a significant number of accountants who rate this factor as insignificant for accounting development.

As discussed in the paragraphs above, accounting educators are paid lower salaries than their counterparts in the industry. This is because the private sector can afford to pay higher salaries because most of them are profit-making organisations whilst the government finances accounting education. In order to supplement their low salaries, accounting educators may be compelled to take two jobs or work on a part time basis

leading to lower standards of accounting education and training. To treat accounting as a special skill subject and therefore pay accounting instructors higher salaries than instructors in other subjects is one way to bridge the salary gap between accountants in practice and those in education. However, to implement such a strategy would be very difficult as other disciplines may demand the same treatment too.

The data suggests that irrelevant accounting curriculum is thought to be one of the significant factors for the enhancement of accounting education and training in Botswana. The data shows that the mean score for this factor is three points, which represent significant, the modal score is three and four points, which represent significant and very significant. Four of the twenty respondents rate this factor one point, representing insignificant. The data show that expatriates accountants feel much strongly about the significance of this factor than do local accountants.

Accounting curriculums of most developing countries were adopted from developed countries. As discussed in chapter two, some researchers have argued that these curriculums do not address issues that are of importance to developing countries needs (Briston 1978, Hove 1986, Briston and Wallace 1990, Ndizinge 1990). In many cases the curriculum were adopted with no adjustments made to reflect the social, politics, economy or the environment of a particular developing country. The accounting curriculum adopted from the West main focus is on accounting for private investors and big business; very little attention is paid to other areas of accounting such as accounting for small businesses, accounting for agriculture, mining or public sector accounting. These are important areas of economic activity for many developing countries such as Botswana. The lack of emphasis on accounting for small businesses for example means

that managers of these businesses have very little to guide them. Some of them lack basic accounting skills such as how to keep proper books of accounts and this is because many of them cannot afford the services of professional accountants due to limited resources.

The data suggests that accounting practitioners believe that the lack of locally developed accounting textbooks and cases is not a significant factor for the enhancement of accounting education and training in Botswana. The score distribution shows that the modal scores are three and four points representing significant and very significant respectively. However, five of the twenty accountants rate this factor one point which represent insignificant. Five respondents is a significant number in such a small sample and the effect of this is that the overall mean score is reduced to below three points. It is important to note that citizen accountants believe this is a more significant factor for the enhancement of accounting education and training while non-citizens do not believe so.

Few developing countries use accounting textbooks that have been written by authors in developing countries. Majority of textbooks and cases comes from the West having been written by authors who live in those countries. It has been argued that such textbooks and cases are not appropriate for developing countries needs because the issues addressed in these textbooks are those of developed countries. It has also been argued that the use of foreign accounting textbooks has led students in developing countries to treat accounting as is it is foreign concept that has nothing to do with the social, political, culture or the environment in a developing countries.

In Botswana, almost all the accounting textbooks used at the University of Botswana are foreign authored mostly by British or American authors; this is the same in other accounting institutions in the country. The reason is that accounting educators who

have studied in the UK or the USA tend to recommend books written by authors that they know or they recommend the books that they have used when they were students in those countries. Although there are good accounting textbooks, which are relatively cheaper from South Africa and are more relevant given that the environment of Botswana is not that different from that of South Africa, these are not popular because the authors of these books are not well known. Foreign authors and their publishers have succeeded in establishing a very strong and reliable market for themselves. This is because they have been supplying textbooks to local institutions for a long time and always been relied upon to deliver the textbooks needed in time. Educators in Botswana are reluctant to switch to the South African books partly because this would be an adventure to the unknown, the fear that they might not get the books they need in time or that the books may not be up to the same standards. The dominance of expatriates educators with many of them having studied under the British or American system of education are used to the existing textbooks and may not be keen to change to South African books. For professional accounting courses as ACCA, CIMA or AAT, all the teaching material comes from the UK except for two papers on taxation and company law which have been adapted to reflect the local environment.

The 'irrelevant accounting textbooks' is thought to be the least significant factor for the enhancement of accounting education and training in Botswana. The modal scores are one and two points which represent not significant and less significant respectively. Table 4.2 (b) and (c) shows that both expatriates and citizen accountants view this factor as the least significant for the enhancement of accounting education and training in Botswana.

As explained in the paragraphs above, accounting textbooks used at the university and in many other accounting institutions in the country are by British or American authors. Also, there are no other accounting textbooks to replace the existing accounting material; it is probably this factor that influenced accountants decision on this factor.

4.2.2 Analysis of Accounting Educators Data

Accounting practitioners data for accounting education and training factors are presented in Table 4.2 (d) to (f). The results show that respondents believe that five of the seven educational factors are significant for the improvement of accounting education and training. The data suggest that three of the five significant factors can be described as very significant. The mean score for these three factors is three and a half point or above on a scale of one to five. The average score for the less significant factors is below three points, which suggest that respondents are not convinced that these factors are significant for the development of accounting education and training in Botswana. However, because of the small numbers involved in calculating these averages, the differences between successive factors may not be as large as these figures suggests; sample error rather than real differences could be the real reason for the differences. Again, because of the small sample size, statistical analysis cannot be performed to determine whether the differences are significant or not.

The findings show that accounting educators believe that inadequate salaries of accounting instructors is the most important factor for the enhancement of accounting education and training. The most popular score rating for this factor is five points, representing extremely significant and the mean score averages four points; this suggest

that accounting practitioners believe that low salaries to accounting instructors is a major factor for the development of accounting education and training in Botswana. Both professional accounting educators and university educators regard this as the most significant factor.

Although self interest may have influenced accounting educators decisions on this factor, there is no doubt that it is important for the enhancement of accounting education. The reasons why this factor is thought to be important are as discussed in section 4.2.1.

The data suggests that accounting educators believe that the lack of qualified instructors is a very important factor for accounting education and training in Botswana. Both academic and professional accounting educators rate this as a very significant factor with an average mean score closer to four points, which represent very significant.

As explained in section 4.2.1, there is an over reliance on expatriates accounting educators at both university and other accounting institutions or colleges in the country. Educators are better placed to make an informed opinion about this factor because it affects them directly.

According to accounting educators data, inadequate use of computers in accounting teaching is seen as a very significant factor for the enhancement of accounting education and training in Botswana. The modal score is four points, representing very significant and an average score of more than three and a half points. This suggests that accounting educators regard this factor as one of the most important for the enhancement of accounting education and training.

Computing or information technology courses offered by the department of Accounting and Finance of the University of Botswana are designed to equip students

with basic computing skill. Due to very large class sizes and a small number of computers, each student spend a short time practising on the computer so that everyone has a chance to use it. As a result, students do not benefit from the information that they could get from sources such as the web. Also, with the limited exposure to computer usage, graduates join the labour market ill equipped to handle anything that requires computer knowledge.

The results suggest that accounting educators believe that the shortage of professional accounting schools is a significant factor for accounting education and training development in Botswana. The modal score for this factor is four points and the next best score is five points representing very significant to extremely significant respectively. The average score is above three and half points suggesting that accounting educators believe that this is an important factor for the enhancement of accounting education and training in Botswana.

Accounting educators believe that the lack of local accounting textbooks and cases is an important factor that hinders the development of accounting education and training in Botswana. An average score of above three points suggest that accounting educators believe that this factor is significant for accounting education and training. However, the modal score is one point, which represent not effective; the second best score of five points, representing extremely effective. These results show two conflicting views from accounting educator, those who believe that local accounting textbooks are important and those who believe that the existing textbooks should be used. The data further suggest that a significant number of university and professional accounting educators believe that this factor is less significant for accounting development.

However, the majority of the respondents in both groups believe that the lack of local accounting textbooks and cases is a problem that needs to be addressed in order to improve accounting education and training in Botswana. The lack of local textbooks and cases means that accounting educators rely on textbooks and case material that were written for other countries which may not be relevant for the accounting environment prevailing in Botswana.

The findings suggest that accounting educators in Botswana believe that the accounting curriculum is not an important factor for the improvement of accounting education and training in Botswana. The data shows that the most popular score rating is two points, which represent less significant followed by a score of one and three points representing not significant and significant respectively.

The results suggest that professional accounting educators are happy with the current accounting curriculum whilst academic accounting educators are of the opinion that some changes should be made to the accounting curriculum. The results are not surprising given that professional accounting examinations schemes leading to qualifications such as ACCA and CIMA or AAT in Botswana are identical to those offered in the UK. The same applies to university accounting education but to a lesser extent; accounting programmes are copies of some British or American universities accounting programmes. It seems it does not matter much if the programmes are not relevant or appropriate given the accounting environment prevailing in the country. Such programmes often do not reflect what is demanded by accounting practice in the country.

The results suggest that accounting educators believe that the 'irrelevant accounting textbooks' is not an important factor for the enhancement of accounting

education and training in Botswana. The modal score for this factor is one point which represent not significant. These results suggest that accounting educators do not believe that accounting textbooks could have any significant influence on the development of accounting education and training. The results show that professional educators view this factor to be less significant as compared to university educators, and again, because of the small numbers involved, test designed to find out whether there is any significance difference between the two groups on this issue will not produce meaningful results.

Accounting educators response on this factor suggest that they believe that the current textbooks in use are fine. However, it is important to note that the majority of our respondents are products of the Western accounting education system and may have used the same or similar textbooks and accounting material themselves. Also, British and American textbooks have dominated the market for a long time. Although there are good books produced in the region mostly from South Africa, they have not yet replaced the British or American textbooks that are currently in use because of the reasons given in the previous section.

The questionnaire also contained an open ended question which asked respondents to state at least three other factors or problems which in their opinion affected accounting in Botswana. The following is a summary of the factors or problems that were given by the respondents. The factors are not presented in any order since only three respondents responded to this part of the questionnaire. The factors stated by accounting educators are:

- a) Lack of co-operation between the profession led by the big accounting firms and the Botswana Institute of Accountants.

- b) There is marginalisation of locals in the training programmes of the big accounting firms.
- c) Lack of international perspectives by Botswana students.
- d) Little emphasis is put on accounting education especially at secondary schools. Proper assessment for ability to undertake accounting courses should be done and necessary mathematical skills should be developed at secondary school level.
- e) Botswana case material should be developed and applied to students and practitioners.
- f) Accounting education puts too much emphasis on large organisation and ignores small business operation.
- g) There are few accounting graduates who are motivated to take up professional accounting courses.
- h) The accounting profession is dominated by outsiders who lack total commitment to the development of the local accountancy profession.
- i) Lack of entrepreneurial culture that would further the development of accounting education.

The summary above suggest that accounting educators believe that there is a lack of co-operation between the profession led by big accounting firms and the Botswana Institute of Accountants (BIA). The BIA was formed in order to promote accounting and the accounting profession in Botswana. In order to do this effectively, it needs the co-operation of accounting firms in particular and individuals accountants in both private and public accounting firms, accounting educators and other important stake holders such

as government and accountants working in government departments. In Botswana where the majority of accountants are non-citizens, (only 25% of members of the Botswana Institute of Accountants are citizens (BIA 2001)), the cooperation of expatriates and citizen accountants is important in order to build a strong accounting profession. The high positions are occupied by expatriates as shown by the large number of expatriates practising accountants compared to citizen practising accountants. An accountant who wants a practising certificate is required to work with an already practising accountant, it becomes very hard for citizens to get these certificates because of the poor working relationship between citizen accountants and expatriates.

Accounting educators believe that graduates accounting students lack the motivation to pursue professional qualification and thus the low number of qualified Botswana accountants and educators. This is partly due to the lack of information about the importance of a professional qualification and also partly due to the fact that these professional examinations are not easy to pass, it can take an accounting graduate up to four years sometimes longer to pass them. The ease with which accounting graduates get good jobs is another factor that makes them delay or choose not to pursue professional accounting qualifications immediately after their first-degree studies.

Accounting educators also believe that accounting education in Botswana puts too much emphasis on accounting for big organisations ignoring accounting for small businesses. Based on the data supplied by the Value Added Tax (VAT) department, as at 31 January 2003, the number of business operations that were registered with them for VAT purposes was about 8000. These companies are divided into three categories, those making a turn over of between P250 000 and P2 million are classified as category A,

category B are companies making above P2 million but less than P12 million and category C are those who make more than P12 million. There were 3900 category A companies, 3990 category B and 456 category C companies. Category A and B are small to medium enterprises and category C are big businesses. These figures show that in Botswana a large percentage of businesses are small to medium scale. These businesses play a very important role both in terms of job creation and direct contribution to government revenue in the form of taxes; it is therefore important that accounting education and training also caters for the needs of this group.

4.2.3 Analysis of Accounting Students Data

The personal data of accounting students is presented under chapter three. In answer to the question 'are you studying or do you intend to pursue professional accounting qualifications such as CIMA or ACCA and Why?' More than ninety percent answered stated that they would like to pursue professional courses because this would enhance their chances of getting better paying jobs. Some students stated that they would like to take professional accounting qualification because they would like to be involved in the improvement of accounting education and training which could lead to the development of the country. Although this response demonstrates that most accounting students know the value of a professional accounting qualification, a very low number of those who graduate from the university enrol for further accountancy training. (According to the BCA records, not more than five percent of the university graduates join their programme). A related question, which asked students to state why they chose to study

accounting, gave two main reasons; higher salaries and contribution to the economy from skills acquired.

Botswana still relies heavily on expatriates accounting skills. According to the BIA (2001) annual report, of the 957 members of the BIA only 257 are citizen and of the 43 practising members only four are citizens. In the department of Accounting and Finance of the University of Botswana, only five of the thirteen academic staff were citizens at the time of this report. The pattern is the same in other accounting institutions in the country.

Due to the shortage of local accounting personnel, some organisations may be forced to employ semi skilled accounting personnel to fill accounting positions if they cannot afford expatriates. Some small to medium scale organisations may be forced to take accounting graduates rather than professional accountants because the latter demand very high salaries which small and medium enterprises cannot afford.

Accounting students data is presented in tables 4.2 (g) to (i). The findings suggest that accounting students believe that all the accounting education and training related factors are important in the development of accounting education and training in Botswana.

The findings show that accounting students believe that the most significant factor for the enhancement of accounting education and training is the inadequate use of computers in accounting teaching. The modal score for this factor is five points, which represent extremely significant followed by a score of four points representing very significant. Just about twelve percent of the students rate this factor less significant for the enhancement of accounting education and training.

Inadequate use of computers in accounting teaching is due to the fact that the university has a limited number of computers. Students cannot spend as much time as they want using the computer because these are shared. Instructors demand that the work submitted for marking by students should be word processed, so this places some pressure on the students to learn more about how to use the computer. The demand for computer use in teaching is a reflection of the times we are living under. Modern business operations require people who are computer literate; the university is one of the places where this skill can be acquired.

The findings show that accounting students believe that the lack of sufficient qualified instructors is one of the most important factors facing accounting education and training development. The data show that the most popular rating for this factor is four followed by a score of five points which represent very significant to extremely significant respectively. Of the 33 respondents 27 rate this factor at four or five points and only four believe that the factor is less or not significant for accounting development.

In section 4.2.1 and 4.2.2 a discussion of the reasons for the shortage of qualified instructors was made. Accounting students unlike educators and accountants are affected directly by the lack of qualified instructors. This is because unqualified people may be hired to fill some of the positions that require qualified instructors. In some cases part time workers may be used to fill these positions. This is not good for the students because part time instructors would not always be available to answer some questions or to offer students some assistance with their work. Also, as discussed in the previous sections, they may not have time to fully commit themselves to teaching and as such other teaching related activities such as research may suffer.

According to accounting students data, the shortage of professional accounting schools is a significant factor for accounting education and training. Twenty-four students believe that this is a significant factor, only nine students ranked this as a less significant factor. The data suggest that there is no difference in the way professional accounting students and university students feel about this factor.

As explained earlier, the shortage of professional accounting schools mean that students who want to study accounting face a very tough competition to get admission to such accounting schools. However, building accounting schools would require that additional instructors be found, this would be a difficult exercise given that there are not enough instructors for the existing schools.

Accounting students believe that the lack of local accounting textbooks and cases is a significant factor for accounting education and training in Botswana. The score distribution show three modal scores for this factor at three, four and five points which suggest that the factor is thought to be important for accounting education and training. Accounting students is the only group that strongly support this factor.

As discussed in chapter two, accounting in developing countries is often perceived as a foreign concept which has no relevance to the environment prevailing in the country. One of the reasons for this is that only foreign textbooks are used and the problems and exercises therein refer to issues that happen or have happened in other countries often more developed countries.

Accounting student data suggest that the accounting curriculum is thought to be significant for accounting education and training in Botswana. The highest score of four points which represent very significant, suggest that accounting students believe that this

could be a significant factor for accounting development in Botswana. The data suggest that this factor is more important to university accounting students than it is to professional accounting students and that it is the former who seem to be less happy with the accounting curriculum.

Accounting education and training is often associated with the training of accountants. University students are less happy with the accounting curriculum maybe because they want a curriculum that would prepare them for professional accounting examinations such as CIMA or ACCA. University accounting students do not have the opportunity to do on the job training partly because companies may be reluctant to take them for this training and also because there are few companies that have the resources and skilled personnel that can give the guidance needed by the students. Professional training on the other hand offer work related training where graduates are expected to acquire some work experience before they are fully admitted as professional accountants. Companies may be reluctant to offer university students on the job training because their university work is academic and as such they may be less productive than professional students.

According to accounting students data, inadequate salaries of accounting instructors is thought to be an important factor for accounting education and training. The average score for this factor is just above three points which suggest that the factor could be effective for accounting education and training. However, the score distribution shows that a significant number of respondents rate this factor at one or two points representing not significant to less significant, a high number of students rate the factor above three

points. This suggests that students do not agree on the importance of this factor to accounting education and training.

The information that students possess about the salaries of instructors is limited because there are no public records to show this. This could explain why there are two different views on the significance of this factor to accounting development. Although this factor is ranked low in terms of significance to accounting development by some students, it is an important factor which has to be addressed sometimes in the future.

The results suggest that accounting students believe that accounting textbooks used in Botswana are an important factor that needs to be taken into account in any effort that is aimed at the improvement of accounting education and training. The findings however suggest that accounting students believe that this is a low priority issue based on the ranking of this factor and professional accounting rate the factor as less significant for accounting education and training development.

These results suggest that professional accounting students are happier with their accounting textbooks. This is because courses such as ACCA or CIMA are UK courses and all the material is produced from the UK. The issue of relevance does not arise because these courses are not designed specifically for a given country.

4.2.4 Comparison of the Education Strategies Between the Groups

The groups surveyed for this research are different in many respects. It is important to make a comparison analysis of the results to find out whether there are any significance differences or similarities in the findings and if so, what would be the implications for this on policy recommendations. One of the major differences between

the three groups is that the accounting students group has a much higher proportion of citizen accountants; the purpose of this section is to establish whether there are major differences in the way citizens or expatriates respond to the questions. This analysis is important for the formulation of effective policies.

The findings showed that all the three groups surveyed believe that at least six of the seven accounting education related strategies can be significant for the enhancement of accounting education and training and that only one factor is thought to be insignificant. The results showed that accounting students believe all the factors are thought to be significant for the enhancement of accounting education and training for the other two groups at least one factor is thought to be insignificant. The students data showed higher ratings for the factors which means that the mean scores for the factors were also high compared to those of the other two groups. The higher scores by the students could be due to the lack of knowledge and experience on issues that are being addressed that means that to the students a factor may appear to be more important than it really is. It is also important to note that the accounting student group is a much larger group than the other two groups; the mean of a larger group will not change because of a small change in the voting pattern of a few individuals.

All the three groups believe strongly that the shortage of qualified accounting instructors is a very significant factor that stand in the way of enhancing accounting education and training in Botswana. The data show that this is the first or second most significant factor under all the three groups. The fact that this factor is viewed by all the three groups as very significant for accounting education and training development is a measure of how important the factor is for accounting development.

The shortage of qualified accounting instructors is not a problem that is unique to Botswana. As discussed in chapter two, Novin and Baker (1990) in their research also identified this as the most important problem facing accounting development in developing countries. Akathaporn et al (1993) reported that in Thailand the lack of qualified accounting instructors was one of the most important problems that was preventing the enhancement of accounting education and training. Although the above research studies were conducted nearly a decade ago, the problems identified then are still affecting accounting development in Botswana. In order to deal with this problem, Akathaporn et al (1993) recommended that Thailand should invest heavily in training and upgrading its accounting faculty and should encourage doctoral education for its staff. Botswana may also need to invest heavily in the training of instructors; the level and type of training required need to be determined first based on the skill assessment and needs of the country. It may not be necessary to produce large numbers of doctoral degree holders when people with a lower qualification such as a master's degree can do the job equally well.

All the three groups see the lack of professional accounting schools as an important factor for the development of accounting education and training. The fact that all the three groups view this factor in the same way is important because it could be an indication that they would support plans put forward to deal with this problem.

The data suggest that accounting practitioners see the shortage of professional schools as a more important problem. As explained in section 4.2, there are very few professional accounting schools in Botswana and because of this; competition for places

in these schools is stiff. This means that businesses that want to upgrade their staff may not be able to do.

The research findings showed that all the groups agree that inadequate use of computers in accounting teaching is a problem that affects accounting education and training in Botswana. According to accounting students, this is the most important accounting education and training problem in Botswana. This result by students show that they are not satisfied with the coverage of computer in the accounting curriculum and that more coverage of the subjects would contribute to the enhancement of accounting education and training in Botswana. Inadequate use of computer in accounting teaching is due to the limited resources available. All the three groups have a part to play in a strategy that can solve this problem. Accounting practitioners in particular may be asked to contribute the resources that are needed to acquire more computers; accounting educators cooperation on the delivery of this strategy such as longer working hours to give support to students would be necessary.

The findings showed that all the three groups believe that low salaries for accounting educators is an important factor for accounting education and training in Botswana. As already explained in section 4.2, low salaries for accounting instructors could lead to the shortage of accounting instructors if they decide to go somewhere where they can be offered a better pay. This is easier especially for those who possess an accounting qualification as they can get better paying jobs in the private sector. The fact that accounting practitioners also believe that low salaries is an important factor is significant because it shows that accounting educators are not just motivated by self interest.

The findings show that accounting educators and accounting students believe that the lack of local accounting textbooks is an important factor for accounting education and training in Botswana. This factor is, however, thought to be less significant by accountants and expatriates accountants in particular rate it much lower than citizen accountants do. The results suggest that citizen accountants view this as an important factor for the enhancement of accounting education and training in Botswana. The differing views by citizen and expatriates accountants emphasise the fact the two have different views on the role of accounting education and training in Botswana. It can be argued that citizen's accountants view is more reflective of the accounting environment prevailing in the country than that of expatriates because the latter may not be very familiar with the local environment. Also, expatriates accountants would be more likely to support the use of foreign textbooks than local ones because these are the books they have used. However, as discussed in chapter two, accounting researchers have argued that accounting in any country should be a reflection of the environment in which it operates. The use of local accounting textbooks might dispel the believe that accounting is a foreign concept that has no place in an environment such as one prevailing in Botswana; it might also help to encourage more businesses and individuals to value accounting and possible use it for business purposes. The findings show that the lack of local accounting textbooks is an important factor with academic educators but less important with professional accounting educators; this suggest that professional educators are more satisfied with accounting textbooks than university academics. Accounting students also believe that the lack of local accounting textbooks is an important factor that needs to be addressed.

The fact that accounting students as users of accounting textbooks support this strategy is very significant because it is a measure of how successful a policy to localise accounting textbooks would be. Using local accounting textbooks is introducing something that they can identify with. One of the criticisms level against the use of foreign textbooks is that students find accounting difficult because it is expressed in a foreign language and that even the examples given are foreign which makes it difficult for students to comprehend.

The findings suggest that accounting practitioners and accounting students believe that the irrelevant accounting is an important factor for the enhancement of accounting education and training in Botswana. Accounting educators on the other hand, do not believe that the accounting curriculum is an important factor and professional accounting educators in particular view this factor as a less significant factor.

As discussed in chapter two, one of the problems that are said to be associated with the accounting curriculum in developing countries is that it does not address issues that are important to developing countries. For example Akathaporn et al (1993) found that respondents in Thailand indicated that the content of the present accounting programmes fell short of domestic needs. They also reported that they found the accounting programmes inflexible and not up-to-date to keep pace with the rapidly changing environment of Thailand. They stated that the accounting curriculum emphasized the theoretical framework at the expense of practical aspects of accounting. However, as these results showed, professional accounting educators are happy with the accounting curriculum and one of the reasons for this is because the professional accounting curriculum is thought to be a universal curriculum that is appropriate to all

countries. This is not the case because the conditions prevailing in the country will determine the type of accounting that is appropriate for each country.

According to accounting practitioners and educators data, accounting textbooks are not thought to be an important factor for accounting education and training development in Botswana. The data showed that professional accounting students are happy with the existing accounting textbooks in use whilst university student are not.

Irrelevant accounting textbooks is not a problem that is particular to Botswana only, as discussed in chapter two, Akathaporn et al (1993) also found that the respondents in Thailand were unhappy with the textbooks which were written in foreign languages, they were also not satisfied with direct translation of accounting textbooks into local languages without taking into account the accounting needs of the country. Perhaps some of the above reasons are issues that concern accounting students in Botswana.

4.2.5 Related Research on Accounting Education and Training

As discussed in chapter two, other research studies have been carried out in developing countries to find problems that hinder the development of accounting in these countries. The committee on Accounting in Developing Countries of the American Accounting Association carried out a research in 1973-75 to find out accounting problems that are particular to developing countries. The committee identified several problems, which they grouped under two headings of accounting education related, and accounting practice related problems. The committee identified the following problems:

- a) Teaching of accounting subjects at the college level is inadequate.
- b) There is a lack of qualified accounting instructors

- c) Professional development for accounting educators and practitioners are lacking
- d) Accounting education for managers is inadequate.

Some of the problems identified by the committee are still there as shown by this research. The lack of qualified accounting instructors is one of the problems that was identified by earlier researchers and it is still the major problem facing accounting education and training in Botswana as this research has shown. These findings suggest that not much changes or developments have taken place in the area of accounting education and training despite the changes that have taken place as a result of the introduction and use on computers and because of the easy movement of labour from one country to another. The research findings suggest that despite globalisation and the increase in the use of information technology, developing countries have not changed or benefited much.

Novin and Baker (1990) analysis of education related factors identified the following as major factors that hinder the enhancement of accounting education and training in developing countries:

- a) Lack of sufficient qualified instructors
- b) Irrelevant or outdated accounting curriculum
- c) Lack of and/or outdated accounting textbooks in the local language
- d) Inadequate salaries of accounting instructors
- e) Shortage of professional accounting schools.

Novin and Baker's research showed that the most important problem facing accounting development in developing countries was the shortage of qualified instructors. They also concluded that the second most significant problem was the accounting curriculum which

they described as being irrelevant and outdated to meet the accounting needs of developing countries. The lack of and/or outdated accounting textbooks in local languages was the third most significant factor. Inadequate salaries of accounting instructors and the shortage of professional accounting schools were also thought to be major factors obstructing accounting development in these countries.

Although Novin and Baker research was carried more than a decade ago, almost all the accounting education related factors identified then are factors relevant to Botswana situation today. As this research shows, the lack of sufficient qualified instructors is still the major problem facing accounting education and training, as is the inadequate use of computers in accounting teaching, shortage of professional accounting schools and inadequate salaries of accounting instructors. However, respondents of this research do not believe that the accounting curriculum or the use of foreign-authored accounting textbooks, are as important in accounting development as Novin and Baker research found them to be. This last point serves to illustrate that developing countries are not homogeneous but have different needs; a study of each country to determine its problems and its accounting needs is important in order to make the right recommendations for improving accounting in those countries.

Akathaporn et al (1993) carried similar research study to that by Novin and Baker (1990) above in Thailand. Their research identified the following to be the major factors obstructing accounting education and training in Thailand:

- a) Lack of relevant and effective accounting curriculum.
- b) Lack of sufficient qualified instructors.
- c) Lack of and/or outdated accounting textbooks in Thai language.

Akathaporn et al research findings showed that the most significant problem was the lack of relevant and effective accounting curriculum. Other more significant problems are the lack of sufficient qualified instructors and the lack of and /or outdated accounting textbooks in Thai language. The researchers in Thailand hypothesised that the lack of qualified accounting instructors could be as result of salary disparity between accounting educators and professional accountants; accounting educators are paid lower salaries compared to their counterparts in industry. Their results also showed that the accounting curriculum was not thought to be appropriate for the needs of Thailand because they thought it was not flexible, and did not keep pace with the rapidly changing environment.

Some of the findings by Akathaporn et al are what this research established. However, this research does not support Akathaporn et al findings that the accounting curriculum is ineffective and that the existing accounting textbooks are major issues that stand in the way of accounting development in Botswana. As explained earlier in this section, this is because developing countries are not homogenous, they have different cultures, politics, social and economic environment may also be different. It is therefore important to carry a detailed study of each country to determine its problems and its accounting information needs so as to produce information that can be beneficial to those who are tasked with improving accounting education and training in the country. However, it is important to note that the differences in research findings could have been due to the different methods that were used to collect the data; different research methods can lead to different findings. Novin and Baker (1990) collected their data from people who were thought to have knowledge of accounting in developing countries but who

were not living in developing countries at the time of the research. It is possible that the respondents' recollection of events in developing countries was not a reflection of what was happening in these countries at the time; had a similar research been done in a developing country involving people living in that country, the findings could have been different.

4.3 Accounting Practice and Profession Factors

This section analyses data relating to professional factors to determine how the respondents feel about the factors that are thought to hinder the enhancement of accounting practice and the accounting profession. These factors were compiled as described in section 4.2. The data is presented in tables 4.3 (a) to (i).

4.3.1 Analysis of Accounting Practitioners Data

Accounting practitioners data is presented in table 4.3 (a) to (c). The factors that are related to accounting practice and the accounting profession in Botswana are presented in descending order starting with the factor that is thought to be the most significant for the enhancement of accounting practice and the accounting profession. The data show that accounting practitioners believe that eight of the factors are significant for the enhancement of accounting practice and the accounting profession in Botswana. The data also suggest that four of the factors are less significant. However, three of the less significant factors have a mean score very close to the average three points which suggest there is a significant number of respondents who believe that these factors could be significant. The data show that the majority of the significant factors have a mean score of just above average; the score distribution for these factors suggest that accounting

practitioners believe that there is little difference between these factors in terms of their significance to the enhancement of accounting practice and the accounting profession.

The data suggest that accounting practitioners believe that the inadequate understanding of the role of accounting by the public, inadequate understanding of the role of accounting by government officials and the lack of professional ethics are the three most significant factors for the enhancement of accounting practice and the accounting profession in Botswana. Although these factors are ranked in a descending order, the distribution of the scores for each factor suggest that accounting practitioners do not believe that there is a great difference between them.

The data suggests that accounting practitioners believe that the lack of understanding of the role of accounting by the public is a major accounting practice problem hindering the development of accounting education and training and accounting practice in Botswana. Fifteen of the twenty respondents rate these factor four or five points which represent very effective and extremely effective respectively; only a small number of respondents believe that this would be a less significant factor.

The lack of understanding of the role of accounting by the public means that they may not rely on or use accounting information to make business decisions. The lack of understanding of the role of accounting also means that they might not benefit from any accounting information for business decisions or for other purposes.

Small business ownership in Botswana is the most dominant, majority are small family owned business operations. Due to limited resources some of these operations lack the basic skills and knowledge of running a business. For such businesses, record keeping is poor because they do not know or understand its importance. The chances of success

for such kind of business operation is small given that due to limited resources they are unable to afford skilled accounting personnel.

The data suggest that accounting practitioners believe that inadequate understanding of the role of accounting by government is a very important factor for the improvement of accounting practice and the accounting profession. Just like the previous factor, fifteen of the respondents believe that this factor is worth four or five points, which represent very significant to extremely significant. Only two respondents believe this would be a less significant factor for the enhancement of accounting practice and the accounting profession.

This factor is very significant for the enhancement of accounting practice and the accounting profession because government officials are in-charge of allocating resources; they may not allocate sufficient resources for the improvement of accounting if they are not aware of the important role accounting can play in the economic development of the country.

One of the reasons for the lack of understanding of the role of accounting by the public could be educational. As explained in the previous paragraphs, a large number of business operations in Botswana are small-scale businesses. Most of these are family owned and some cannot afford the services of accountants or skilled personnel. Lower level accountants are not available in large number because of the lack of emphasis on the training of technicians; also not much recognition is given to this type of training instead professional accounting training is the one that is well known and supported by the accounting profession.

The data suggest that accounting practitioners believe that the lack of professional ethics among accountants is an important factor that could hinder the improvement of accounting practice and the accounting profession in Botswana. The data show that the most popular score for this factor is four points which represent very effective, only five of the respondents believe that the factor is less significant for accounting practice and the accounting profession. The data suggest that expatriates accountants view this factor as the most important for the enhancement of accounting practice but citizen accountants on the other hand, regard this factor as just significant with an average mean score of three points. The findings suggest that there is a great difference in the way citizen and expatriates accountants feel about this factor.

Professional ethics has become very important for the accounting profession following the Enron scandal in the United States. Although the data for this research was collected long before the Enron scandal came to light, there were already some accounting and auditing issues that were causing concern to the accounting profession in Botswana. Some of the auditing and reporting rules in Botswana were so relaxed that it was just a matter of time before an event such as the one associated with Enron happened. Before the Enron story broke out, auditing firms in Botswana were allowed to carry out both the auditing and accounting functions for the same company. This meant that when it came to expressing an opinion on the financial statements, the auditor would then express an opinion on the work that they have carried out. This is against auditor's rules which says that the auditor should be independent. Citizen accountants may not be familiar with the above arrangement because a few of them are practising accountants. Also, expatriates accountants may be used to strict codes of professional conduct that are

followed in their home countries. This is made possible by the existence of strong accounting professions in these countries.

According to accounting practitioners data, the lack of co-operation between academics and accounting practitioners is a significant problem that can affect accounting practice and the accounting profession in Botswana. This is a very significant factor, nine of the respondents believe the factor is very significant and another three rate the factor as extremely effective.

Cooperation between academics and accounting practitioners is important in order to built an effective accounting system. Academics need information from accountants about what is demanded by accounting practice so that they can tailor accounting programmes to meet what is demanded by accounting practice. Academics also need feedback from accountants on the performance of accounting graduates so that they can use the information to improve accounting education and training. The major product of such cooperation could be the development of a dynamic accounting programme that is geared to the environment of Botswana. Increased cooperation could also result in the establishment of internship programmes that would enable students to gain practical experience in accounting to supplement their college education. In addition, accounting practitioners might be persuaded to provide necessary resources for the faculty to carry out research for the improvement of accounting education and training and accounting practice in Botswana.

Accounting practitioners data suggest that the lack of accounting publication and research is one of the problems that hinder the enhancement of accounting education and training and the improvement of accounting practice and the accounting profession in

Botswana. As discussed in chapter one and two, existing accounting research is mostly about developed countries problems. This research is considered too sophisticated and complicated to be of much use to developing countries with simple economies such as Botswana. Most developing countries need research that is practical and can be useful in solving practical everyday problems. Complex and sophisticated research is not useful to developing countries with just simple economies, small stock markets and very few professional accountants. The lack of accounting publication and research means that there is lack of research that is useful to developing countries and can make a difference to the accounting system. Research materials from scholars in developing countries hardly feature in leading accounting journals, partly because of stiff competition for publication. Research from developing countries scholars, which is aimed at developing countries problems, may be considered too practical and simplistic to follow the strict methodological approaches required for publication in leading journals. With no well-established local or regional accounting journals or any local accounting publications, it is very difficult to know what has been or what needs to be done to improve accounting education and training or accounting practice and practice.

The data suggest that accounting practitioners believe that inadequate library resources, low usage of accounting information in making business and economic decisions are some of the important factors for the enhancement of accounting practice and the accounting profession. As already explained above, the low usage of accounting information especially by small business owners could be due to the lack of understanding of the role of accounting for business decision making. Also, because of

poor record keeping, accounting information produced on the basis of such record lacks credibility.

Inadequate library resources means that the library is unable to offer services that one would normally expect to get from a library. Inadequate library services especially the lack of relevant accounting material could affect the development of accounting. Relevant research is needed to keep accounting education up to date with what takes place in accounting practice. The lack of library resources such as computers, relevant accounting books and journals are some of the factors that hinder the development of accounting education and training. Also, a lot of the accounting material and textbooks found in libraries in Botswana are about accounting in developed countries; very little material about Botswana is available.

According to accounting practitioners data, the lack of local accounting standards is thought to a problem that could affect accounting practice and the accounting profession in Botswana. Both expatriates accountants and citizen accountants believe that this is an important factor for the improvement of accounting practice.

Botswana has adopted the International Accounting Standards (IAS) for reporting purposes and as discussed in chapter two, these standards are most suitable for big businesses and are meant to satisfy private investors information users. They are not the best for accounting reporting for small business operation whose main problems include lack of record keeping. Also, in Botswana, mining and agriculture play an important role in the economy; there are no accounting standards that are specifically designed for these type of activities under the IASC standards.

Accounting practitioners' data show that the lack of specified objectives of accounting is not an important factor. The mean score for this factor is less than the average score of three points, which suggest that the factor is not thought to be very significant for the improvement of accounting practice. The data suggest that expatriates accounting believe that this factor is significant for the improvement of accounting education and training and accounting practice, citizen accountants on the other hand regard this as the least significant factor.

It is thought that setting accounting objectives which detail what accounting is for and what needs to be done to meet these objectives may help to improve accounting education and training and accounting practice. Setting objectives This is because when objectives are set, those tasked with implementing the objectives have a direction as how to proceed. Citizen accountants data suggest that they do not consider this factor to be a priority for the time being. The difference in emphasis expressed by the two groups would make it more difficult for policy makers to implement a policy on this issue because citizen accountants might decide not to cooperate because they do not believe that it is an important factor for the enhancement of accounting practice and the accounting profession.

Accounting practitioners data suggest that the low status of the accounting profession is not thought to be a very important factor for the enhancement of accounting practice in Botswana. The score distribution for this factor shows that most accounting practitioners rate this strategy to be worth one point which represent not significant. The data show however, that citizen accountants believe that this is a very significant factor for the enhancement of accounting practice and the accounting profession; expatriates

accountants on the other hand believe that this factor is not significant for the enhancement of accounting practice.

A strong accounting profession is important and plays a leading role in the promotion of accounting in the country and outside. One of the ways in which the status of the accounting profession can be enhanced is by educating the public about the role and benefits of accounting information for decision-making. The accounting profession can play a leading role in organising seminars for educating the public about the role and benefits of accounting information for decision making, in providing relevant continuing education seminars for practising accountants, advocating for the development of relevant accounting and auditing standards and providing a means through which professional ethics could be enforced. Citizen accountants perhaps believe that the accounting profession has a low status in the eyes of locals because they do not understand its role and function in society. Expatriates do not believe that the accounting profession is of low status probably because they use the same standards as used back home.

According to accounting practitioners data, the lack of relevance of the present accounting practices to the local environment is not perceived to be very significant for the enhancement of accounting practice. The modal score is four points which represent very significant, but a large number of respondents rate the factor one or two points which represent not significant or less significant respectively, which brings down the average score to below three points. The results suggest that accounting practitioners do not believe that accounting practice play any significant role in the improvement of accounting practice and accounting education and training in Botswana. These findings

seems to contradict research findings by Briston (1978), Hove (1986), Novin and Baker (1990) and Wallace (1990), (1995) who stated that western accounting systems and practices adopted by most developing countries are not suitable for the accounting environment of these countries. Perhaps one of the reasons for the differences between this research findings and previous research is that due to the passage of time, accounting practices in developing countries may have changed. Ndzingo (1997) noted that it is possible that some developing countries accounting environment might have changed bringing them much closer to those found in developed countries. The difference between these results and those of previous researchers could therefore be due to the change in the environment of developing countries.

The accounting practitioners data suggest that the irrelevance of the IAS to the local environment is not thought to be a significant factor for the enhancement of accounting practise and the accounting profession in Botswana. The data suggest that both expatriates and citizen accountants believe that this is not a significant factor.

The reason why accounting practitioners feel this way about this factor is probably because they believe that the use of IAS for reporting purposes produces financial information that is reliable. The use of IAS for reporting purposes is relevant for big business and provides accounting information that is useful for private investors. This could also be one of the reasons why accounting practitioners in Botswana do not see any problem with the use of IAS. However, the IASC does not have any specific accounting standards for mining or agriculture, the two are very important economic activities in Botswana. Also, the IASC standards do not offer much guidance for financial reporting for small business operations.

4.3.1.1 Other Factors

This section analysis data for accounting practitioners relating to other factors that are thought to be important in Botswana for the enhancement of accounting. According to accounting practitioners data, poor record keeping is a very significant factor that could slow down the progress of accounting. Compared to all the other factors, accounting practitioners believe that this is the most important factor that affects accounting in Botswana.

The lack of record keeping could be due mainly to the lack of lower level skilled accounting personnel. Accounting training in Botswana mainly concentrate on the training of full professional accountants; lower level training which leads to the production of technician is not emphasised. The accounting profession in Botswana also does not give technicians the recognition they deserve as evidenced by the huge salary gap between them and full professional accountants. Although the university of Botswana also produces accounting graduates who are classified as technicians by the accounting profession, they lack the practical experience and are not adequately skilled to handle all the accounting related jobs.

As this research has discovered, it is not only the public that is not aware of the importance of accounting in making business decisions, but government officials and businessmen in particular are not aware of the role accounting plays in business decision making. The lack of good record keeping means that accounting information prepared by businesses may not always be relied upon by investors and other accounting information users in decision-making.

The lack of record keeping in Botswana could also be due the deficiency in the accounting education system. Accounting education and training should be designed to meet what is demanded by accounting practice. As discussed in chapter two, accounting education programmes in many developing countries including Botswana were adopted wholesale from developed countries. Not much thought was given to the fact that developing countries may have their own problems which should be taken into account when designing accounting education and training programmes. Poor record keeping is not a problem in developed countries because of the robust system of accounting; as such there is no need to put more emphasis on this topic. Also, accounting students in developed countries have the opportunity to work in companies where record keeping is not a problem. Even if there is no emphasis on record keeping in the accounting education and training programme, this is not a major deficiency, as accounting graduates will not encounter this problem at the work place.

Some researchers have suggested the introduction of tier accounting education systems for developing countries. Under this system, each layer of accountants is recognised (Tipgos (1987), Rowlands (1995)). A system such as the one prevailing in Botswana where only the professional accountant is recognised lead to a shortage of skilled personnel at the lower level, this is where the bulk of the accounting work is done.

Accounting practitioners feel that business enterprises in Botswana are not sophisticated enough. As discussed in previous paragraphs in this section, majority of business enterprises in Botswana are small to medium enterprises. These businesses are owned by few individuals, they lack the resources for expansion and very few of them can afford the services of qualified accounting personnel. Growth for such businesses is

very limited and often they do not stay survive. These enterprises are however, important because of the contribution they make in the form of job creation and tax paid to the Inland Revenue.

The absence of an effective stock market is considered a problem for accounting development in Botswana. As discussed in section 1.7, the Botswana Stock Exchange is a small stock exchange with a small number of listed companies. Dual listing is allowed and this means that companies that believe they cannot raise enough capital on the local exchange are free to raise more capital from the Johannesburg Stock Exchange.

The data suggest that the predominance of public sector enterprises is a significant factor that should be addressed. Public sector enterprises are organisation where the government is main contributor of the funds that are needed to run the organisation. Since the main aim of these organisations is not profit making but to provide services and goods needed by the people, an accounting system such as the one adopted from developed countries whose emphasis is on profit making, may not be the best system for these organisations.

The current accounting curriculum contains only a single course on public sector accounting and this is optional. This is not enough given the importance of public sector organisations in Botswana and also the huge funds allocated by the government to them. A better accounting system would not only save government money, but it could help them run efficiently and therefore improve the quality of service that they offer to the people.

4.3.2 Analysis of Accounting Educators Data

The accounting educators data for professional related strategies is presented in tables 4.3 (d) to (e). The findings suggest that eight of the accounting practice strategies are significant for the enhancement of accounting practice and the accounting profession and four are not thought to be significant. The data suggest that only two factors stand out as the most significant and that the remaining six could be described as just about average for the enhancement of accounting practice. For the less significant factors, the data suggest that only one of them stand out as the least significant.

According to accounting educators data, the most important problem that hinder the enhancement of accounting education and training and accounting practice is the lack of accounting publication and research. The data show that the respondents rate this factor at four or five points which represent very significant or extremely significant.

This factor is very important to accounting educators because besides teaching, research is an important part of teaching. For accounting educators research is not only about making a contribution to knowledge, it is also one of the requirement that one needs to satisfy when seeking promotion. Relevant research is important so that one is kept up to-date with what is going on in the field of accounting. The research is important for updating and upgrading accounting programmes to reflect what happens in accounting practice. The lack of relevant research which is appropriate for the needs of the country could lead to the design of accounting programmes that are not always relevant to the accounting environment and needs of the country. As explained in the previous section, developing countries need accounting research which can be translated into practice to help solve some of its accounting problems such as the lack of record

keeping and preparation of accounting reports. As discussed in section 4.2, sophisticated and complex which is published in some of the leading accounting journals is not useful for developing countries with simple economies such as Botswana.

The data suggest that accounting educators believe that the lack of co-operation between academics and practitioners is a significant factor that affects accounting education and training and accounting practice in Botswana. The majority scores for this factor are three and four points which represent significant and very significant. The data suggest that there is not much difference in the way professional and academic educators view this strategy.

As discussed in the previous section closer co-operation between academics and accountants could lead to the improvement of accounting education and training. Through such co-operation, accountants may pass on relevant information about accounting practice which could be used to improve accounting education and training. Accountants may also be encouraged to provide some funds needed for research into the improvement of accounting education and accounting practice.

Accounting educators believe that inadequate understanding of the role of accounting by the public and low usage of accounting information in making business and economic decisions, are important factors that hinder the improvement of accounting education and training and accounting practice in Botswana. As already explained earlier in this chapter, majority of business operation are small business enterprises which are not sophisticated and cannot afford the services of professional accountants. Some of these may not be aware of the importance of accounting information for business purposes because they do not know the benefits of accounting. There are no training

facilities or places where small business who want help on how to run their businesses efficiently can be given advice on how to do this.

According to accounting practitioners data, inadequate library resources is a significant problem that hinder the improvement of accounting education and training in Botswana. However, the result suggests that university accounting educators do not consider this to be a major problem for them, but professional accounting educators think it is to them. As already discussed in the previous section, research material and accounting publications that are relevant to the accounting environment such as the one of Botswana, are still lacking. Most accounting textbooks that are found in libraries are foreign authored, these lack the emphasis on accounting issues that are important to Botswana.

The data suggest that accounting educators believe that the lack of specified objectives of accounting is a problem that hinders the enhancement of accounting education and training and accounting practice. The score distribution shows that the most popular score is three points which represent significant. The data also show that a significant number of respondents believe the factor is worth one or two points representing not significant or less significant. The factor is most popular with academic educators while professional educators rate it much less. This could be because professional accounting training has specific objectives than that of accounting education. The latter has much wider objectives which include among others; to prepare students for professional work, to give students a broader background on accounting or to prepare students for further accounting education.

The data suggest that accounting educators believe that the lack of relevance of accounting practices to the local environment is a significant problem that stands in the way of efforts to improve accounting practice in Botswana. The data show that six accounting educators believe that the factor is worth one or two points in terms of significance, another six believe that the factor is worth four or five points. Only one person rated the factor at three points which represent significant. The data show that professional accounting educators believe that this is the most significant factor while academic educators rate the factor insignificant for the enhancement of accounting practice in Botswana. However, with different views from accounting educators it can be difficult to implement strategies that are meant to address these problems.

Accounting educators' data suggest that the lack of local accounting standards, the irrelevance of the IAS to the local environment and the lack of professional ethics are not important factors that could hinder the enhancement of accounting practice in Botswana. The modal score for all these factors is one point representing significant. This suggest that respondents do not believe that these are important factors for accounting practice and the accounting profession.

As in the previous section, accounting educators believe that the use of international accounting standards in Botswana does not raise any accounting problem. The findings suggest that the respondents believe that these standards are appropriate for reporting purpose in Botswana. This means that resources that would otherwise have been used to develop new standards can be used to for other pressing issues such as the training of accounting staff.

The data suggest that accounting educators believe that the status of the accounting profession is not an important factor that can affect accounting practice in Botswana. This is because accounting is a very prestigious profession which is ranked among the likes of law and law.

4.3.2.1 Other Factors

The data suggest that accounting educators in Botswana believe that unsophisticated business enterprises is an important for the enhancement of accounting practice in Botswana. As explained earlier in the previous section, majority of businesses are small-scale enterprises owned by family members or few individuals. The lack of funds limits their capability to expand and also they have no access to professional accounting expertise because of the same reasons.

According to accounting educators data, poor record keeping is a significant problem in Botswana. Accounting reports and other accounting information, which is produced on the basis of such record may be unreliable; investors may not want to invest their money with such companies.

The predominance of public sector enterprises in Botswana is considered a factor that can influence accounting practice in Botswana. The current accounting education and training programmes are biased towards private sector investors and big business; not much in the curriculum for public sector organisation. Although these organisations can also utilise the same accounting standards as private sector organisations, the information that is produced may not be suitable given that these are organisations whose sole purpose is to provide services and goods to the public and not to make profit. Not much

else is available such as research which has looked at the operation of these organisations.

4.3.3 Analysis of Accounting Student Data

The students data is presented in table 4.3 (i). The data shows that students believe that eleven of the twelve factors can be effective for the enhancement of accounting practice and the accounting profession in Botswana. Seven of the professional factors have an average score of at least 3.5, which suggest that these factors are thought to be very significant for accounting practice and the accounting profession. Only one of the twelve factors has a mean score below three points which suggest that the students do not believe that this is a significant factor for the improvement of accounting practice or the accounting profession in Botswana.

According to accounting students data, the most significant factors are the lack of understanding of the role of accounting by government officials, inadequate library resources, lack of accounting publication and research and inadequate understanding of the role of accounting by the public. The library is a very important factor in the student's live. The progress of the student is depended upon the availability of a good library for the study and also for the use of books and other reference material that is found in the library. From the researcher's experience as an accounting lecturer and also a graduate of the University of Botswana, the shortage of accounting books is a common problem; sometimes only one book would be available in the library to be used by a class of thirty or more students. This is due partly to the limited resources; not much money available to

buy all the books needed. It is also partly due to the lack of locally authored or published accounting textbooks; many accounting textbooks are imported from outside the country. These are expensive especially when they are quoted in Dollars or British Pounds. The lack of library resources also means that the library cannot provide all the services that one would expect from a library. Modern libraries are able to offer services such as access to the Internet and electronic mail. The Internet especially is important because one can get up-to-date information that may not yet be available in print or in the library.

Other equally significant factors are the low usage of accounting information in making business and economic decision and the lack of local accounting standards. The most popular score for these factors is four and five points with an equal number of lower scores for the factors. The reasons why these factors are thought to be effective have already been given in the previous sections.

The lack of relevance of accounting practices to the local accounting environment, irrelevance of the IAS to the local environment, lack of specified objectives of accounting and lack of professional ethics are some of the professional problems that affects accounting practice in Botswana. The data suggest that the only less significant factor is the low status of the accounting profession. The students do not believe that the accounting profession is of low status. This is good for accounting in Botswana because it means that if accounting is seen as a good profession, many students might take it as a profession in the future and this could lead to the growth of the accounting profession in Botswana.

4.3.3.1 Other Factors

The data relating to other factors is presented in table 4.3. Accounting student data suggest that poor record keeping is thought to be a significant factor for the enhancement of accounting practice and the accounting profession in Botswana. The highest score rating for this factor is four and five points which represent very significant to extremely significant respectively. Only one respondent out of the thirty-three rate this factor two points which represent insignificant. The mean score of 4.27 is the highest for all the factors for this group, which suggest that accounting students believe strongly that it is a problem that affects accounting in Botswana.

Poor record keeping is due to the shortage of accounting skilled personnel. As explained in section 4.2, this can be traced to the accounting education systems which lacks emphasis on lower level accounting training but instead put emphasis on the training of highly qualified professional accountants. Although the service of professional accountants is required, it is doubtful that it would be required in large numbers. This is because the bulk of accounting needs for the majority of business operations in Botswana is for record keeping and the preparation of financial reports.

According to accounting students data, unsophisticated business enterprise, the absence of effective stock market and the predominance of public sector accounting are all thought to be important factors. Strong and effective stock market are backed by the presence of a strong accounting profession to regulate the stock market, a large number of accountants and a predominance of private sector investors. The absence of one or more of the above in Botswana renders the stock market less effective.

4.3.4 Comparison of Professional Factors for the Three Groups

This section examines results of accounting educators, accounting practitioners and accounting students to determine whether there are any similarities or differences in the way the three groups feel about the factors that are thought to be important for the enhancement of accounting practice. Any similarities or major differences in the way the groups feel about the factors indicate whether the strategies designed to address such problems would fail or not.

According to accounting practitioners and students data, inadequate understanding of the role of accounting by the public and by government officials are two of the most significant factors. Accounting educators results also show that these two factors are significant for the improvement of accounting practice. As explained in the previous paragraph, the fact that the three groups agree on the importance of this factor will make it easier to implement a policy that is designed to address problems.

The data suggest that expatriate accountants and accounting students believe that the lack of professional ethics is a major problem that affects accounting practice but accounting educators do not believe that this factor is very significant. One expects that accountants would normally know what is going on in accounting practice; their views on this factor therefore carries more weight than that of educators.

The results suggest that both accounting educators and practitioners view the lack of co-operation between academics and practitioners as an important factor for the enhancement of accounting practice. Closer cooperation between the two is essential for among others, the design of a relevant accounting curriculum that is geared to the

environment and needs of Botswana. Accounting students could also benefit from close cooperation as this could lead to the establishment of internship programmes that would enable students to gain practical experience in accounting.

The lack of accounting publication and research is also thought to be important for accounting education and training and for accounting practice by all the three groups. Accounting educators and practitioners may need to work together for the purpose of producing relevant research that can be used to improve accounting education and training and accounting practice in Botswana. Accountants can play a role in the production of research by initiating, encouraging and sponsoring accounting research relevant to Botswana's needs.

Accounting educators and practitioners agree that the irrelevance of the IAS to the local environment is not an important factor that can hinder the enhancement of accounting practice and the accounting profession in Botswana. This means that the use of IASC standards is seen as the best option for financial reporting.

All the three groups believe that poor record is a problem that affects the standards of accounting in Botswana. Not much attention is given to the training of lower level accounting skilled personal that are needed for among other things, record keeping and the preparing of financial reports. Cooperation between accounting educators, students and accountants is important for the design of a relevant accounting education and training programme.

4.3.5 Comparison of the Research Findings with Other Research Studies

This section compares the findings of this research with the research findings of similar research carried out in other developing countries to find whether there are any similarities or differences in the findings. This information is useful especially when it comes to making some policy recommendations to know what has not worked and why it has not worked.

As discussed in chapter two, Novin and Baker (1990) for their research produced a list of factors that were thought to be common accounting practice problems in developing countries. These factors were:

- a) Lack or low status of the profession.
- b) Inadequate public understanding of the role of accounting
- c) Lack of complete relevance of present accounting practices to the local environment.
- d) Lack or low status of the present accounting standards.
- e) Lack or low usage of accounting information in making business and economic decisions.
- f) Lack or low status of present co-operation between academic and practitioners
- g) Lack or low status of present professional accounting societies
- h) Poorly specified objectives of accounting
- i) Lack or low status of present professional ethics.
- j) Lack or low status of present accounting publication.
- k) Lack or low status of present professional examinations and certifications.
- l) Lack or inadequate use of computers in teaching.

Novin and Baker also prepared a list of factors thought to be common problem related to accounting practice in developing countries. They described the factors as economic and culture related factors. These factors are:

- a) Political restrictions.
- b) Low level of general education in the country.
- c) Low level of economic and business development
- d) Lack of funds for accounting development.
- e) Religion and culture influence
- f) Undeveloped capital and financial markets
- g) Unsophisticated users of accounting information
- h) Unsophisticated business enterprises.
- i) Predominance of public sector enterprises.

The Novin and Baker research findings are not very far from this research findings which suggest that developing countries have similar accounting education and training problems. This also suggest that accounting problems in developing countries have not changed over the years since Novin and Baker research and this is despite the changes that have taken place in accounting as a result of the advance in information system.

This research found that the inadequate public understanding of the role of accounting, lack of accounting standards, and the low usage of accounting information in making business and economic decisions, are all important factors that hinder accounting practice development in Botswana. This research found that the low status of the accounting profession and the lack of relevance of present accounting practices to the local environment are not thought to be significant factors that could hinder the

enhancement of accounting practice in Botswana. However, Novin and Baker research found that the above factors were significant for accounting practice and the accounting profession in developing countries. The difference in the research findings could mainly be due to the passage of time; this means that factors which were thought to be important then are no longer as important now. This research also found that unsophisticated business enterprises and the predominance of public enterprises are significant problems in Botswana. It is the existence of predominantly unsophisticated business enterprises and public sector enterprises in developing countries that has prompted researchers to question the effectiveness of existing accounting systems and practices in developing countries. They have argued that such systems and practices may not be very effective since they were designed mainly for private sector enterprises and investors. This research discovered that the existence of predominantly public sector enterprises and/or unsophisticated enterprises in Botswana is a problem for accounting practice and the accounting profession..

A similar research was carried out by Akathaporn et al (1993) in Thailand who wanted to find out which of the accounting practice related problems suggested by earlier researchers were common in Thailand. The findings revealed that the following factors were significant problems in Thailand:

Accounting practice problems

- a) Inadequate public understanding of the role of accounting
- b) Lack of active professional accounting societies
- c) Low status of professional ethics
- d) Low status of present accounting publications

- e) Low image of accounting profession.

Other factors

- a) Low level of government support
- b) Social and cultural influence

Although Akathaporn et al research was carried out in another country with a different environment and at a different time period, the findings from their research are almost identical to the findings of this research. The major findings from Akathaporn et al research were that the public lack understanding of the role of accounting and its benefits, there was a lack of active professional accounting societies, a low status of professional ethics and low status of the accounting publication. The findings of this research does not differ that much from those by Akathaporn et al. The research findings suggest that in Botswana poor record keeping is thought to be a very important problem of accounting; this was not the with Thailand. The lack of good record keeping is due to the shortage of skilled accounting personnel. The following are some of the possible reasons why record keeping was not a problem in Thailand. These are:

- a) The questionnaire designed by Akathaporn et al did not have record keeping as one of the possible factors that could be hindering the enhancement of accounting practice. One of the drawbacks of questionnaires is that the respondents may just restrict themselves to the choices given.
- b) That record keeping in Thailand is not a problem.

Researchers have put forward arguments for a different accounting system for developing countries stating that developing countries accounting environment and needs are different from those of developed countries. As discussed in chapter two, Samuels and Oliga (1982) stated that :

‘It can be argued that in a developing country, different information from that required in a developed country should be disclosed. The problems are different; what are considered to be important issues differ. International accounting standards are based on the needs of users in developed countries; therefore, they are not particularly relevant to the needs of Egypt and other less developed countries (p82).

Others such as Briston (1978), Hove (1986), Wallace (1990), (1995) have put forward similar arguments. They have argued that accounting systems and practices imported from developed countries are not appropriate for developing countries and as such developing countries should be encouraged to develop their own systems which will cater for their own needs. The findings of this research do not support the views of these researchers. This is due to the following reasons: First, a lot of the research in this area was carried out many years ago; many changes have taken place in accounting which might have affected accounting practice in developing countries. Some of these include the development of stock markets, development of accounting professions, globalisation and information technology development, to name just a few. There has been a shift of emphasis from a public sector based to private sector based economies; accounting practices which were said to be inappropriate for public sector based economies a decade ago, are now thought to be relevant. Second, the Novin and Baker research findings were based on information collected from individuals in the United States, who were thought to have familiarity with the accounting profession in developing countries. The knowledge that these individuals may have had about accounting in developing countries

was based on what they have read, heard or it was based on theory; accounting education and training in developing countries may have been different from the answers they supplied. And finally, developing countries are not a homogeneous entity; they have different needs because of the differences in culture, politics, social, economic and environmental factors prevailing in these countries.

4.4 Conclusion

This chapter analysed data relating to factors that are thought to hinder the enhancement of accounting education and training, accounting practice and the accounting profession in Botswana. Through a survey of accounting educators, accounting practitioners and accounting students, the research aim was to determine which of these factors are significant and therefore, can be adopted for the enhancement of accounting education and training, accounting practice and the accounting profession in Botswana. The factors were grouped under two categories: those related to accounting education and training and the second group are factors related to accounting practice and the accounting profession. Other factors, which did not fall into any of the two groups, were grouped as other factors.

The findings showed that respondents believe that the most important educational factor that hinder the development of accounting education and training in Botswana is the shortage of qualified accounting instructors. This research has revealed that there is over dependency on expatriates instructors at both the university and at the Botswana Accountancy College. It is not right for a country to rely so heavily on expatriates skills because these people do not stay forever in the country; it is also more expensive to hire

expatriates than it is locals. Also, expatriates accounting skills may not be relevant to the country's needs, and, given the lack of knowledge of the accounting environment, the contribution they can make to the development of a relevant accounting education programme and to relevant accounting research may not be that significant.

The findings suggest that respondents believe that low salaries for instructors, is a significant factor in accounting education and training in Botswana. The government is the main financer of accounting education and training including salary payment. Those employed by the private sector get higher salaries, the government cannot compete with the private sector when it comes to salary payment. Qualified instructors are sometimes forced to look for better paying jobs in the industry or to do part-time jobs in order to supplement the low wages. This is not good for the development of accounting education and training because these extra activities take away accounting educators from their teaching jobs, leaving them with little time to do other education related activities such research. Low salaries is not the only reason for the lack of qualified accounting instructors; others such as bad working conditions, the lack of teaching facilities, large class sizes and the lack of resources for research, are other important factors that makes teaching an unattractive profession. The lack of research material and limited outlets for publishing research work, inadequate library resources and long working, are other factors that can make it very difficult for qualified instructors to stay in the profession.

According to the findings, the shortage of accounting schools is considered an important factor for accounting education and training development in Botswana. The shortage of professional accounting schools means that only a limited number of students are admitted for training at a time. One of the main reasons for the shortage of

professional schools is limited resources and the lack of qualified instructors. The shortage of accounting schools means is stiff competition for places into these schools. The limited number of schools means that the number of graduates from the existing schools is far too low to meet the accounting skills demanded by the market. Those who need accounting skilled personnel may be forced to hire expatriates to fill the gap and as mentioned earlier, the accounting skills that the foreign trained people bring with them may not be appropriate for the accounting environment of Botswana.

The research revealed that the irrelevance of the accounting curriculum to the local environment, outdated and irrelevant accounting textbooks and the lack of local accounting textbooks and cases are not major issues that can affect accounting education and training development in Botswana. However, some researchers have identified some of these factors as major problems that hinder the improvement of accounting education and training in developing countries. Novin and Baker (1990) found that the irrelevant curriculum was the second most significant educational factor and Akathaporn et al (1993) also concluded that it was one of the major reasons for the slow progress in accounting development in Thailand. However, as stated in chapter two, developing countries are not homogenous, accounting problems will differ depending on the politics, economy, culture and environment of a particular country. Cultural differences due to religious influence or believe could influence accounting practice.

An examination of professional factors revealed that the inadequate understanding of the role of accounting by the public and by government officials, lack of professional ethics and the lack of co-operation between academics and practitioners are major factors that are hindering the development of accounting practice and the accounting profession

in Botswana. The lack of understanding of the role of accounting by the public and by government officials could be due to some deficiencies in the accounting education and training which lacks emphasis on the role and benefits of accounting information.

Other important professional factors are the lack of accounting publication and research material, the lack of co-operation between academics and practitioners, inadequate understanding of the role of accounting by the public and the low usage of accounting information in making business and economic decisions. The lack of accounting publication and research, especially research that is relevant for the needs of the country, is an important factor that hinders the enhancement of accounting education and training and accounting practice in Botswana. Developing countries such as Botswana need practical research that is useful in solving some everyday problems such as poor record keeping, preparation of reports and some bookkeeping problems. Sophisticated and complex research is not useful for developing countries such as Botswana, with simple economies, low number of professional accountants and unsophisticated businesses coupled with a predominance of public sector enterprises. Such research is not useful even for the design of relevant accounting education and training programmes that could lead to the development of an effective accounting system.

Botswana has a large number of small to medium scale businesses. Relevant research, which is aimed at providing information on how to run these businesses efficiently, is more important than the current research which is too complex and sophisticated to be of any use to a simple economy such as Botswana. Research on issues like the type of accounting information system that should be produced to provide

relevant information to a village co-operative or a small businessmen as opposed to a multinational corporation are never addressed in leading accounting journals.

The findings showed that the lack of local accounting standards, the lack of relevance of the present accounting practices to the local environment and the irrelevance of the International Accounting Standards to the local environment are not thought to be major problems that hinder the enhancement of accounting practice and the accounting profession in Botswana. Earlier research findings had suggested that accounting practices in developing countries are not appropriate for these countries needs. Hove (1986) stated that those concerned with accounting practice must not assume that what might be good accounting for the developed countries will automatically be relevant and good for developing countries and the process of development.

The research findings also revealed that the use of the IAS for financial reporting in Botswana does not cause any accounting practice problem and that such standards are relevant to the accounting environment of Botswana. However, critics of the use of such standards have pointed that they are appropriate for big business and for private investors. They have also pointed that some the IASC standards do not cover reporting issues relating to business activities such as agriculture and mining, which are important in developing countries including Botswana.

Ndzingo (1997) suggested that accounting information needs of developing countries is changing as a result of the political and economic reform that is taking place in many developing countries and that it was now closer to that of developed countries. He further suggested that privatisation of state owned enterprises and the emergence of stock markets to promote private sector investments led to the shift from public sector

focus to private investor and shareholder as is the case in Anglo-Saxon countries. Chamisa (2000) also argued that the accounting information needs of developing countries where the private sector dominates the economy, a capital market exists and where the shareholder fair view presentation is paramount is not very different from that of developed countries.

Although the accounting information needs of developing countries have changed as suggested above, it is unlikely that it has caught up with that of developed countries given the huge differences in the economy, existence of efficient capital markets and size of private versus the public sector. Accounting information designed for the developed economies may still not satisfy the needs of developing countries because of the above factors.

This research has revealed other important problems in Botswana such as poor record keeping, predominance of public sector enterprises and unsophisticated business enterprises. The lack of proper record keeping is mainly due to the lack of skilled accounting personnel. The existing accounting education and training lacks some emphasis on the training of lower level accounting skills but instead places more emphasis on the training and production of professional accountants. It is doubtful that people with such skills are needed in large numbers given the size of the economy and the fact that a large number of business operations in Botswana are in the category of small to medium scale enterprises. The accounting requirements for such business operations are for record keeping and for the preparations of financial reports. Professional accountants may be needed in small numbers for managerial or supervisory positions only.

This chapter showed that the use of International Accounting Standards for financial reporting is not thought to a problem in Botswana; this suggests that developing local accounting standards is not a priority in Botswana. However, research in other developing countries has indicated that the lack of local accounting standards and the lack of relevance of accounting practices to the local environment in particular, where important factors for the enhancement of accounting practice (Novin and Baker1990, Akathaporn et al 1993). Since these are not thought to be important problems in Botswana, those in charge of improving accounting practice in Botswana should instead divert resources that would otherwise be used for these to the training of more technicians who are desperately needed for among others the keeping of proper records.

Educational Factors

Table 4.2 (a)

Accountants Results (Educational Factors)

	EI	SI	S	VS	EX	X*
1. Lack of sufficient qualified instructors	0	3	1	11	5	3.90
2. Shortage of professional accounting schools	2	3	4	6	5	3.45
3. Inadequate use of computers in accounting teaching.	2	5	3	5	5	3.30
4. Inadequate salaries of accounting Instructors	4	1	4	8	3	3.25
5. Irrelevant accounting curriculum	4	2	6	6	2	3.00
6. Lack of local accounting textbooks and cases.	5	1	6	6	2	2.95
7. Irrelevant accounting textbooks	5	6	4	3	2	2.55

Table 4.2 (b)

Expatriates accountants

	EI	SI	S	VS	EX	X*
1. Lack of sufficient qualified accounting instructors.	0	1	0	7	0	3.75
2. Shortage of professional accounting schools.	0	2	2	1	3	3.63
3. Inadequate use of computers in accounting teaching.	1	1	2	2	2	3.38
4. Irrelevant accounting curriculum.	1	0	4	2	1	3.25
5. Inadequate salaries of accounting						

instructors.	2	0	2	4	0	3.00
6. Lack of local accounting textbooks and cases.	2	1	4	0	1	2.63
7. Irrelevant and outdated textbooks.	2	3	1	1	1	2.50

Table 4.2 (c)

Citizen Accountants

	EI	SI	S	VS	EX	X*
1. Lack of sufficient qualified accounting instructors.	0	2	1	4	5	4.00
2. Inadequate salaries of accounting instructors.	2	1	2	4	3	3.41
3. Shortage of professional accounting schools.	2	1	2	5	2	3.33
4. Inadequate use of computers in accounting teaching.	1	4	1	3	3	3.25
5. Lack of local accounting textbooks and cases.	3	0	2	6	1	3.17
6. Irrelevant accounting curriculum.	3	2	2	4	1	2.83
7. Irrelevant and outdated textbooks.	3	3	3	2	1	2.58

Table 4.2 (d)

Accounting Educators Results

	EI	SI	S	VS	EX	X*
1. Inadequate salaries of accounting instructors.	0	2	2	3	6	4.00
2. Lack of sufficient qualified instructors	0	3	1	5	4	3.77
3. Inadequate use of computers in						

accounting teaching.	2	1	1	6	3	3.54
4. Shortage of professional accounting schools.	2	1	2	5	3	3.46
5. Lack of local accounting textbooks and cases.	4	1	1	3	4	3.15
6. Irrelevant accounting curriculum	3	5	3	0	2	2.46
7. Irrelevant and outdated textbooks	6	1	3	3	0	2.23

Table 4.2 (e)

Professional Educators

	EI	SI	S	VS	EX	X*
1. Inadequate salaries of accounting instructors.	0	2	1	0	3	3.67
2. Lack of sufficient qualified instructors.	0	2	1	1	2	3.50
3. Shortage of professional accounting schools.	1	1	0	2	2	3.50
4. Inadequate use of computers in accounting teaching.	1	1	1	1	2	3.33
5. Lack of local accounting textbooks and cases.	2	1	0	1	2	3.00
6. Irrelevant accounting curriculum.	3	2	1	0	0	1.67
7. Irrelevant and outdated textbooks.	4	1	1	0	0	1.50

Academic Educators

Table 4.2. (f)

	EI	SI	S	VS	EX	X*
1. Inadequate salaries of accounting instructors.	0	0	1	3	3	4.29

2. Lack of sufficient qualified instructors.	0	3	2	0	2	4.00
3. Inadequate use of computers in accounting teaching.	1	0	0	5	1	3.71
4. Shortage of professional accounting schools.	1	0	2	3	1	3.43
5. Lack of local accounting textbooks and cases.	2	0	1	2	2	3.29
6. Irrelevant accounting curriculum.	0	3	2	0	2	3.14
7. Irrelevant and outdated accounting textbooks.	4	1	1	0	1	2.00

Table 4.2 (g)

Accounting Students

	EI	SI	S	VS	EX	X*
1. Inadequate use of computers in accounting teaching.	0	4	4	8	17	4.15
2. Lack of sufficient qualified instructors.	2	2	2	17	10	3.93
3. Shortage of professional accounting schools.	4	5	4	11	9	3.48
4. Lack of local accounting textbooks and cases	2	7	8	8	8	3.39
5. Irrelevant accounting curriculum.	2	7	7	14	3	3.27
6. Inadequate salaries of accounting instructors.	6	5	9	6	7	3.09
7. Irrelevant and outdated textbooks.	7	4	7	12	3	3.00

Table 4.2 (h)**University students**

	EI	SI	S	VS	EX	X*
1. Inadequate use of computers in accounting teaching.	0	1	2	3	12	4.44
2. Lack of sufficient qualified instructors.	1	1	1	8	7	4.06
3. Shortage of professional accounting schools.	2	3	2	4	7	3.61
4. Irrelevant accounting curriculum.	1	2	4	8	3	3.56
5. Lack of local accounting textbooks and cases.	1	4	3	5	5	3.50
6. Inadequate salaries of accounting instructors.	4	2	4	3	5	3.16
7. Irrelevant and outdated textbooks and cases	4	1	3	9	1	3.11

Table 4.2 (I)**Professional accounting students**

	EI	SI	S	VS	EX	X*
1. Lack of sufficient qualified instructors.	1	1	1	9	3	3.80
2. Inadequate use of computers in accounting teaching.	0	3	2	5	5	3.80
3. Shortage of professional accounting schools.	2	2	2	7	2	3.33
4. Lack of local accounting textbooks and cases.	1	3	5	3	3	3.27

5. Inadequate salaries of accounting instructors.	2	3	5	3	2	3.00
6. Irrelevant accounting curriculum.	1	5	3	6	0	2.93
7. Irrelevant and outdated textbooks.	3	3	4	3	2	2.87

Accounting Practice and Profession Factors

Table 4.3 (a)

Accounting practitioners

Professional factors

	EI	SI	S	VS	EX	X*
1. Inadequate understanding of the role of accounting by the public.	1	2	2	8	7	3.90
2. Inadequate understanding of the role accounting by government officials	2	0	3	9	6	3.85
3. Lack of professional ethics.	1	4	4	7	4	3.45
4.						
5. Lack of co-operation between academics and practitioners	2	3	3	9	3	3.40
5. Lack of accounting publication and research	2	3	4	7	4	3.40
6. Inadequate library resources	3	3	4	6	4	3.25
7. Low usage of accounting information in making business and economic decisions.	3	4	1	10	2	3.20
8. Lack of local accounting standards	4	1	6	6	3	3.15
9. Lack of specified objectives of accounting.	1	9	3	5	2	2.90
10. Low status of the accounting profession.	5	4	4	3	4	2.85
11. Lack of relevance of the present						

accounting practices to the local environment.	4	5	3	6	2	2.85
12. Irrelevance of the IAS to the local environment.	6	4	6	2	2	2.50

Table 4.3 (b)

Citizen accountants

	EI	SI	S	VS	EX	X*
1. Inadequate understanding of the of accounting by government officials	1	0	2	4	5	4.00
2. Inadequate understanding of the role of accounting by the public	0	1	2	4	5	4.08
3. Lack of accounting publication and research	1	3	3	3	2	3.17
4. Lack of co-operation between academics and practitioners	1	3	3	3	2	3.17
5. Low status of the accounting Profession	2	3	3	0	4	3.08
6. Lack of local accounting standards	3	0	4	3	2	3.08
7.						
8. Low usage of accounting information in making business and economic decisions	2	3	1	5	1	3.00
8. Lack of professional ethics	1	3	4	3	1	3.00
9. Inadequate library resources	2	2	4	2	2	3.00
10. Lack of relevance of the present accounting practices to the local environment	3	2	2	4	1	2.83
11. Irrelevance of the International Accounting Standards to the local Environment	3	1	5	2	1	2.75

12. Lack of specified objectives of accounting	0	8	2	2	0	2.50
--	---	---	---	---	---	------

Table 4.3 (c)

Expatriates Accountants

	EI	SI	S	VS	EX	X*
1. Lack of professional ethics	0	1	0	4	3	4.12
2.						
3. Lack of accounting publication and research	1	0	1	4	2	3.75
3. Lack of co-operation between academics practitioners	1	0	0	6	1	3.75
4. Inadequate understanding of the role of accounting by the public	1	1	0	4	2	3.63
5. Inadequate library resources	1	1	0	4	2	3.63
6. Inadequate understanding of the role of accounting by government officials	1	0	1	5	1	3.63
7. Low usage of accounting information in making business and economic decisions	1	1	0	5	1	3.50
8. Lack of specified objectives of accounting	1	1	1	3	2	3.50
9. Lack of local accounting standards	1	1	2	3	1	3.25
10. Lack of the relevance of the present accounting practices to the local environment	1	3	1	2	1	2.88
11. Low status of the accounting profession	3	1	1	3	0	2.50
12. Irrelevance of the International Accounting Standards to the local						

environment	3	3	1	0	1	2.13
-------------	---	---	---	---	---	------

Other factors

Table 4.3 (d)

Other factors

Accountants results

	EI	SI	S	VS	EX	X*
1. Poor record keeping.	1	1	1	8	9	4.15
2. Unsophisticated business enterprises	1	2	6	6	5	3.60
3. Low level of general education in the country.	2	3	3	9	3	3.40
4. Absence of effective stock market	3	8	5	3	1	3.30
5. Predominance of public sector enterprises.	3	2	7	6	2	3.10

Table 4.3 (e)

Accounting Educators Professional Factor

	EI	SI	S	VS	EX	X*
1. Lack of accounting publication and research material.	1	0	3	5	4	3.84
2. Lack of co-operation between academics and practitioners.	1	2	4	4	3	3.46
3. Inadequate understanding of the role of accounting by the public.	1	5	1	3	3	3.15
4. Low usage of accounting information in making business and economic						

decisions.	2	2	4	3	2	3.08
5. Inadequate library resources	2	3	3	2	3	3.08
6. Lack of specified objectives of accounting.	1	2	6	1	3	3.08
7. Inadequate understanding of the role of accounting by government officials.	2	3	2	4	2	3.08
8. Lack of relevance of the present accounting practices to the local environment.	3	3	1	3	3	3.00
9. Lack of local accounting standards.	5	1	3	2	2	2.62
10. Lack of professional ethics.	5	0	4	3	1	2.62
11. Irrelevance of the IAS to the local environment.	5	3	3	0	2	2.31
12. Low status of the accounting profession.	9	1	3	0	0	1.54

Table 4.3 (f)

University Educators Professional Factors

	EI	SI	S	VS	EX	X*
1. Lack of accounting publication and research	0	0	0	4	3	4.00
2. Lack of co-operation between academics and practitioners	0	1	2	3	1	3.57
3. Lack of specified objectives of accounting	1	0	3	1	2	3.43
4. Inadequate understanding of the role of accounting by the public	0	3	1	0	3	3.43
5. Low usage of accounting information in making business and economic decisions	1	1	3	1	1	3.00

6. Lack of professional ethics	2	0	2	2	1	3.00
7. Inadequate library resources	1	2	3	0	1	2.71
8. Lack of local accounting standards	2	1	2	1	1	2.71
9. Inadequate understanding of the role of accounting by government officials	1	3	1	1	1	2.71
10. Lack of the relevance of the present accounting practices to the local environment	2	2	1	0	2	2.71
11. Irrelevance of the International Accounting Standards to the local environment	3	2	1	0	1	2.14
12. Low status of the accounting profession	4	0	3	0	0	1.86

Table 4.3 (g)

Professional Educators professional Factors

	EI	SI	S	VS	EX	X*
1. Lack of relevance of the present accounting practices to the local environment	0	2	0	3	1	3.50
2. Inadequate library resources	1	1	0	2	2	3.50
3.						
4. Inadequate understanding of the role of accounting by government officials	1	0	1	3	1	3.50
4. Lack of co-operation between academics and practitioners	1	1	1	1	2	3.33
5. Low usage of accounting information in making business and economic decisions	1	1	1	2	1	3.17
6. Lack of accounting publication and research	1	0	3	1	1	3.17

7. Inadequate understanding of the role of accounting by the public	1	2	0	3	0	2.83
8. Lack of specified objectives of accounting	2	0	3	0	1	2.67
9. Lack of local accounting standards	3	0	1	1	1	2.50
10. Irrelevance of the International accounting standards to the local environment	2	1	2	0	1	2.50
11. Lack of professional ethics	3	0	2	1	0	2.17
12. Low status of the accounting profession	4	0	3	0	0	1.86

Other Factors (educators)

Table 4.3(h)

	EI	SI	S	VS	EX	X*
1. Low level of general education in country.	0	1	3	6	3	3.84
2. Unsophisticated business enterprises	0	3	1	7	2	3.62
3. Poor record keeping.	2	2	2	4	3	3.31
4. Absence of effective stock market.	2	2	5	2	2	3.00
5. Predominance of public sector enterprises.	3	2	2	4	2	3.00

Table 4.3 (I)

Accounting Students Professional Factors

	EI	SI	S	VS	EX	X*
1. Inadequate understanding of the role of accounting by government officials.	0	6	4	9	14	3.93
2. Inadequate library resources.	1	4	5	10	13	3.91
3.						

4. Lack of accounting publication and research.	1	5	3	14	10	3.81
5. Inadequate understanding of the role of accounting by the public.	2	4	1	18	8	3.79
6. Lack of co-operation between academics and practitioners.	0	5	7	12	9	3.76
7. Low usage of accounting information in making business and economic decisions.	3	4	3	16	7	3.61
7. Lack of local accounting standards.	1	5	11	9	7	3.48
8. Lack of the relevance of present accounting practices to the local environment.	2	3	11	13	4	3.42
9. Irrelevance of the IAS to the local environment.	2	5	13	7	6	3.30
10. Lack of specified objectives of accounting.	2	7	9	10	5	3.27
11. Lack of professional ethics.	3	8	6	12	4	3.18
12. Low status of the accounting profession.	6	9	7	8	3	2.79

Table 4.3 (j)

University Students Professional Factors

	EI	SI	S	VS	EX	X*
1. Inadequate understanding of the role of accounting by government officials	0	2	3	4	9	4.11
2. inadequate library resources	0	1	4	5	8	4.11
3. Lack of co-operation between academics and practitioners	0	1	4	6	7	4.06
4. Low usage of accounting information in making business and economic decisions	1	1	1	9	6	4.00

5. Inadequate understanding of the role of accounting by the public	0	3	0	11	4	3.89
6. Lack of accounting publication and research	0	3	2	8	5	3.83
7. Lack of local accounting standards	1	1	5	6	5	3.72
8. Lack of relevance of the present accounting practices to the local environment	1	2	3	9	3	3.61
9. Irrelevance of the International Accounting Standards to the local environment	0	3	7	4	4	3.50
10. Lack of professional ethics	1	4	5	8	0	3.11
11. Low status of the accounting profession	3	4	3	5	3	3.06
12. Lack of specified objectives of accounting	2	4	5	6	1	3.00

Table 4.3 (k)

Professional Students (Professional Factors)

	EI	SI	S	VS	EX	X*
1. Inadequate understanding of the role of accounting by government officials	0	3	2	5	5	3.80
2. Inadequate library resources	1	2	1	6	5	3.80
3. Lack of accounting publication and research	1	2	1	6	5	3.80
4. Inadequate understanding of the role of accounting by the public	2	1	1	7	4	3.67
5. Lack of specified objectives of accounting	0	3	4	4	4	3.60
6. Lack of co-operation between academics and practitioners	0	4	3	6	2	3.40

7. Lack of professional ethics	2	4	1	4	4	3.27
8. Lack of local accounting standards	0	4	5	4	2	3.27
9. Lack of relevance of the present accounting practices to the local environment	1	1	8	4	1	3.20
10. Low usage of accounting information in making business and economic decisions	2	3	2	7	1	3.13
11. Irrelevance of the International Accounting Standards to the local environment	2	2	6	3	2	3.07
12. Low status of the accounting profession	3	5	4	3	0	2.47

Other Factors (Students)

Table 4.3 (I)

	EI	SI	S	VS	EX	X*
1. Low level of general education in the country.	0	1	2	17	13	4.27
2. Unsophisticated business enterprises.	1	2	6	16	8	3.85
3. Poor record keeping	2	3	4	15	9	3.79
4. Absence of effective stock market.	1	4	10	9	9	3.63
5. Predominance of public sector enterprises	1	3	13	9	7	3.55

Chapter Five

Strategies for Enhancing Accounting Education, Training and Practise

5.1 Introduction

There are several strategies that can be used to improve accounting education and training, accounting practice and the accounting profession in developing countries as was discussed in chapter two. These strategies are likely to differ from country to country depending on the culture, economy, politics, social and accounting environment prevailing in each country. It is therefore important to make an analysis of the different strategies to find out which ones are appropriate for a country given the conditions prevailing in that country.

In this chapter, the data is analysed to determine which strategies can be effective in improving accounting education and training, accounting practice and the accounting profession in Botswana. The sample surveyed is that of accounting educators, accounting practitioners and accounting students. Respondents were asked to indicate on a scale ranging from 1 representing 'not effective', to 5 representing 'extremely effective', how they rate the given strategies in terms of their effectiveness to the improvement of accounting education and training, accounting practice and the accounting profession in Botswana.

The data for each group is presented in tables 5.2 (a) to 5.4 (f), a mean score for each strategy is also calculated. The closer to five the mean is, the more effective the respondents believe the strategy to be and vice versa. The strategies are grouped into two, those relating to the improvement of accounting education and training and those that relate to the improvement of accounting practice and the accounting profession. The results are presented as per group surveyed. The scale used to measure the effectiveness of the strategies is as follows:

1= Not Effective (NE)

2=Less Effective (LE)

3= Effective (E)

4= Very Effective (VE)

5=Extremely Effective (EE)

X= Mean

5.2. Accounting Practitioners Results

5.2.1 Accounting Education Strategies

Table 5.2 (a) to 5.2(c) present accounting practitioners results relating to accounting education and training strategies. The results show that accounting practitioners believe that six of the eight educational strategies can be effective for the enhancement of accounting education and training and that only two would be less effective. The score distribution for the six effective strategies are closer together, which suggest that respondents do not believe that there is a great difference in the effectiveness of this strategies to the enhancement of accounting education and training. The mean score for all the effective strategies is much higher than the average three points which suggest that respondents believe strongly that these strategies could be effective for the enhancement of accounting education and training. The score distribution for the less effective strategies show that a large number of respondents give the strategies low scores, which suggest, that they do not believe that the strategies can be effective for the enhancement of accounting education and training.

The data suggest that accounting practitioners believe that the most effective strategy for the enhancement of accounting education and training is to provide

practical training to university accounting students during their training. The score distribution shows the lowest score is three points, which means that none of the respondents believe that this factor is less effective; the modal score is five points, which represent extremely effective.

Practical training to accounting students can take different forms. The first of these would be to organise work placements for university students because they are the ones who lack the practical training. This placement can take place during their time at the university not when they have finished. Under this setting, students get the opportunity to see and also to learn what goes on in the real world of business. They also get the chance to apply what they have been taught in the classroom to real life problems and situations. In order to get the students engaged and motivated in this exercise, the students can be asked to produce a report at the end of their placement explaining how they think the work they have done fits in with the accounting theory they have learnt. The big problem that the university or college that want to implement this strategy would face is finding suitable companies that are willing to take the students for these trials. Given that accountants believe that this is an effective strategy for the improvement of accounting education, they are more likely to give the students the necessary support and guidance that they will need.

The second form of practical training that can be offered to improve accounting education and training is by inviting accountants to give lectures on what goes on in the accounting practice and the work place, to also explain to them how accounting theory fits in with accounting practice. The main advantage with this approach to practical training is that many students can benefit from the exercise unlike the method discussed in the previous paragraph where some students may not get a place to do their practical training.

The third method that can be used to provide the practical training is by introducing practical training into the curriculum. Bringing some of the practical aspects of accounting into teaching and also by arranging day trips to companies for a group of students so that they can observe what happens in accounting practice can help students to comprehend accounting better. One of the criticisms of accounting education in developing countries is that it does not adequately prepare students for the work place. Introducing this type of practical training into the syllabus may help to bridge the gap between accounting education and practice.

Accountancy training put more emphasis on practical experience; those studying for professional accounting qualification are expected to get practical training before they are certified as full accountants; accountants response to this strategy could be motivated by the above reason. Classroom teaching can never be a substitute for the rich knowledge and information that students can acquire from practical training, there is no doubt that practical experience is very important.

One of the major problems that this research discovered is that of the lack of proper record keeping, offering practical training to students during their college time could give the students the opportunity to observe the actual data handling and recording and from this experience, learn to appreciate the importance of record keeping.

Any form of practical training would be beneficial to all involved. For accounting students, it is an opportunity to see the work environment and possible to establish contacts for future work opportunities. To educators, it is an opportunity to assess the relevance of the curriculum to accounting practice and to the information needs of the country based on the feedback from companies and students, and for practitioners, the satisfaction of offering work to accounting students and to know that

the input they have made could be useful for the development of an accounting curriculum relevant to the needs of the country.

The data suggest that practitioners believe that recruiting more professional accountants to take up positions in university teaching could be an effective strategy for enhancing accounting education and training in Botswana. The distribution of the scores shows that almost all the respondents rate the strategy as effective or more than effective.

These results suggest that accounting practitioners believe that a professional qualification is important for accounting educators. Accounting educators with a professional qualification possess the practical experience that non-professionals do not have and as such they can pass this experience and knowledge to the students.

Another reason why practitioners believe that recruiting more professional accountants to take up positions in university teaching could be a good thing for accounting education and training is because majority of accounting graduates do not proceed with professional accounting qualifications but instead take up accountancy work with different companies in the country. As such they lack the practical experience that professional graduates have. Accountants believe if more professional accountants are recruited as educators, they could pass on the experience of accounting practice to accounting graduates. However, accounting education is not only about accounting practice, there are many other students who want to take accounting education for other reasons other than going to practice. As discussed in chapter two, Scott (1970) criticised this approach to accounting education and training where only one side of accounting that is accounting for the purpose of satisfying accounting practice is emphasised. He argued that students educated this way tend to be preoccupied with ascertaining which alternative rule is legally permissible or

acceptable for use in particular situations but are not in a good position to offer sound business advice and do a good job of internal reporting.

The data suggest that encouraging coordinated research between accounting educators and practitioners could be an effective strategy for the enhancement of accounting practice in the country. The distribution of the scores shows that the mean score for this factor is above three points which suggest that a majority of the accounting practitioners believe that the strategy could be effective for the enhancement of accounting education and training in Botswana. The data shows that citizen accountants rate this strategy a little bit higher than expatriates accountants do. The high support for this strategy is a good measure that accountants are likely to support a strategy that is aimed at promoting research in the country.

Coordinated research between accounting educators and practitioners could result in the two working together to produce research that is relevant for the accounting needs and the accounting environment of Botswana. As discussed in chapter two, accounting systems of developing countries are thought to be deficient partly due to the lack of relevant research that could be used for the design of relevant accounting education and training programmes for developing countries. The lack of relevant research that is aimed at addressing problems specific to developing countries is one of the major obstacles to accounting development in these countries. Existing research that is published by the leading accounting journals mainly addresses problems experienced by developed countries; not much is covered on developing countries' issues.

Coordinated research between educators and accountants could mean pooling their resources together for the purpose of creating a research fund. Carrying out research involves the use of money and carrying out coordinated research will bring

those with funds, that is accounting firms, and those who need funding for research and these are educators. This arrangement could also facilitate the carrying out of large research projects for the improvement of accounting education and training and accounting practice and the accounting profession. Accountants may also be persuaded to contribute money for research under this kind of setting because they know what the research is all about. The lack of funding means that there is a limit to the number of research projects that can be carried out, the quality of research output is also affected for the same reasons.

Coordinated research between accounting educators and accountants could also involve the sharing of research ideas and other interesting information relating to accounting development in the country. Accountants in practice may pass on ideas and/or problems that they experience in the field to accounting educators so that the latter can investigate these problems. The findings may be useful for improving accounting education and training and accounting practice and the accounting profession in Botswana. Through coordinated research, a platform can be established whereby accounting practitioners and educators meet to discuss issues affecting accounting education and training and accounting practice, with a view to formulate strategies to deal with such problems.

According to accountants data, developing accounting textbooks and cases, which reflect local issues, can be an effective strategy for the enhancement of accounting education and training. The distribution of the scores shows that the majority of accounting practitioners rate the strategy at least effective for the improvement of accounting education and training. The mean score which is also well above the average three points suggest that practitioners believe that the strategy could be effective.

This research findings support the argument made by some researchers that the development of accounting textbooks and cases, which reflect local issues, could be one of the most effective strategies for improving accounting education and training in developing countries (Novin and Baker 1990). Others have also argued that existing textbooks, which are foreign authored and imported from developed countries, are not appropriate because they address issues and problems not relevant for developing countries. The findings shows that both expatriates and citizen accountants feel that the development of accounting textbooks and cases which reflect local issues would be an important strategy for the improvement of accounting education and training in Botswana this support the arguments made above. The fact that both expatriates and citizen accountants see this as an effective strategy is a measure of how important the strategy is and it indicate that a policy on this issue can be supported by both camps.

As stated in the previous paragraph and in section 4.2.1, accounting textbooks used in schools in Botswana are those written by authors from other countries especially developed countries. The difference in the accounting environment of developed and developing countries makes such textbooks less relevant for the accounting needs of Botswana. There are accounting textbooks written by authors from South Africa. Given that Botswana trade with South Africa and both countries are members of the South African Development Community, it appears that textbooks from South Africa would be more appropriate. There is also the added advantage of a more favourable exchange rate between the currencies of the two countries with the local currency a little bit stronger than the South African Rand. A much stronger Pound Stirling or Dollar plus transport costs make the textbooks dearer than those from South Africa.

The findings suggest that accounting practitioners in Botswana believe that the training and upgrading of domestic accounting educators could be an effective strategy for the improvement of accounting education and training. The majority of the respondents rate this factor as very significant and the mean score for the factor is close to four points, which represent very effective. However, although the data suggest the strategy could be effective, compared to the other strategies discussed above, this is a relatively less effective strategy. The data suggest that citizen accountants rank this strategy higher than expatriates accountants.

The training of a large number of domestic accounting educators can greatly reduce the shortage of qualified accounting instructors that was reported under chapter four; this can also reduce the dependency on expatriates accounting educators. This may not be a welcome development by expatriates accountants and thus the reason for the lower ranking of this factor by them compared with the ranking by local accountants.

Training and upgrading domestic accounting educators means assisting local accounting educators to get the necessary qualification to carry out their duties more effectively and efficiently. This could involve sending them for further training in institutions within the country or sending them abroad for the same training if there are no local institutions that offer the courses. Either way, it is important that they get relevant education and training that is appropriate for the needs of the country.

Expatriates occupy senior positions in the Department of Accounting and Finance and this is because they are more qualified than the locals. This is the same in the other institutes of accountancy within the country. As stated in the previous chapter although expatriates do a very good job, they do not stay forever. Training

domestic educators will produce people who will always be there to assist in the development of the country.

The lack of qualified accounting instructors is not a problem that affects Botswana only; other researchers have discovered that this is a major problem for developing countries (Novin and Baker (1990) and Akathaporn et al (1993) found that it was one of the most important problems in Thailand. The findings also confirms suggestions made by Abdomohammadi (1988) who argued that one important way to enhance accounting in developing countries is by upgrading and training the accounting faculties.

The upgrading and training of accounting faculty can involve sending people outside the country for courses not available in the country. It is assumed that after training, these people would come back and help in the development of the faculty and of the country. However, the low pay and other unfavourable working conditions in developing countries means that some of those trained abroad do not come back at the end of their training. This is one of the many set backs that developing countries are faced with in the struggle to built effective accounting systems. Also, people sent abroad for training may acquire accounting skills which are not relevant for the needs of the country.

According to accountants data, raising the minimum qualification for entry to the accounting qualification to a degree level could be an effective strategy for the enhancement of accounting education and training. However, the results show that expatriates rate this as the second most effective strategy for the enhancement of accounting education and training, the average score of four points represent very effective; citizen accountants on the other hand rate this strategy as ineffective for the

enhancement of accounting education and training, a mean score below three points suggests that the strategy is thought to be ineffective.

Raising the entry level to a degree level can be employed to ensure that only the best-qualified people enter the profession. Also, accounting graduates may be attracted to the accounting profession if they realise that it is a high prestige profession the current system where the entry level is so low that people might take that it can be done by everyone. Raising the entry level to a degree could also help improve the pass rate for those who have registered for courses such as AAT, ACCA or CIMA. It is thought that one of the reasons for the low pass rate for those taking these courses is the admission of students with lower qualifications and who then fail to live up to the high standards required from the students; a degree qualification would put them in a better position to cope with the tough professional examinations. However, a graduate accounting profession will exclude many people who want to take up accounting but who do not have a degree qualification.

The data suggest that accounting practitioners believe that having locally developed and supervised professional accounting examinations and certifications would not be an effective strategy for the enhancement of accounting education and training in Botswana. The score distribution shows that majority of the respondents rate this factor below the average score of three points. Expatriates accountants however, rate the strategy a little bit higher than does citizen accountants.

It is assumed that locally produced professional accounting examinations and certifications would be more relevant to the accounting environment and also reflect the needs of the country. It is also assumed that this type of examination scheme would be tailor made to suit the demands of accounting practice and accounting users in Botswana. In order to come up with such examination schemes, people with

experience in examination setting and knowledge of accounting would be needed. It is preferable that such people should also have knowledge of the accounting environment because accounting education should reflect the environments which it serves. The desire to have locally developed and supervised professional accounting examinations and certifications should not come at the expense of quality, otherwise accounting users and investors may lose confidence in the accounting profession. The low number of citizen accountants in Botswana and the fact that the accounting profession is dominated by expatriates makes the task of developing locally developed and supervised professional accounting examinations a difficult one. This could be one of the reasons why accountants do not believe that this strategy could be effective for the enhancement of accounting education and training.

The task of setting up a local examination centre would also require huge resources both manpower and infrastructure. It could be that accountants in Botswana believe that given the limited resources, such an undertaking is not a priority. The low ranking of this strategy also suggest that accountants believe that existing examination schemes serve the purpose well.

According to accountants data, developing accounting textbooks in domestic languages would be an ineffective strategy. The score distribution shows that about three quarters of the respondents believe this strategy would be ineffective.

It is thought that accounting textbooks written in other languages mainly the English language is a barrier to the development of accounting education and training in the countries where English is not the main language or is not well understood by many people. As discussed in the literature in chapter two, Novin and Baker (1990) found that having accounting textbooks in domestic languages was one of the important strategies for improving accounting education and training and accounting

practices in developing countries. For this research however, accounting practitioners in Botswana do not believe that the development of accounting textbooks in domestic languages could be an effective strategy for the enhancement of accounting education and training. This is not surprising given that English is the dominant language of instruction in universities and colleges, it is also the main language used in commerce. Accounting education in Botswana starts at college level or university level, it is not unreasonable for accounting practitioners to expect students at this level to have no problems communicating or reading textbooks written in the English language. English is the language used by business and is an international language, it is useful for a country that wants to attract foreign investors many. The use of a local language may act as a barrier and an additional cost to investors who want to invest their money in Botswana. This is because of the costs that are associated with the translation of material from a local language to one understood by investors. Also, accounting is a technical subject, the translation of accounting textbooks into domestic languages would involve the translation of technical accounting terms some of which may not be available in the local languages. Also, the strategy would be difficult to implement in a country where there are many languages spoken by the local population. This would mean translating the textbooks into each of the different languages. English is seen as a unifying language and this is probably the reason why accountants do not view the development of accounting textbooks in domestic languages as an effective strategy for the enhancement of accounting education and training in Botswana.

5.2.2 Accounting Practice Strategies

Table 5.2 (d) to (f) present data relating to strategies that can be used for the enhancement of accounting practice and the accounting profession in Botswana. This

section gives an analysis of these strategies explaining how and/or why accounting practitioners feel the way they do about each of the strategies.

As shown in table 5.2 (d), the findings show that accounting practitioners perceive most of the strategies to be effective for the enhancement of accounting practice. Only three strategies have a mean score below three points representing less than effective, which suggests that accounting practitioners do not believe that these strategies could be effective for the enhancement of accounting practice in Botswana. Eighteen of the twenty strategies are thought to be effective for accounting development. The data suggest that there is not much difference between successive strategies in terms of their effectiveness to the enhancement of accounting practice, however, there is a difference between the first ten strategies and those that lie at the bottom of the list of effective strategies. The remaining eight strategies can be described as just effective for the enhancement of accounting practice. Only three strategies are perceived as ineffective for the enhancement of accounting practice and the accounting profession.

The data suggest that accounting practitioners believe that defining professional ethics for accountants is the most effective accounting practice strategy. The distribution of the scores shows that the strategy is thought to be very effective or extremely effective for the enhancement of accounting practice and the accounting profession with the modal score of five points representing extremely effective. The data suggest that professional ethics is viewed as more important by expatriates accountants as compared to local accountants.

Accounting practice is based on a code of professional conduct and indeed the survival of the accounting profession is based on this. Adherence to the code of conduct is crucial for the survival of the accounting profession because without this investors would not want to part with their money if they know that there are no rules

or guidelines to protect them. The difference in the ranking of this strategy by expatriates and citizen accountants is probably due to the different experiences that the two groups may have had with accounting.

The results suggests that accounting practitioners believe that educating decision makers on how to use accounting information for making economic decisions could be an effective strategy for the improvement of accounting practice. Just like the previous strategy, the most popular score rating is five points which represent extremely effective with no scores below the average three points.

As discussed in chapter four, the lack of understanding of the role of accounting by government officials and by the public could mean that funds are not allocated accordingly for the development of accounting education and training. It is therefore, not surprising that accounting practitioners feel that a strategy that is aimed at educating decision makers on how to use accounting information for making economic decisions could be effective for the enhancement of accounting practice. As explained in the previous chapter, decision makers could be government officials who make decisions on behalf of government. It is important that decision makers are made aware of the important role that accounting can play in economic development of the country so that resources are allocated accordingly.

The data suggests that accounting practitioners in Botswana believe that establishing programmes for cooperative teaching arrangements between the profession and the university could be a very effective strategy for the enhancement of accounting education and training. The majority of the respondents rate the strategy five points, which represent extremely effective, none of the respondents gave a score of less than the average three points, which suggests that the strategy is thought to be

very important for the enhancement of accounting practice and the accounting profession.

Cooperative teaching arrangement can involve accountants organising seminars and workshops for staff and students to update them on the latest accounting information and requirements. The lectures could cover various accounting topics that are relevant to accounting in Botswana including what accounting practise demands from accounting education and training. This could be one of the ways of bridging the gap between accounting theory and practice and students can gain valuable knowledge from these seminars to supplement the theory they learn from the classroom.

Co-operative teaching arrangement can also involve the invitation of accounting practitioners to contribute to the drawing up of the accounting curriculum relevant to the country's needs. Because of accountants practical experience, the contribution they make could enrich accounting education and training and the results could be the design of a curriculum which is more in tune with what is demanded by accounting practice and by the market. As discussed in chapter two, Al- Basteki (2000) also noted that cooperation in the area of teaching could bring in real world problems to the classroom and thus, enhances learning and students' judgement and abilities, to deal with and solve complex problems. The findings suggest that the respondents also believe that cooperative teaching arrangements could be beneficial probably for the same reasons.

According to accounting practitioners data, encouraging co-operation between the accounting profession and the university could be an effective strategy for the enhancement of accounting practice and the accounting profession. The score

distribution shows that all the respondents rate the strategy three points or above which suggests that they believe that the strategy could be effective.

A close cooperation between the university and the profession can be in the form of having accounting practitioners serve as members of the Accounting Advisory Committees to colleges and universities. It could also involve inviting accounting practitioners to visit the university and/or to participate in students' functions or offer advice for the set up and running of students' accounting societies such as small business clinics. One of the major products of a close cooperation could be the development of a dynamic accounting programme that is geared to the business and economic environment of Botswana. Increased cooperation could also result in the establishment of internship programmes that would enable students to gain first hand knowledge about issues and problems related to accounting practice and the accounting profession. Also, accountants might be persuaded to provide the necessary resources to the faculty for conducting relevant research studies for the enhancement of accounting practice and the accounting profession. Closer cooperation between the accounting profession and the university could also mean that any problem that is a result of any deficiencies in the accounting education and training system or that affects accounting practice would be dealt with faster, thus resulting in an effective and efficient accounting system.

Accounting practitioners believe that educating government officials about the role and benefit of accounting for economic development could be an effective strategy for the improvement of accounting practice and the accounting profession in Botswana. The score distribution shows that all the respondents rate this strategy at least three points representing effective, a mean score higher than four points, which represent very effective or extremely effective.

As discussed in this section above, government officials include those who make decisions on behalf of the government, it is important that they are made aware of the role and benefit of accounting for economic development so that if they are in-charge of resource allocation, they can allocate them adequately for the improvement of accounting. If they do not understand or are not aware of the contribution that accounting plays in the economic development of the country they may not allocate sufficient resources that are needed for the improvement of accounting education and training and for accounting practice.

The data suggests that accounting practitioners believe that requiring and providing continuing professional education for accountants after their graduation could be an effective strategy for the enhancement of accounting practice and the accounting profession. The modal score is five points, representing extremely effective, and there is no score below three points, which suggest that accountants view this strategy as very important and effective for the improvement of accounting practice and the accounting profession.

It is thought that due to the rapid changes in technology, accountants in practice may not be able to handle some accounting work with confidence; it is thought that offering continuing education may help them to keep pace with the latest developments in accounting. Changes in methods of accounting such as for example the handling of stock under the Just In Time method instead of the traditional way of keeping stock in the business to be used over a period of time, means that accountants trained under the old system may have problems with verifying accounting books that are prepared under the new system. Accountants stand to benefit from this strategy in the form of knowledge gained; it is therefore not a surprise that they find the strategy

to be a very effective one for the enhancement of accounting practice and the accounting profession.

Accounting practitioners feel that strengthening the powers and responsibilities of the Botswana accounting profession could be an effective strategy for the enhancement of accounting practice and the accounting profession. A mean score above four points and a score distribution with a modal score of five points all serve to emphasise the importance the respondents attach to this strategy.

The accounting profession in Botswana has no legal powers over members or non-members of the profession; giving the profession some legal powers could help it influence the direction on which the profession is heading which could in turn result in good accounting practice. Membership to the profession is not compulsory; the profession does not have any powers that it can use against any accountant who breaches the accounting rules but is not a member of the profession. On the other hand, non-members could be missing out on valuable information which could be useful for the enhancement of accounting practice and the accounting profession. Strengthening the powers and responsibilities of the accounting profession could also enhance the status of the profession in the eyes of the public.

Accounting practitioners believe that educating businessmen about the role and benefits of accounting could be an effective strategy for the enhancement of accounting practice and the accounting profession in Botswana. The distribution of the scores shows that the modal scores are four and five points representing very effective and extremely effective respectively.

As discussed under section 4.2.1, the lack of understanding of the role and benefits of accounting by businessmen is one of the most significant factors that hinders the enhancement of accounting practice in Botswana; it is not surprising

therefore that accountants take that a strategy that is aimed at educating businessmen would be an effective one. Businessmen play a significant role in the development of the country by creating jobs for many people. The government also collect some tax revenue from businessmen. It is therefore important that businessmen are made aware of the importance of accounting because it is only through accounting that they can learn how to manage their businesses efficiently and as a result make more profit. As discussed in chapter four, majority of businesses are small to medium enterprises, ownership is sometimes limited to a small number of individuals. Resources for these owners are limited which means that some may not afford the services of professional accountants.

Educating the public about the role of accounting in economic development is thought to be an effective strategy. A mean score above three points and a modal of five suggest that accounting practitioners regard this strategy as very effective for the enhancement of accounting practice and the accounting profession.

The public play a crucial role in accounting development. First as investors they should know about accounting so that they can make wise decisions about where to invest their money. As tax payers and citizens, it is important to understand the role and importance of accounting in economic development so that they can support tax rises that is partly to finance accounting development. It is important to sensitise the public about the role and importance of accounting because accounting information is important for setting up own business operations.

The data suggest that accounting practitioners believe that using computers for data processing could be an effective strategy for the enhancement of accounting practice in the country. The mean score is above four points with a modal score of five representing extremely effective. These figures suggest that accounting

practitioners strongly feel that this could be an effective strategy for the improvement of accounting practice in the country.

Computer knowledge is very crucial for all businesses and using computers for processing data could reduce some of the clerical errors that could arise due to the manually processing of the data. For example, it was discovered in the previous chapter that one of the most significant problems that is hindering the development of accounting is the lack of proper records. Some accounting records are misplaced and others gets torn because they are not stored properly; by keeping the data in the computer the owner creates a permanent record. Also when the data is entered into the computer it will indicate immediately when there is a mistake that has been made when recording double entry transactions thus, prompting immediate attention to be taken. Again as discussed in the previous chapter, a large number of businesses are small-scale operations with limited resources and sometimes these cannot afford the services of qualified accountants or the purchase of computers for processing data. It could be these businesses that the respondents had in mind. However, given the advance in information technology, the use of computers for processing data has become a necessity which even small businesses cannot ignore if they want to survive.

As per the results, determining accounting information needs of the country both at macro and micro levels could be an effective strategy for the improvement of accounting practice in the country. With a mean score of about four points and a modal score of four points which represent very effective, the data suggest that accounting practitioners believe that this strategy could be very effective for the enhancement of accounting practice.

As discussed under chapter two, researchers of accounting in developing countries such as Hove (1986) and Ndzingo (1990) have argued that developing countries can improve their accounting systems by designing accounting practices that are more responsive to their financial information needs rather than the existing accounting practices which are merely copies of accounting practices of developed countries. They have suggested that one of the ways to achieve this would be by determining accounting information needs of developing countries so that accounting practices are tailored to meet these needs. Accounting practice in Botswana is the same as in some developed countries; these might not be appropriate given the vast differences in the economy, culture and environment of the countries involved. Determining the accounting information needs of a developing country such as Botswana is important before designing accounting practices that suits the needs of these countries.

The data suggests that accounting practitioners believe that encouraging students accounting association's activities could be an effective strategy. The distribution of the scores shows that the modal score is four points followed by a score of five points representing effective and extremely effective respectively.

By encouraging accounting students associations activities it is hoped that students can create a platform where they can meet to discuss accounting related issues. This also gives them the opportunity to share and exchange ideas or create a platform from which to sell accounting information to non-accounting students who might be interested in accounting. This strategy is believed to be effective for the above reasons.

According to the accounting practitioners results, establishing professional accounting organisations in the country could be an effective strategy. With a mean

score of nearly four points, the data shows that nearly half of the respondents rate the strategy as very effective.

By establishing professional accounting organisations in the country, the accounting profession could be brought closer to the people and as a result more people could be made aware of accounting and its important role in economic development.

The data suggest that accounting practitioners believe that limiting public accounting to professionally qualified accountants could be an effective strategy. The score distribution shows that the modal score is five points, which correspond to extremely effective, followed by a score of four points which represent very effective. Only three out of the twenty respondents rate this strategy less effective for the enhancement of accounting practice and the accounting profession.

There is no doubt that professional accountants with their practical experience would give a better service to customer as compared to non qualified accountants. As discussed in chapter two, Al-Basteki (2000) also suggested that by ensuring that only qualified and competent accountants enter the profession we can be sure that we have a good workforce capable of dealing and handling challenges of a fast changing and highly competitive business environment.

For this kind of question, however, it is not easy to tell what has motivated accounting practitioners to answer in the way they did. Self interest could be one of the reasons because limiting public accounting to professional accountants would see only those with the qualification get the job. Lowering the standards to accommodate those with lower level accounting qualification could result in the increase in the supply of accounting skilled personnel and the effect could be lower accounting fees. It is important to note that highly qualified professional accountants may not be

needed in high numbers because a bulk of the accounting work is in record keeping and the preparation of financial statements; highly qualified professional accountants are required to work in supervisory role and management positions and as such, they may not be as productive as lower grade accountants or technicians.

The data suggests that accounting practitioners view determining information needs of users of accounting reports as an effective strategy for accounting practice and the accounting profession. The score distribution for this strategy shows the modal score of three points, which represent effective. The number of respondents who believe this factor is effective or more than effective is more than those who believe that the factor is less effective.

Determining accounting information needs of users of accounting is important because accounting education and training and accounting practices should be designed to meet the needs of users of accounting. As discussed in chapter two, some researchers such as Hove (1986), Ndzingo (1990) and Wallace (1990) have argued that accounting information needs of users of accounting reports in developing countries may be different from the users of accounting reports in developed countries. They have suggested that accounting information needs of users of accounting in developing countries should be determined first if it is hoped that such information should benefit users in these countries. They have also suggested that users in developing countries, most of whom are less sophisticated than those in developed countries, might need accounting reports for entirely different purposes. They argued that accounting information generated under the current accounting system might not be useful to them if it is not adjusted to suit their needs. The above arguments could be some of the reasons why accounting practitioners believe that

determining the information of users of accounting could be an effective strategy for the enhancement of accounting practice and the accounting profession.

As per accounting practitioners results, encouraging participation of accountants in social activities could be an effective strategy. With a mean score just above three points, the data suggest that practitioners believe the strategy could be effective for the enhancement of accounting practice and the accounting profession. The distribution of the scores shows that the modal score is five points, which represent extremely effective. However, compared to other strategies discussed above, the number of respondents who believe that this strategy could be less effective is also significant.

Participation of accountants in social activities can take different forms. These include participation in activities that can benefit the community, helping to set up social activities whose main purpose is to help society; joining clubs or societies such as Round Table which helps disadvantage members of the society. The above are some of the things that can give accounting a good name in society. Also, participating in social activities could lead to more people hearing about accounting and its role and benefit for businesses. It is important to note that accountants are people of high status in society; it could be that accounting practitioners believe that they have a moral responsibility to pay back to those who are less fortunate than them.

The results suggest that accounting practitioners believe that determining the number of accountants needed by the country could be an effective strategy. With a mean score above the average three points, the data suggest that this could be an effective strategy. The score distribution shows three modal points at three, four and five points representing effective, very effective and extremely effective respectively.

This suggests that the strategy could be effective for the enhancement of accounting practice and the accounting profession.

It is thought that developing countries are faced with a shortage of qualified accountants and determining the number of accountants needed by the country and working to reach the number required is all that is needed to solve developing countries' accounting problems. However, as already discussed above in this section, professional accountants may not be needed in large numbers because they are needed for administrative and supervisory duties where only a few people are required. The bulk of the accounting work in many developing countries is in bookkeeping and the preparation of accounting reports. Since accountants are not required for the preparation of accounting reports or bookkeeping purposes, the number employed is small contrary to the suggestion made by some people. Also, over producing accountants when there is a fixed demand for accounting services would not be welcomed by the accounting profession as this could lead to lower fees for accounting services.

According to accounting practitioners, writing accounting standards into Botswana law could be an effective strategy for the enhancement of accounting practice and the accounting profession in Botswana. The mean score is just above the average three points, which represent effective, and the distribution of the scores shows that seven out of the twenty respondents rate the strategy less effective; ten out of the twenty respondents rate the strategy more than effective for the enhancement of accounting practice and the accounting profession. These results suggests that although the strategy can be described as effective, a significant number of respondents also believe that the strategy is ineffective for the enhancement of accounting practice and the accounting profession. This means that accounting

practitioners do not believe that this strategy could be as effective as those already discussed above.

It is thought that writing accounting standards into law could promote uniformity in accounting thus creating an environment where all businesses operate under the same standards. This could lead to fair competition among companies thus promoting investor confidence. On the other hand, writing accounting standards into law could lead to standardisation of accounting practice by having a set of accepted accounting principles that all businesses and individuals concerned, are expected to observe. This could make accounting standards less flexible for adaptation to suit the environment in which it operates; adaptation may be necessary for businesses to survive. The above is one of the reasons why accounting practitioners may not all be fully convinced that writing accounting standards into law can be an effective strategy for the enhancement of accounting practice and the accounting profession.

The results suggest that accounting practitioners do not believe that setting local accounting or auditing standards could be effective strategies for the enhancement of accounting practice and the accounting profession. The mean scores for both these strategies are less than three points which means ineffective effective. The score distribution shows that the majority of the respondents rated these strategies less than the average three points, which represent less effective. The modal score for both these strategies is one point, which represent not effective.

The results described above confirms the findings reached in the last chapter in which it was concluded that setting local accounting or auditing standards was not thought to be a significant problem hindering the enhancement of accounting practice and the accounting profession. It is not surprising, therefore, that accounting practitioners do not believe that setting local accounting or auditing standards would

not be an effective strategy to improve accounting practice and the accounting profession.

As discussed in chapter two, some researchers including Ndzingo (1990) have argued for standards to be developed for developing countries. He suggested that developing countries should pool their resources together to develop regional accounting standards. Ndzingo stated that:

‘Development of accounting standards is a continuous exercise which is very costly. Hardly any developing country can afford to develop its own accounting standards from scratch. This is partly the reason why many developing countries rely on the accounting standards from developed countries’ (p100).

Ndzingo used the cost argument to argue for the regional standards. This is probably one of the reasons why accountants do not believe that setting local accounting and auditing standards would be a good strategy for the improvement of accounting practice and the accounting profession. Other researchers such as Belkaoui (1994) have suggested that developing countries should adopt the International Accounting Standards and International Standards on Auditing for use in their countries. He argued that adopting such standards could enable developing countries to emulate well-established professional standards of behaviour and conduct. Setting local accounting and auditing standards is a huge task and would need huge resources both financial and human resources. The process would take a long time and at the end of it all there is no guarantee that accounting users would accept the reports based on these standards. It could be that accountants in Botswana see the adoption of International Standards for reporting and auditing purposes as suggested by Belkaoui instead of developing own standards as a strategy that can work in Botswana. The IAS standards and auditing standards are used for reporting and auditing purposes in Botswana; the responses from accountants suggests that they believe that the

standards that are currently in use are working and therefore there is no need to make changes.

The results suggest that accounting practitioners believe that localising professional accounting examinations would not be an effective strategy. The distribution of the score shows that the majority of the respondents rate this strategy less than average which means ineffective.

The localisation of professional examinations would need people who are qualified in these type of examinations setting and in the subjects; the process would also require huge financial resources from start to finish; the latter is one of the reasons that has compelled accounting bodies in many developing countries throughout the world to have joint examinations schemes. The accounting profession in Botswana does not have the resources to undertake such a huge task. This is probably one of the reasons why accountants in Botswana do not see this as a strategy that can be adopted to improve accounting practice and the accounting profession in Botswana.

5.3 Accounting Educators Results

5.3.1 Education and Training Strategies

Accounting educators data for strategies relating to the improvement of accounting education and training is presented in table 5.3 (a) to (c).

The results show that accounting educators view almost all the educational strategies as effective for the enhancement of accounting education and training in Botswana. The score distribution and the mean score which is more than the average score of three points, suggest that accounting practitioners believe that the strategies

can be effective for the enhancement of accounting practice in Botswana. Only one strategy is thought to be ineffective.

Tables 5.3 a) to c) present the strategies for the enhancement of accounting education and training in the order of effectiveness. Although the strategies are ranked in their order of effectiveness, the data suggest that in some cases there is very little difference between the strategies in terms of their effectiveness to the enhancement of accounting education and training. Test of significance was not carried out because the number of accounting educators who responded to the questionnaire is very small and to perform significance test on such a small sample would produce meaningless figures. The difference between the mean scores of the strategies at the top and those at the bottom suggests, however, that accounting practitioners believe that strategies ranked higher can be more effective than those at the bottom of the ranking.

The data suggest that accounting educators believe the most effective educational strategy is the training and upgrading of domestic accounting educators. The data shows a mean score of more than four points, which means very effective to extremely effective. All the respondents rate this strategy at least three points or more, with a modal score of five points which represent extremely effective.

There are many reasons why accounting practitioners believe that the training and upgrading of domestic accounting educators could be an effective strategy. One of these reasons could be the lack of qualified accounting instructors as identified in the previous chapter. The training and upgrading of domestic accounting educators could help ease the above problem because as argued in chapter four and under section 5.2.1 in this chapter, domestic educators will be there for along time, they know the culture and environment of the country and therefore are more likely to be productive in the shortest period of time. As educators, it could be that they believe

that the training of domestic accounting educators could lead to higher salaries because of the higher educational qualification. Training and upgrading of educators means more exposure to the subject and as a result teachers can gain the confidence needed to teach the subject and to carry out research relevant for the subject. Some of the reasons given for the training and upgrading of domestic educators under section 5.2.1 still applies in this section and will not be repeated.

The training and upgrading domestic accounting educators can take several forms as discussed in the previous section. These include sending people outside the country for further education leading to a masters or doctoral degree qualification or for professional accounting qualifications. Before sending people for further studies, it would be advisable to determine whether such kind of training is needed given the country's level of development and accounting needs. For example, to determine whether there is a need or demand for highly qualified accounting professionals or whether people with lower level accountancy training could do the job equally well. This is important because it takes longer to train the former at high expense whilst the latter could be trained at a fraction of the price. While a doctoral degree is preferable for university teaching because of the research skill acquired, holders of lower degree qualifications such as master's degree can also do the job well. This is so because sometimes a doctoral degree qualification may be unrelated to teaching, getting such a qualification would not necessarily enhance ones teaching capabilities. It is also important to note that certain qualifications obtained from some developed countries may not be useful for developing countries' needs. Some of these qualifications are very technical requiring sophisticated machines and software's, which are not available in the country. The training of domestic educators abroad raises another problem for developing countries, and that is, the trainees may decide not to come

back at the end of their training. If developing countries do not address the root cause of this problem, they will keep on training people for developed countries.

As per accounting educator's data, providing practical training to accounting students during their university training could be an effective strategy for the improvement of accounting education and training. The data shows the modal score is five points, which represent extremely effective and a mean score above four points which means very effective to extremely effective suggesting that educators strongly believe the strategy can be effective.

As discussed in section 5.2.1, both accounting theory and practice are important in the study of accounting; students need to know how the theory that they learn in the classroom is applied in practice. The findings from accounting educators is important because it demonstrate that as educators they feel that what they teach in the classroom should be supplemented by observing what happens in the real world; this also suggest that accounting is a practical subject which cannot be mastered by doing it only in the classroom. Forms of practical training that can be offered have already been described under section 5.2.1 and will not be repeated here.

The data suggest that accounting educators view encouraging co-ordinated research between accounting educators and practitioners as a strategy that can be very effective for improving accounting education and training in Botswana. The data shows that the mean score of the strategy is over four points, the modal score is five points, which represent extremely effective; all these suggests that accounting educators believe strongly that the strategy could be effective for the enhancement of accounting education and training.

As discussed under section 5.2.1, coordinated research can take several forms. These include the sharing of information on research projects undertaken by each

group or creating a platform where such information can be disseminated. It could also involve carrying joint research projects; also accounting firms may be persuaded to help finance these activities if they know that they are for the improvement of accounting education and training.

Accounting educators regard recruiting more professional accountants to take up positions in university teaching as an effective strategy that can enhance accounting education and training. The modal score is five points, which represent extremely effective. Only two out of the twenty educators surveyed thought that this could be an ineffective strategy.

Professional accountants have the practical experience which they can pass on to the students. This is important given that many university accounting graduates do not take the professional route after their first degree, educators with practical experience are important to perform the role of bridging this gap.

Accounting educators believe that developing accounting textbooks, which reflects local issues is an effective strategy for the improvement of accounting education and training. The modal score of five points which represent extremely effective suggest that educators strongly believe that the strategy can be effective.

Educators are better placed to make a judgement about the effectiveness of this strategy because they use accounting textbooks for teaching and research purposes on almost a daily basis. Their opinion may be informed by the experiences that they may have had when carrying out their teaching duties. Accounting educators opinion support the argument raised by some researchers who have argued that accounting textbooks written for developed countries may not be appropriate for accounting education and training in developing countries given that the two have completely different environments. Accounting educators perhaps see this strategy as

one that might motivate students to want to study accounting now that it is expressed in a language and symbols that they can easily understand.

The data suggest that accounting educators believe that raising the minimum qualification for entry to the accounting profession to a degree level can be an effective strategy for accounting education and training. The score distribution shows that the number of accounting educators who rate this strategy as effective or more than effective is higher than those who believe that the strategy would be ineffective. The modal score is four points representing very effective.

Raising the minimum qualification for entry to the accounting profession to a degree level could mean similar career background and this could enhance the status of the profession as that of graduate only. As discussed in the previous section, this move could also help reduce the failure rate amongst those taking professional examinations.

The data suggest that accounting educators believe that having locally developed and supervised professional accounting examinations and certifications could be an effective strategy for the enhancement of accounting education and training. The score distribution shows two modal points at three points, which represent effective and at five points, which means extremely effective. The bimodal points suggest that opinions about this factor is divided between those who think the factor is effective and those who believe it is extremely effective.

It is argued that locally developed examinations would reflect local conditions and problems and would therefore be more relevant and appropriate for the accounting environment than the current international examinations. Perhaps this is for the same reasons why accounting educators think that this strategy could be effective for the enhancement of accounting education and training. The data also

showed that the strategy was not strongly endorsed by a significant number of accounting educators. This is because given the problems identified in chapter four such as the shortage of qualified instructors and the lack of relevant accounting textbooks, the strategy may not be easy to implement.

The data suggest that to develop accounting textbooks in local languages would not be an effective strategy for the enhancement of accounting education and training. Seven of the thirteen accounting educators rate this strategy one point which represent not effective, only five rate it as worth three points or more.

As discussed in chapter two, Novin and Baker 1990, Akathaporn et al 1993 and Al-Basteki 2000 all suggested that the development of accounting textbooks in the local language was one of the most effective strategies for the enhancement of accounting education and training in developing countries. Accounting educators in Botswana however, do not believe that this could be an effective strategy in Botswana. The reasons why this is not thought to be an effective strategy are as given in the previous section.

5.3.2 Accounting Practice Strategies

The accounting educators data relating to strategies for the enhancement of accounting practice and the accounting profession is presented in tables 5.3 (d) to (f). The data suggest sixteen strategies can be effective and only five are not thought to be effective for the enhancement of accounting practice and the accounting profession. Of the sixteen effective strategies, ten have a mean score greater than four points, which suggest that they are thought to be very effective to extremely effective, the remaining six are between effective and very effective. The data also suggest that there is not much difference in terms of significance amongst the top ten strategies

and this applies too to the six strategies. The strategies with a mean below the average three points can be described as insignificant because a significant number of respondents rate the strategies to be less effective strategies or less than three points.

According to accounting educators data, the strategy that can be most effective for the improvement of accounting practice is to encourage co-operation between the accounting profession and the university. The score distribution shows that more than seventy percent of the respondents rate the strategy extremely effective; only about sixteen percent believe that this strategy would be less than effective. These results suggest that accounting educators believe that cooperation between the accounting profession and the university can lead to the improvement of accounting practice and the accounting profession.

As discussed in the previous sections, accountants who are in practice are needed to offer guidance on the design of relevant accounting education and training programmes because they have the experience and knowledge of what happens or is demanded by accounting practice. This is as was suggested by Al Basteki (2000) in chapter two who stated that the current fast changing and demanding business environment makes it essential for a dynamic partnership to be formed between accounting educators and accountants in practice. He argued that this has been made necessary by the many new accounting issues and problems that are being faced by developing countries and that without such a co-operation it would be difficult to solve them. He went on to say that the profession must communicate to the academic community, the skills and knowledge necessary for practice and provide feedback on the strengths and weaknesses of accounting graduates. It could be for the same argument that accounting educators see the co-operation of academics and practitioners as a very important strategy for accounting practice. In the same chapter

Tipgos (1987) also suggested that co-operative teaching arrangements between the university and the profession and to develop plans to encourage co-ordinated research between the accounting faculty and outside parties are important strategies for the improvement of accounting practice. The forms or arrangements under which the cooperation can take place have already been described under section 5.2.2.

The data suggests that accounting educators believe that educating decision-makers on how to use accounting information for making economic decisions is an important strategy for accounting practice. The strategy is thought to be extremely effective by most respondents.

As already discussed in previous sections, educating decision makers could make them aware of the important role that accounting can play in the economic development of the country. Those who are in-charge of allocating resources such as government officials may then be persuaded to make available more resources for the development of accounting education, training and accounting practice.

According to the accounting educators data, requiring and providing continuing education for accountants after graduation can be an effective strategy for accounting practice. Just like the previous two strategies, this strategy is viewed as extremely effective by a large number of the respondent.

Providing continuing education for accountants after graduation as already discussed in previous sections could equip accountants with additional skills and information which they need to deal with today's complex accounting problems which are due partly to the ever changing accounting environment and technology.

Limiting public accounting to professionally qualified accountants can be an effective strategy for the enhancement of accounting education and training. With a mean score above four points suggesting very effective, a modal score of five points

representing extremely effective, the results suggests that accounting educators believe that the strategy is very effective.

As discussed under section 5.2.2, limiting public accounting to professionally qualified accountants would mean that only those who are qualified are allowed to practise. This could improve the standard of accounting in the country when only those who are qualified are allowed to practice. It could be for this same reason that accounting educators view this as an effective strategy for accounting practice. However, professional accountants may not be needed in large numbers in the country given the small size of the economy and also given that the bulk of the accounting work for many companies may be for record keeping and preparation of accounting reports both which can be done by technician level staff.

According to accounting educators results, using computers to process accounting data could be an effective strategy for the enhancement of accounting practice. The modal score is five points representing extremely effective followed by a score of four points, which represent very effective.

As discussed under section 5.2.2, using computers to process data can help speed up the data processing and reduce errors that are common when manual processing of the data is done. As discussed in the previous chapter and in previous sections, skilled personnel may not be available for the data processing.

The data suggest that educating businessmen about the role and benefits of accounting information could be an effective strategy. The majority of the accounting educators rate the strategy as extremely effective. Educating government officials about the role and benefits of accounting is also thought to be an effective strategy for the enhancement of accounting practice and the accounting profession. With a modal score of five points the strategy is thought to be extremely effective.

As discussed in section 5.2.2, educating businessmen and government officials about the role and benefits of accounting could make them aware of the important role accounting plays in economic development. This could also encourage them to use accounting information for making business decisions.

To establish programmes for cooperative teaching arrangements between the profession and the university is considered to be an effective strategy according to the educators' data. A mean score of above four points and a modal score representing extremely effective both suggests that the strategy is thought to be very effective for the enhancement of accounting practice and the accounting profession.

In section 5.2.2 one of the different ways in which cooperative teaching arrangement can take place is described. These include inviting accountants from the field to give lectures to accounting students on some important accounting topics. Accountants practical experience is also important for the design of an accounting curriculum that is relevant for the environment of our country.

The data suggest that educating the public about the role of accounting in economic development is thought to be an effective strategy. A mean score of four points which means very effective suggest that accounting educators believe that this could be an effective strategy for the enhancement of accounting practice and the accounting profession.

As discussed earlier in this chapter, members of the public have an important role to play in the economic development of the country and making them aware of the importance of accounting in economic development could be an effective strategy for the enhancement of accounting practice. As prospective investors, they contribute to employment creation and also pay tax that is necessary for society's needs.

The data suggests that accounting educators believe that defining professional ethics for accountants can be an effective strategy for the enhancement of accounting practice and the accounting profession. The score distribution shows the modal score rating is five points which represent extremely effective.

The reasons why this strategy is thought to be effected are as already discussed in the previous sections under accounting practitioners. One of these reasons is that professional ethics is the pillar on which accounting is build. Following the collapse of Enron as a result of the failure of accountants lack of professional ethics, the strategy has become more important. A strong accountancy profession is needed to enforce accountancy codes of conduct; this may not be easy to do in Botswana where the accounting profession is still in its infancy and the number of local accountants is still very small.

As per accounting educators data, encouraging accounting students association activities could be an effective strategy for accounting practice enhancement. The highest scores for this strategy are five points, which represent extremely effective followed by four points representing very effective. A minority of the respondents view this strategy as less than effective.

As discussed in section 5.2.2, encouraging accounting students associations activities could result in a platform that could be used to promote accounting. Accounting students associations could lead to the formations of clubs such as small business clinics that are used to help small business people that cannot afford the services of professional accountants.

The data suggest that establishing professional accounting organisations in the country could be an effective strategy. Although the modal score for this strategy is three points which represent effective or just average, majority of the respondents

believe that the strategy is very effective to extremely effective respectively; none of the respondents rate the strategy to be less than three points.

One of the ways in which establishing professional accounting organisations in the country could be achieved is by opening accounting offices in the major towns and cities. By doing this, it is hoped that accounting would be brought closer to the people and this would make more people aware of its role in business decisions and also in its contribution to economic development of the country.

Determining information needs of users of accounting reports could be an effective strategy as per accounting educators data. The modal scores are five points which represent extremely effective followed by a score of four points representing very effective. Only two respondents of the thirteen believe that this strategy could be ineffective.

Determining accounting information needs of users of accounting reports is important so that such reports are tailored to meet the needs of users. As discussed under sections 5.2.2, existing accounting reports may not be useful for users most of whom are not as sophisticated as users in developed countries. It is important to determine what accounting users in Botswana need accounting information and accounting reports for so that the relevant information is incorporated in such reports.

The data suggest that accounting educators believe that strengthening the powers and responsibilities of the accounting profession could be an effective strategy for the enhancement of the accounting profession and accounting practice. The data shows two modal points one at three and another at five points which represent effective and extremely effective respectively. Both the two modal points are at least three points which means that the strategy is thought to be effective. A minority of the respondents believe that the strategy is ineffective.

Strengthening the powers of the accounting profession as already explained in section 5.2.2 will give the accounting profession some powers which include the power to make membership to the accounting profession compulsory for all practising accountants. If all practising members are required to register with the profession then their work will be scrutinised to make sure that it is what is expected and that it conforms to what is required by the accounting profession. Compulsory membership to the profession can help establish a level playing field and can be useful in that all accountants would benefit from the knowledge passed on to members by the profession.

According to accounting educators data, determining accounting information needs of the country at macro and micro level could be an effective strategy. The score distribution shows bimodal points at three points representing effective and five points which represent extremely effective. The results show that the strategy is effective but the bimodal points only point out the different emphasis which is placed on this strategy.

As discussed in chapter two, Hove (1986) and Wallace (1990) have suggested that developing countries accounting information needs may be different from those of developed countries because of factors such as politics, economy, social, cultural and/or environmental differences between the two. They have argued that developing countries should assess their accounting information needs and should formulate procedures and accounting policies that will meet their needs. It could be for the same reasons that accounting educators believe that a strategy aimed at determining accounting information of the country both at macro and micro level would be an effective strategy.

According to the accounting educators' data, encouraging participation of accountants in social activities would be an effective strategy for the enhancement of accounting practice and the accounting profession. The score distribution shows three modal points at two, three and five points which represent less effective, effective and extremely effective respectively. Five respondents rate the strategy two points or less from the thirteen respondents, the majority of the respondents however, believe that the strategy is at least effective.

As discussed under section 5.2.2, accountants can use their participation in social activities to promote accounting. Through this platform people from different walks of life could get to know more about accounting as a profession that cares about the society it serves.

Accounting educators' data suggest that determining the number of accountants needed by a country may not be an effective strategy for the improvement of accounting practice and the accounting profession in Botswana. The modal score for the strategy is three points, which represent average. The number of respondents who rate this strategy less than three points is higher than those who rate it higher than three points. The mean score is lower than the mean, which suggest that accounting educators are not convinced that the strategy is effective for the enhancement of accounting practice and the accounting profession.

As discussed under chapter two, some researchers of accounting in developing countries have suggested that developing countries need accountants as this could help them achieve economic development. Our results however, do not suggest that determining the number of accountants needed by the country would be an effective for the enhancement of accounting education and training. It is assumed that determining the number of accountants would indicate a deficit and that reducing the

deficit could lead to the improvement of accounting practice and the accounting profession in the country.

Although accountants are needed in developing countries such as Botswana, it is important to determine first the accounting needs for the country before embarking on the mass production of accountants. This is because highly qualified accountants may not be needed in such large numbers. Developing countries have a large number of small scale business operations whose accounting needs are mainly lower skilled technicians as opposed to fully professional accountants.

The data suggest that accounting educators regard localising professional examinations as a less effective strategy. Seven of the thirteen respondents rate this strategy less effective as opposed to six who believe that it could be more than effective.

Just as discussed in section 5.2.2, accounting education believe this strategy would not be effective for the enhancement of accounting practice or the accounting profession for the same reasons.

Setting local accounting and auditing standards are both viewed as less effective strategies for the enhancement of accounting practice. The mean score of both strategies is less than the average, a majority of the respondents rate the strategies less effective.

As discussed under accounting practitioners data above, one of the reasons these strategies are not thought to be effective is the cost factor. Developing own accounting and auditing standards would require huge investment both in terms of human and financial resources, these resources may not be raised easily in a country such as Botswana with a small number of public limited companies, a limited number of qualified accountants and a predominantly small scale enterprises.

The data suggest that the least effective strategy is writing accounting standards into law. As already explained in the previous section, it is assumed that having accounting standards written into laws would force businesses to observe these standards. This would make it easier to compare business performance, as all of them will be using the same rules. However, changes in business operations would require a change in the law and this takes a long time to be effected. This strategy may not be a good one especially in this era of fast changing technology where companies have to adapt in order to survive. For this reason and others discussed in previous sections, this may not be an effective strategy for the enhancement of accounting practice and the accounting profession.

5.4 Accounting Students Results and findings

5.4.1 Accounting Education Strategies

Table 5.4 (a) to (c) present data relating to education related strategies. The data suggest that accounting students just like accounting practitioners and educators, believe that most of the education related strategies would be effective for the enhancement of accounting education and training, only one strategy is not thought to be effective.

The data suggests that accounting students believe that providing practical training to accounting students during their university is the most effective strategy for the enhancement of accounting education and training. The mean score for this strategy is more than four points, more than half of the accounting students rate the strategy five points which represent extremely effective.

In the previous two sections reasons why the strategy is thought to be effective were given and these reasons still apply in the case of accounting students.

Providing practical training to students might help students to understand accounting better when they see how the theory they learn is applied in real life situations. This can be achieved by sending students on work placement with local companies. At the end of the attachment the students may be asked to write a report about their work experiences and where accounting fits in with the work they have done. Writing a report might make the students take the exercise more seriously. Both parties, that is, students and companies, can benefit from this exercise; students will be get the opportunity to learn about real life problems and issues and can also establish lines of contact for when they finish their studies, and employers on the other hand, could benefit in the long run in that, their future employees would be better prepared for the job. Employers would not need to spend as much money on basic training as they would have done with new undergraduates with no work experience. Supervision by accounting educators should be done so that students take the exercise seriously and also so that employers do not take advantage of cheap labour and use students to perform menial jobs that they would otherwise hire someone to do.

As per accounting students data, encouraging coordinated research between accounting educators and practitioners can be an effective strategy for the enhancement of accounting education and training. The score distribution shows that most students rate this strategy as extremely effective, the mean score is above four points, which represent very effective.

The type and methods for carrying out coordinated research have already been outlined under section 5.2.1. Students could also benefit from a close working relationship between accounting practitioners and educators when the coordination result in the sharing of relevant information that can be used to develop relevant accounting education and training programmes.

The data suggests that accounting students believe that the training and upgrading of domestic accounting educators can be an effective strategy. With a modal point between four and five points and a mean score of nearly four points, representing very effective, this strategy is thought to be more than effective.

Training and upgrading of domestic accounting educators can benefit accounting students indirectly. As discussed under accounting practitioners data, the training and upgrading domestic accounting educators could produce motivated and confident professionals and this indirectly benefits the students in the form of better service.

According to accounting student's data, the development of accounting textbooks and cases, which reflect local cases, can be an effective strategy for the enhancement of accounting education and training. With a modal point at four points representing very effective there is no doubt that accounting students believe that this strategy could be effective for the improvement of accounting education and training.

Some of the reasons given by researchers who are against the use of foreign-authored textbooks are that the textbooks do not reflect the local accounting environment and/or problems, as such; students do not relate the issues therein with accounting at home. If books are written locally, the authors know the conditions under which the textbooks are used and they know the culture and would therefore use appropriate language and style so that users can get maximum benefit from them. This reason is one of those that explain why accounting students feel the strategy could be effective for accounting education and training.

The data suggest that accounting students regard recruiting more professional accountants to take up positions in university teaching as an effective strategy for the enhancement of accounting education and training. The mean score is more than three

points and the modal score is five points, which represent extremely effective. Although the modal point for this strategy is higher than that of the previous one, the number of students who think the strategy can be ineffective is higher for this strategy than that of the previous strategy and thus the low ranking of the strategy compared to the previous one.

As explained in section 5.2.1, professional accountants have the practical experience that when combined with theory could enrich accounting education and training. With their experience of the work place, they can make valuable contribution to the design of a relevant accounting curriculum.

The data suggest that raising the minimum qualification for the entry to the accounting profession to a degree level can be an effective strategy. The score distribution shows that majority of the accounting students rate this strategy three points, which represent effective or means just average. The score distribution also shows that a third of the students believe that the strategy is worth two points or less, which means less than effective.

As explained in the previous sections, raising the minimum qualification for entry to the accounting profession to a degree level would create a common entry point. It is thought that with a first degree, almost all students who want to pursue accounting further would have gained additional knowledge in accounting or related subjects, and therefore, would stand a better chance to do much better in the professional accounting examinations than is the case now. The downside to this strategy is that it would exclude many people who do not have the degree qualification. Although the objective of the strategy is to raise the standard of accounting through better professional accounting examination results, students may

see it as a way of reducing their chances to study for the accounting profession, hence their reluctance to endorse this as an effective.

Having locally developed and supervised professional accounting examinations and certifications is a strategy that can just be marginally effective according to accounting students data. The mean score for this strategy is just above three points which represent effective, however, the score distribution shows that a third of the students rate the strategy less than three points which means that they do not believe that it could be effective for the enhancement of accounting practice.

As already explained in the previous sections, it is assumed that locally developed and supervised professional accounting examinations and certifications would be more relevant and suitable since they would be prepared taking into account the local environment. The accounting problems in some of the developing countries such as the unavailability of relevant textbooks, lack of qualified accounting instructors and the late arrival of accounting material from overseas accounting bodies, to name but a few, are some of the factors which overseas examining bodies do not take into account when they prepare their examinations. It could be for these reasons that some students support the development of locally developed accounting examinations. However, a significant number of students do not believe this strategy would be effective. Having locally developed and supervised professional accounting examinations and certifications would need people with experience in accounting examination development. The strategy might be difficult to implement in Botswana where there is a shortage of people with such skills; a large number of people with these skills are expatriates and they might not be there to help implement the strategy. Also in some countries where locally developed and supervised examination have been developed, it was found that the locals did not embrace the examinations as

expected but instead they continued to register for professional examination from well established bodies from other countries. For example, as discussed in chapter two, Tai (1988) found that in Hong Kong where locally developed examinations were introduced to run parallel with the international developed ones, students tended to prefer the latter. The main reason given was that international examinations were preferred because students would have the choice of where to work rather than be restricted only to their country. The locally produced examinations were not perceived to be of the same standard as the international ones and as such some students shunned them. It could be for these reasons that a significant number of accounting students do not rate this strategy as very effective.

Developing accounting textbooks in domestic language is the only strategy that is thought to be ineffective. The mean score is below three points with majority of the students ranking the strategy to be worth two or one point.

As discussed in the previous sections and in chapter two, it is thought that having textbooks written in the local language could make the teaching of accounting much easier because it is in the language they know and understand. Students in Botswana nevertheless, do not believe that developing accounting textbooks in domestic language could be an effective strategy. As explained in the previous two sections, accounting education starts at college and university level. Although the medium of instruction is in the English language, this is not a problem because almost all the students at this level have or are expected to have a good command of the English language and therefore should not have a problem in understanding written or spoken English. It could be for this reason or others that accounting students in Botswana do not believe that developing accounting textbooks in domestic languages could be an effective strategy.

5.4.2 Accounting practice strategies

Data relating to accounting practise strategies is presented in table 5.4 (d) to (f). The results suggest that accounting students believe that most of the accounting practice strategies could be effective for the enhancement of accounting practice and the accounting profession; only one strategy is thought to be ineffective.

Table 5.4 shows the strategies in descending order of effectiveness. The data shows that strategies one to six are similar in terms of effectiveness. They all have a mean score above four points and all have a modal score of five points which represent extremely effective. Strategies number seven to fifteen also show similar characteristics and these are a) mean score above four points and a score distribution with four points as the modal score (except for two of the strategies). These results suggest that there is a small difference in terms of effectiveness between the above strategies.

Accounting students data show that ‘to encourage cooperation between the accounting profession and the university’ is the most effective strategy for the enhancement of accounting practice and the accounting profession. A mean score over four points and a modal point of five points suggest that the strategy is thought to be very effective.

The reasons why this strategy is thought to be effective have already been given in sections 5.2.2 and 5.3.2. Also accounting students probably believe a close cooperation could create more opportunities for them in terms of securing accounting jobs in the accounting firms. Accountants are the eyes and ears of what goes on in accounting practice, if they communicate this information to accounting educators, the information could be used to develop an accounting curriculum that reflect accounting practice and the accounting needs of the country.

According to the accounting students results, educating government officials about the role and benefit of accounting for economic development could be a very effective strategy for accounting practice. This is because of the same reasons as given under section 5.2.2 and 5.3.2.

Establishing programmes for cooperative teaching arrangement between the profession and the university is thought to be a very effective strategy for the enhancement of accounting practice and the accounting profession.

Inviting accountants who have the field experience to give lectures to students could enhance their knowledge. Cooperative teaching arrangements can also involve taking students to the field to observe how what they are taught in the classrooms is used in practice.

Educating businessmen about the role and benefits of accounting, requiring and providing continuing education for accountants after graduation and using computers for processing data, are all thought to be effective strategies that can enhance accounting practice and the accounting profession in Botswana. The reasons why the above are thought to be effective are as given in the previous sections.

Accounting students believe that encouraging students association activities can be an effective strategy for the improvement of accounting practice. The modal score for this strategy is four points representing very effective followed by five, which means extremely effective.

Encouraging accounting students associations could provide a platform where students meet to share or exchange ideas.

The data suggest that strengthening the powers and responsibilities of the Botswana accounting profession, educating decision makers on how to use accounting information for making economic decisions and defining professional ethics for

accountants are all thought to be effective for the improvement of accounting practice. The score distribution shows that the modal score for all these strategies is four points representing very effective followed by a score of five points, which represent extremely effective. The reasons why these strategies are thought to be effective are as already discussed under section 5.2.2 and 5.3.2 under accounting practitioners and educators results respectively.

Educating the public about the role of accounting in economic development is thought to be an effective strategy as per accounting students data. The score distribution shows two modal points at three and five points which represent effective and extremely effective respectively. The reasons why this strategy is thought to be effective are as given under accounting practitioners and educators data.

Establishing professional accounting organisations in the country, determining information needs of users of accounting reports, encouraging participation of accountants in social activities and determining accounting information needs of the country at macro and micro levels are all thought to be equally effective for the enhancement of accounting practice and the accounting profession. As described in the previous sections, determining information needs of users of accounting could be done to ensure that accounting reports contains the relevant information that is required by accounting information users.

Limiting public accounting to professionally qualified accountants is thought to be an effective strategy by accountants. With a mean score of just above three points, the strategy is effective.

Just like practitioners and educators, it could be that accounting students believe that professionally qualified accountants can offer better service than non-

qualified accountants leading to the improvement in accounting practice and the accounting profession.

The data suggests that writing accounting standards into Botswana law, determining the number of accountants needed by the country, setting local accounting standards and auditing standards are all thought to be effective strategies for the enhancement of accounting practice.

As discussed in previous sections, writing standards into Botswana law would create uniformity in accounting reporting and auditing and the results would be comparable accounting reports. This would create an environment of fair competition for all the companies, as they would all be forced to abide by the same standards or rules. However, turning standards into law would make it more difficult for companies to quickly change or adapt due to changes in the business environment.

Accounting students data suggest that determining the number of accountants needed by a country could be an effective strategy for the enhancement of accounting practice and the accounting profession. A mean score of three points representing effective suggest that the strategy is effective. However, the data shows that a significant number of students rate the strategy as worth two points or less, which suggests that accounting students do not regard the strategy to be that important.

As already explained in previous sections, it is assumed that there is a shortage of professional accountants in developing countries and that determining the number of accountants needed by a country and working towards that goal would produce accountants can solve most of the developing countries' accounting problems.

Setting local accounting and auditing standards are all thought to be effective strategies for the enhancement of accounting practice and the accounting profession.

The mean score for both is three points representing effective. Just like the previous strategy, a significant number of respondents rate the strategy ineffective.

As described in the literature search chapter, researchers such as Hove (1986) have argued that developing countries need accounting and/ auditing standards which are suited to their accounting environment. It could on this basis that accounting students see the need for the development of local accounting and auditing standards.

The only strategy, which is thought, to be ineffective for the enhancement of accounting practice and the accounting profession would be the localising of professional accounting examinations. The distribution of the scores shows multiple two modal points at one point and three points representing not effective and effective respectively.

As discussed in chapter two, some researchers of accounting in developing countries have suggested that localising professional accounting examinations can help produce examinations which are more relevant for accounting students in developing countries. They argued that this is because people who know the environment and conditions under which students in developing countries operate would set such examinations. However, our findings suggest that accounting students in Botswana do not believe that localising professional accounting examinations could be an effective strategy. It could be because they believe that given the shortage of qualified accounting instructors in the country as discovered under chapter four, the strategy would be impossible to implement. Some countries, which have localised professional accounting examinations, have observed a decrease in the number of people taking such examinations. This is because such examinations are not internationally recognised as those they were replacing. As discussed in chapter two, Tai (1988) found that in Japan when students were given a choice between the local

and the foreign accounting examinations, a majority preferred the latter because they thought that they would be more internationally marketable if they hold such qualifications instead of local ones. This is the dilemma which local accounting examinations will be faced with and will have to address if they want the examinations to be a success.

5.5 Comparisons of Group Results

In this section accounting practitioners, educators and accounting students data are compared to find out whether there are any similarities or differences in the way the three groups feel about the strategies for the enhancement of accounting education and training and strategies for accounting practice and the accounting profession. Analysis of the data across the three groups is important to measure the level of support from each group as this gives an indication of the likelihood of success or failure if such a strategy was adopted as a policy. The other main aim of this section is to discuss the wider implications of adopting these strategies for improving accounting education and training and for the enhancement of accounting practice and the accounting profession in Botswana.

5.5.1 Comparison of the Education and Training Strategies

The findings showed that under all the groups, most of the accounting education and training strategies are thought to be effective for the enhancement of accounting education and training. For accounting practitioners, six of the eight education and training strategies are thought to be effective, under accounting educators and students data, seven of the strategies are thought to be effective. Only one strategy is perceived to be ineffective for the enhancement of accounting

education and training by all the three groups. This suggests therefore that there is not much difference in the way the three groups perceive these strategies.

Using the mean as a guide for the measure of effectiveness, the results suggest that accounting practitioners are the least optimistic of the three groups and accounting educators are the most optimistic as shown by higher mean scores calculated for each strategy. The reason for the differences in emphasis could be due to the fact that accounting educators may have a different perspective because they are involved in accounting education and training; they are therefore well informed about issues relating to accounting education and training in the country. The strong emphasis from accounting educators could also be an indication that they want these changes made to the education system. It is important to bear in mind that the accounting educators group has the smallest number of respondents and as such the mean score for each strategy is more responsive to a small change in the voting pattern; the other two groups have a relatively higher number of respondents. The great support for the educational strategies by accounting educators could therefore be a result of random chance rather than a difference in opinion or beliefs between the groups. There is also a difference in the order of preference for the strategies.

All the three groups perceive the training and upgrading of domestic accounting educators as an effective strategy for the enhancement of accounting education and training but that accounting educators support the strategy more than the other two groups. This is the most effective strategy in the case of accounting educators but is third and fifth in ranking in the case of students and practitioners results respectively. Other researchers have reached the same conclusion too. As discussed in chapter two, Aldolmohammadi (1988) noted that one way to enhance the accounting profession in developing countries would be through the training and

upgrading of the accounting faculty. He argued that the result of such training would be a production of qualified and competent staff ready to make a significant contribution to the development of accounting in the country.

The reasons why this strategy is perceived this way have already been discussed in the previous sections in this chapter. The high support for this strategy from all the groups could be indicative of their willingness to accept the strategy if it becomes a policy for the authorities. Accounting educators are likely to cooperate in the implementation of the policy if they believe that this will improve the standard of accounting education and training. As discussed in previous sections, accounting educators co-operation may involve attending upgrading courses or attending courses that are meant to equip them with skills to enable them to perform their work better. It could also involve sharing specialist knowledge such as computer skills knowledge through seminars or workshops. Practitioners' co-operation is also crucial in that they may be requested to contribute financially to assist in the further education and training of educators. Accounting students support and understanding is also important because of the need to replace educators who are on study leave with new ones. If students are made aware of why it is happening then, it is likely that they might support the policy if they know that it is aimed at improving the standard of accounting education and training in the country.

Accounting practitioners and students perceive 'providing practical training to accounting students during their university training' as the most effective strategy for the enhancement of accounting education and training; the strategy is ranked second under accounting educators. The research findings revealed that both expatriates and citizen accountants regard this as the most important educational strategy; it is more

important to university educators than to professional educators and is considered the most effective strategy by both professional and university accounting students.

It is through practical training that students can get the opportunity to see how accounting is done in the real world. It is offering them a chance to put into practice what they have learnt in the classroom, thereby helping to bridge the gap between accounting theory and practice. It is hoped that knowledge and experience gained from the practical training could be valuable for the improvement of accounting education and training programmes thereby leading to the production of a more relevant accounting education curriculum.

If practical training involves students placements with companies, then accounting practitioners' co-operation and support is very crucial for this to be a success. Finding companies that are willing to take students for work placement is not an easy task, but if accountants believe that this is a good strategy, then the task might be made much easier because accountants are the ones who will end up working alongside the students or acting as their supervisors. Students are also likely to benefit from the exercise because of the willingness by accountants to guide and work with them. Accountants or accounting firms might also be requested to help partly finance the practical training scheme, that is, to meet some of the student expenses during this course of training. Support for this strategy by accountants is very important because this exercise is a cost to the accountant and to the company in terms of lost time and revenue that would otherwise have been used for some revenue generating activities; their co-operation is therefore very important for these reasons. Accounting educators' co-operation is also important for the success of the strategy because they are the ones who draw up plans for the implementation of the strategy. This means making plans of what needs to be done and also playing a key role in helping students

secure places with companies. They also negotiate or act as mediators between companies and students and in an advisory role in the company's dealing with the students. They can offer advice on what the two can do in order to get maximum benefit from the scheme.

Accounting students support is important because it means that if they know the importance of this exercise, they can be more motivated to play a positive role in it and derive some benefits from the exercise if they support the strategy than when they do not.

All the three groups perceive encouraging coordinated research between accounting educators and practitioners as a very effective strategy for the enhancement of accounting education and training. It is the third most effective educational strategy in the case of accounting practitioners and educators but second in the case of students. Although the ranking of the strategy is different under the three groups, the mean scores of the strategies under all the groups and the score distribution suggest that the strategy is thought to be equally important for the enhancement of accounting education and training. The findings show that citizen accountants support the strategy much more than expatriates accountants do. The findings also show that this strategy is considered the most effective by professional educators but is fourth in the ranking order in the case of university educators. This suggests that professional educators believe more strongly in the effectiveness of the strategy than university educators do.

As already discussed in chapter two, some researchers have argued that the lack of relevant accounting research, which is aimed at developing countries needs is one of the major drawbacks to accounting development in these countries. Leading accounting journals carry very little accounting research, which can be deemed

relevant for the needs of developing countries. Coordinated research between accounting educators and practitioners could result in the production of relevant research aimed at addressing domestic accounting problems. Also, due to the fast changing business environment as a result of advances in technology, coordinated research between accounting educators and accountants is necessary in order to identify quickly the accounting problems that could arise as a result of change in the pace of development. The results of coordinated research between accountants and practitioners could be research that is relevant for the accounting environment of Botswana and other developing countries in similar situations.

Support for this strategy by all the three groups is important because it is an indication of the importance which the groups attach to the strategy. Accounting educators support for the strategy is important because they are the ones who carry out the research and with the help of accountants who provide the finance. The high rating for the strategy means that they understand that there is a need to have coordinated research between accounting educators and practitioners. Although the students may not be involved directly with the research process, their support is important because they might be involve in the future implementation of some policies drafted on the basis of the research recommendation as future accountants or managers. The findings also suggest that citizen accountants support this strategy much more than expatriates accountants do. Citizen accountants seems to show much higher enthusiasm for most of the strategies than expatriates accountants and this is good because it suggest that they would support policies designed to bring about this changes. The level of support from citizen accountants also suggests that they are less satisfied with the current state of accounting education and training in Botswana. As discussed in chapter two, accounting as currently practiced in Botswana is not very

different from accounting practice in the UK where most of the accountants got their accounting qualification, it is not surprising that they are happy with the current position. Citizen accountants know and understand the environment better than expatriates; it is fair to assume that their views reflect what the country needs.

Recruiting more professional accountants to take up positions in university teaching is thought to be an effective strategy by all the three groups. The findings however, show that, accounting practitioners are more optimistic about the effectiveness of this strategy as compared to either educators or accounting students. The findings also show that there is not much difference between the views of expatriates and those of citizen accountants on this strategy.

As discussed in section in previous sections, one of the reasons the above strategy is thought to be effective is because of the practical experience that professional accountants could bring with them to the classroom. Accounting students need the practical experience to bridge the gap between theory and accounting practice. Although the findings suggest that there is a need for more professional accounting educators, it is important to make sure that the correct balance is struck so that the university is not turned into another professional accounting training institution. This is important because both academic experience and professional accountants practical experience and knowledge are needed for the development of the country.

All three groups perceive developing accounting textbooks and cases, which reflect local issues, as an effective strategy for the enhancement of accounting education and training. The strategy is fourth in the ranking order in the case of accounting practitioners, it is fourth and fifth in the case of accounting students and accounting educators respectively. The results also show that university students are

much more in favour of developing accounting textbooks and cases, which, reflect local issues than professional students are.

The above findings supports the arguments raised by some researchers who have questioned the use of textbooks meant for developed countries in developing countries. As already explained in the previous sections in this chapter, most developing countries use accounting textbooks from developed countries especially the United Kingdom or United States. These textbooks are not thought to be appropriate for developing countries' needs as argued out by some researchers who cited different accounting environment prevailing in developing and developed countries. It is also thought that as accounting is a product of the social, economic, legal, and political environment in which it operates (Hove 1986, Perera 1989), these factors are different in developing countries. It follows, therefore, that accounting textbooks that are developed for accounting environment prevailing in developed countries may not be appropriate for accounting in developing countries given these differences. Translating these textbooks is not a solution either as Briston (1978) noted that translating foreign accounting textbooks, accounting and auditing standards without adapting them to local needs and environment is not a useful practice.

All the three groups perceive the raising of minimum qualification for entry to the accounting profession to a degree as an effective strategy for the enhancement of accounting education and training; however, the results show that accounting students are less enthusiastic about the strategy compared to educators and practitioners. It could be that accounting students, most of whom do not have a degree qualification, see this strategy as a way of denying them the chance to enter the accounting profession. Expatriates accountants believe that the strategy is more important for the enhancement of accounting education and training than do citizen accountants. The

findings show that citizen accountants consider to be ineffective for the enhancement of accounting education and training in Botswana.

The difference in emphasis between expatriates and citizen accountants could be that the former is used to graduates accounting professions from the countries they come from whilst that is not the case with the latter. There is no doubt that this strategy may deny many people the chance to study for a professional qualification.

Accounting educators perceive having locally developed and supervised professional accounting examinations and certification as an effective strategy, accounting students perceive the strategy to be just marginally effective and the same strategy is thought to be ineffective for the enhancement of accounting education and training by accountants. The findings show that university students endorse the strategy much more firmly than professional students do. The international recognition that a holder of professional accounting qualification enjoys could be the reason why there is a difference in emphasis; professional students may be after this recognition as it has happened elsewhere in the world where students sought certificate that could give them international recognition rather than local ones which are thought to be more relevant for the environment prevailing in the country.

Support for this strategy from accounting educators is important because of the important role that they might be required to play if the strategy was turned into a policy. Some of the accountants might be asked to assist in the development and supervision of local professional accounting examinations and certification.; if they are motivated to do so this would smooth the implementation of the strategy.

The data also suggests that accounting practitioners do not believe that having locally developed and supervised professional accounting examinations and certifications could be an effective strategy for the enhancement of accounting

education and training. Just like students, accounting practitioners probably support the existing scheme because of its international recognition. It is also not surprising that they support this strategy because a majority of them are probable holders of certificates from international accounting bodies. Also, to implement such a strategy would require huge resources both manpower and financial, people who have the qualification and experience in examination setting would be required. To train such people will be too long and recruiting from outside is not easy either as these may not come cheap. These could be some of the reasons that make this strategy less attractive in the eyes of accountants.

The research findings show that accountants, educators and students perceive 'developing accounting textbooks in local languages' as an ineffective strategy for the enhancement of accounting education and training. All the three groups agree on this strategy. Some of the reasons why the strategy is thought to be ineffective for the enhancement of accounting education and training have already been outlined under section 5.2 and 5.3. All the three groups believe that textbooks should be written in the English language.

5.5.2 Comparison of Accounting Practice and Profession Strategies

Just as under section 5.5.1, a comparison of accounting practitioners, educators and students results is made to determine whether there are any similarities or differences in the way the three groups perceive the strategies for the enhancement of accounting practice and the accounting profession. As explained in the previous section, the findings are important to further explain the strategies. The results will also give an indication as to whether the strategies if adopted as policies will achieve the intended objectives or not. If the respondents show a high level of support for the strategy, the chances are that the strategy will be successful.

The findings revealed that at least sixteen of the twenty-one accounting practice and accounting profession related strategies are thought to be effective for the enhancement of accounting practice and the accounting profession by all the three groups. The data shows that according to accounting students, twenty of the twenty-one strategies are thought to be effective, for accounting educators and practitioners the number of effective strategies is sixteen and eighteen respectively. This suggests that accounting students view the strategies more positively compared to the other two groups. The characteristics of the student data is that of a high proportion of the respondents are citizens, the only group where the respondents have very little or no practical or teaching experience and in which female respondents are more than male respondents. The above and perhaps other factors could have influenced students to respond in the manner they did. The findings also show more support from accounting practitioners for the strategies as compared to accounting educators. This could be due to accounting practitioners' experience and knowledge about accounting practice and the accounting profession. Support for the accounting practice and accounting profession strategies by accountants could also be an indication that they believe that the strategies will make a positive contribution to accounting practice and the profession.

Accounting practitioners perceive 'defining professional ethics' as the most effective strategy for the enhancement of accounting practice and the accounting profession. This strategy is ranked tenth under both accounting educators and students results. There is a difference in emphasis between the groups regarding this strategy. The findings also suggest that expatriates accountants support this strategy more than citizen accountants do and that professional educator more than university educators.

As explained already in section 5.2, this strategy is very important to accountants because professional ethics is the pillar upon which the accounting profession is built. Expatriate accountants may have a different view on this strategy because of various reasons. It could be that the standard of accounting professionalism in countries where they originate from are different from what they have seen in Botswana. The lack of professional ethics amongst accountants in Botswana could also have guided this decision. Also given the events, which led to the collapse of the Enron Company in the United States of America, it could be that respondents were concerned by the lack of professional ethics among accountants. It could also be that the difference in emphasis for this strategy between citizen and expatriate accountants may therefore be due to cultural differences between the two.

Accountants support this strategy because they know that it is important for the survival of the profession and this could make it easier to implement a policy that is aimed at promoting professional ethics. Accounting educators and students will not be directly affected by any policy that is aimed at tightening the rules on professional ethics, but they will benefit indirectly from better service and more reliable accounting information.

The findings show that accounting educators and students regard to 'encourage cooperation between the accounting profession and the university', as the most effective strategy for the enhancement of accounting practice and the accounting profession and that university educators are more in favour of the strategy compared to professional educators. This strategy is also perceived as very effective by accounting practitioners. Although there is a difference in the ranking of the strategy by accounting students and educators on one hand and by practitioners on the other, the mean and the distribution of the scores does not suggest that there is much

difference in the way the three groups feel about the strategy in terms of its effectiveness for the enhancement of accounting practice and the accounting profession.

As discussed in chapter two, cooperation between accounting education and accountants has been suggested as an important strategy for enhancing the accounting profession and accounting practices in developing countries (Al –Basteki 2000). Some benefits from such cooperation could be better handling of problems and other accounting issues facing developing countries. Also, cooperation in the area of teaching will help bring in real world problems to the classroom and thus enhance learning. Close cooperation between the university and the accounting profession could also mean that the university will be made aware of real life problems or issues affecting the accounting profession and accounting practice so that they can make changes to the accounting education and training to meet these challenges. Other major benefits from such cooperation include the maintenance of a dynamic accounting programme that is geared to the local environment. In addition, increased cooperation could result in the establishment of internship programmes that would enable students to gain practical experience in accounting.

Cooperation between accounting educators and practitioners is important for a successful implementation of a policy that is aimed at encouraging cooperation between the university and the accounting profession. Accounting practitioners and educators both supports this strategy and this is a good indication that if the strategy is adopted, as a policy it will deliver the desired results.

The results show that accounting practitioners and students view establishing programmes for cooperative teaching arrangements between the profession and the university as an effective strategy for the enhancement of accounting practice and the

accounting profession. The strategy is ranked as third most effective for the enhancement of accounting practice and the accounting profession under both practitioners and students. Although the data suggests the strategy is effective as per accounting educators data, it is the eighth most effective strategy; a less degree of emphasis on the importance of the strategy with less support from professional educators than from university educators.

As discussed in section 5.2, establishing programmes for cooperative teaching can involve the joint production of accounting education and training programmes. This is active involvement of accounting practitioners in the drawing up of the accounting curriculum. It could also involve joint teaching arrangement between the university and accountants on the fields. The result of such cooperation could be the establishment of an education and training programme that is geared towards the accounting needs of the country.

Establishing programmes for cooperative teaching arrangement between the profession and the university would require cooperation of key players who are accounting educators and accountants. Their support is likely to lead to a successful implementation of the strategy as a policy. University educators will play a bigger role in drawing up the accounting programmes also support this strategy strongly and this is good because it shows that they were likely to accept the policy.

Requiring and providing continuing education for accountants after their graduation is thought to be an effective strategy by all the three groups. Although it is ranked in different orders under the three groups, the means and score distribution of this strategy under all the three groups however, does not suggest that there is a great difference in the way the three groups perceive the effectiveness of this strategy. The

findings suggest that university accounting educators support the strategy more than professional educators do.

As already discussed in previous sections, providing continuing education for accountants is necessary in today's fast changing business environment. Skills and knowledge acquired during accountants training may not be relevant to tackle the problems that are faced by businesses today. The findings show that both expatriates and citizen accountants accept that providing continuing education for accountants is very important. The fact that accountants accept this as an important strategy could make it easier to implement this as a policy. Accounting educators' support for the strategy is crucial because they can have a positive input into the programme based on their research background; they might also be asked to assist in running the programmes.

Accounting educators and students perceive the use of computers for processing data as a much more effective strategy than accounting practitioners do and university students support this strategy more than professional students.

As already discussed in section 5.2, it is thought that the use of computers could help speed up the processing of data, errors could also be reduced as companies move from manual to computer processing. The shortage of computers and computer skilled personnel could be some of the reasons that will make this strategy less effective for the enhancement of accounting in Botswana. The majority of business operations in Botswana are small business firms and these lack the resources to buy computers or to hire the services of computer specialist. This is one of the reasons why the use of computers for processing data is not thought to be highly effective for the enhancement of accounting practice. However all the three groups support is important because they have a role to play if the strategies becomes policies;

accounting practitioners or their firms may be requested to contribute financially or help train personnel for data entry. Educators on the other hand may be required to offer teaching services such as computer training.

Education decision makers on how to use accounting information for making economic decisions is the second most effective strategy for accounting educators and practitioners. Accounting students also view this strategy to be effective but not with as much emphasis as the other two groups. As discussed in chapter two, accounting plays an important role in the economic development of a country. It plays this role if users of accounting information such as decision makers are made aware of its important role and if they are educated on how to use this information to make economic decisions through workshops and seminars organised for businessmen and government officials. Accounting practitioners can play a role by organising such workshops and also by helping to finance and to publicise such workshops and seminars. They can also help identify key beneficiaries as they have more knowledge about the needs of businessmen and other accounting information users from their dealing with the different clients. Educators support for this strategy is also important because they can be employed as resource persons in these workshops. From the research they conduct, they can make a valuable contribution to the knowledge data base through seminars and workshops.

The results show that the three groups view the limiting of public accounting to professionally qualified accountants as an effective strategy; that accounting educators regard the strategy to be much more effective than either accounting practitioners or students.

It is thought that limiting public accounting to professional accountants would help to ensure that only those who are qualified carry out public accounting work.

Accountants who are directly affected by this see this as an effective strategy that could enhance accounting in Botswana. Both citizen and expatriates support this strategy and this would make the implementation of the policy much easier. In a country where accounting skills are limited, the employment of non-qualified staff is sometimes unavoidable. The strong endorsement of this strategy by accounting educators suggest that they strongly believe that only professional accountants should be allowed to carry out public accounting work.

However, given that there are many small business operations in Botswana, the services of non-professional accountants may be required. This is because the services of professional accountants do not come cheap. Some of the small business cannot afford the services of these accountants; it could be on non-professional accountants that small businesses fall back on.

Strengthening the powers and responsibilities of the Botswana Accounting profession is perceived to be an effective strategy by all the three groups with accountants and students showing much more support for the strategy. The results also show that citizen accountants support the strategy more strongly than expatriates accountants do.

A strong accounting profession is necessary for the growth of the accounting in the country. Internal and external investors may be attracted to the country if they know that there is a strong profession that will help them protect their interest. A strong profession will also have control over accountants in practice in the country to make sure that they operate ethically and as such investors will have the confidence that their investment will be safe. Strengthening the power of the profession will give it powers to take disciplinary actions against any members that do not observe its code of conduct. Support for this strategy especially by accountants is important because it

shows how strongly they believe in it and it also measures the degree of such if a such a strategy was adopted as a policy.

To encourage accounting student activities is perceived by all the three groups to be a very effective strategy, students support the strategy more strongly than either of the two groups. This is because the students will benefit directly from the implementation of the strategy. Students activities can be gathering where the students exchange ideas and share accounting information. The results of these activities could be the formation of societies or clubs which offer business advice or counselling to small business people. It is significant that accounting educators support this strategy, because it shows that they also believe that the strategy is significant and that they are prepared to assist if asked to give advice on the formation and operations of these associations or students activities. Accounting practitioners support is important too because they have the resources which are needed to run these activities.

To encourage participation of accountants in social activities and establishing professional organisations in the country are thought to be effective strategies by all the groups. Professional activities and organisations are essential for raising the image and status of accountants and of the accounting profession in the country. The support of accountants is important in order for these strategies to be successful. It is through the active participation of accountants in social activities that society can learn about the important role that accounting and accountants in particular play in society. It is also through active participation in social activities that ordinary people could learn more about accounting, this could help build a good image for accounting and the accounting profession.

Some of the strategies were thought to be ineffective or just marginal effective for the enhancement of accounting practice and the accounting profession by all the

groups. Writing accounting standards into law is perceived to be marginally effective by practitioners. Expatriate practitioners perceive the strategy to be ineffective while citizen practitioners on the other hand rate the strategy effective for accounting practice. Again because of cultural differences where the former are not used to the use of laws to enforce compliance of the standards is the reason for the differences in emphasis. The findings shows that the strategy is thought to be the least effective by accounting educators and just average by accounting students. These overall results suggest that writing accounting standards would not be a popular strategy especially that the important group who are the accountants do not support such a strategy.

The setting up of local accounting and auditing standards is perceived to be an ineffective strategy by accounting practitioners and educators but is thought to be just effective by accounting students. These findings suggest that, not much support for such a strategy exists amongst the relevant groups, as such, it would not be wise to devote resources to the design and development of such standards. Instead resources that would otherwise have been used to develop these standards can be channelled to more pressing issues such as the training of accounting personnel. The development of local accounting and auditing standard is a huge undertaking and it would require large resources. As mentioned in the previous sections, the cost issue is one of the major reasons why countries have failed to come up with own accounting standards but instead some have argued for regional standards where these cost will be shared by countries in the region. Other reasons for the support of existing standards is as stated by Belkaoui (1994) who argued that adopting international accounting and auditing standards could enable developing countries to emulate well established standards of behaviour and conduct and this is good for developing countries.

Accounting educators, practitioners and students perceive localising professional accounting examinations and certification as a strategy that is not effective for the enhancement of accounting practice and the accounting profession. It has been argued that localising professional accounting examinations and certifications would result in examinations that reflect the local accounting environment as opposed to the current examinations which have no relevance to the country. Accountants, educators and students in Botswana however, do not believe that localising professional examinations and certification would not enhance accounting practice and the accounting profession in Botswana, therefore not necessary to have such a strategy in Botswana.

5.6 Conclusion

This chapter carries an analysis of data collected from accounting practitioners', accounting educators' and accounting students on how they perceive some strategies that are thought to be effective for the enhancement of accounting education and training, accounting practice and the accounting profession in developing countries with a view to determine those strategies that can be effective in Botswana.

The findings revealed that the training and upgrading of domestic accounting educators, providing practical training to accounting students during their university training, and encouraging co-ordinated research between accounting educators and practitioners, are all thought to be very effective strategies that can enhance accounting education and training in Botswana.

Other effective accounting education and training strategies are: to develop accounting textbooks which reflect local issues, raising the minimum qualification for entry to the accounting profession to a degree, recruiting more people with an

accounting professional qualification to take up positions in university teaching, and, having locally developed and supervised professional accounting examinations and certification. The research revealed that to develop accounting textbooks in the local language would not be an effective strategy for the enhancement of accounting education and training. This is because English is one of the official languages of Botswana; it is spoken and read by many people in the country. Most accounting users will not have a problem using textbooks written in the English language.

The research findings showed that training and upgrading of domestic accounting educators is thought to be the most effective strategy for the enhancement of accounting education and training in Botswana. This is not surprising given that in the previous chapter it was discovered that the shortage of qualified accounting instructors is the most significant problem facing accounting education and training in Botswana. These findings suggest that accounting educators, practitioners and students probably believe that training and upgrading of domestic accounting educators could be one way of addressing the shortage of qualified accounting educators in the Botswana. This is not a problem that is unique to Botswana some researchers have found this to be the case in other developing countries for example Abdolmohammadi (1988).

Accounting practitioners, educators and students in Botswana believe that providing practical training to accounting students during their university training is important for the enhancement of accounting education and training. It is expected that through this training, students would get the opportunity to put into practise what they have been taught in the classroom, thus bridging the gap between theory and practice. Knowledge and experience gained from these practical training could be valuable for the improvement of accounting education and training programmes as a

result of the changes made to the accounting curriculum a more relevant accounting and education programme could be developed.

The findings suggest that to encourage co-ordinated research between accounting educators and practitioners could be an effective strategy for enhancing accounting education and training; this is the view of accounting practitioners, educators and students in Botswana. Some researchers of accounting in developing countries have suggested that existing accounting research does not address accounting problems faced by developing countries such as Botswana. Most developing countries need basic practical accounting research to help with practical problems such as setting up accounting systems that are effective or how to maintain proper books of accounts. It is thought that co-ordinated research between accountants and educators could result in the production of relevant research aimed at problems of developing countries. Accountants and educators need each other for this purpose because the former have the financial resources needed to carry out the research whilst the latter possess the skills needed to carry out the research. A partnership between the two could result in the production of relevant research for the accounting needs of the country.

Accountants, educators and students in Botswana perceive the development of accounting textbooks, which reflect local issues, as an effective strategy for the enhancement of accounting education and training in Botswana. These findings also confirm previous research findings which suggested that foreign accounting textbooks may not be appropriate for the needs of developing countries as they are not aimed at the accounting environment prevailing in those country. Translating accounting textbooks is not thought to be a solution either. Briston (1978) noted that translating foreign accounting textbooks, accounting and auditing standards without

adapting them to the local needs and environment is not a useful practice. These findings suggest that respondents would support a strategy aimed at the development of local textbooks, whose target is the local environment and discusses accounting issues and problems prevailing in the country.

The research findings showed that accountants, educators and students perceive 'developing accounting textbooks in local languages' as an ineffective strategy for the enhancement of accounting education and training. This is because the English language is one of the two official languages in Botswana. It is also the language of instruction from secondary school up to university level. It is therefore unlikely that accounting students or other users of accounting textbooks would have a problem with reading accounting textbooks written in the English language. Also the difficulty in finding suitable local words to replace some of the accounting terms makes the development of accounting textbooks in the local language a difficult task. There are also a number of expatriates accountants working in the country who do not read nor write in the local languages, these would face problems using accounting textbooks written in local language. And finally, Botswana like many other developing countries wants to attract foreign investors, the use of English, as a language for business can be helpful in this regard.

Accountants, educators and students perceive most of the accounting practice and the accounting profession strategies to be very effective for the enhancement of the accounting profession. These strategies relate to the regulation and supervision of the accounting profession, the organization of the accounting profession, the setting of accounting and auditing standards, formulating programmes for continuing training and education of accountants, and, the social role of accounting. The research findings showed that generally the respondents agree on a number of the strategies.

The findings revealed that defining professional ethics for accountants, encouraging cooperation between the accounting profession and university, establishing programmes for cooperative teaching arrangement between the profession and the university, requiring and providing continuing education for accountants after graduation are thought to be some of the most effective strategies for the enhancement of accounting practice and the accounting profession.

Accounting practitioners perceive defining professional ethics as the most effective strategy for the enhancement of accounting practice and the accounting profession and that other groups regard this strategy as very effective too. Defining professional ethics is very important to maintain the integrity of the profession and the quality of work done by accountants. The collapse of the Enron company in the United States partly due to the unethical conduct of accountants has made this strategy much more important. Defining professional ethics for the accounting profession has become much more crucial for the survival of the accounting profession.

The research findings suggest that the respondents perceive limiting public accounting to professionally qualified accountants is a very effective strategy for the enhancement of the accounting profession and accounting practice. By limiting public accounting to professionally qualified accountants, the profession can ensure that only qualified and competent accountants are allowed to practise. However, limiting public accounting to professionally qualified accountants would result in the recognition of only this group. This is not necessary in a country with a small number of private investors; the emphasis should be on lower level technicians to handle work for small to medium business enterprises which are in the majority.

The research findings revealed that requiring and providing continuing education for accountants after graduation would be an effective strategy for the enhancement of accounting practice and the accounting profession in Botswana. Offering continuing education is designed to ensure that accountants are fully equipped with the latest information in order to handle their work efficiently. Requiring and providing continuing education for accountants means putting in place programmes for continuous updating and upgrading of accountants' knowledge and skills to meet the challenges of a changing and highly competitive business environment.

Establishing professional accounting organisations in the country and strengthening the powers and responsibilities of the Botswana accounting profession are all thought to be effective strategies for the enhancement of accounting practice and the accounting profession. These findings confirm earlier research findings by Mueller (1968) who argued that a country's accounting profession plays a major role in establishing accounting practices. Later, Enthoven (1985) also suggested that developing countries needed very strong accounting professions and that weak accounting professions could have a negative influence on the accounting profession and practices in the county. He suggested the following activities that accounting professions could play: setting accounting and auditing standards, designing codes of practice, designing training and educational programmes, giving qualification tests, doing research and exchanging information with other accounting bodies. Baliga (1993) also found that the establishment of a strong accounting profession was an important strategy for enhancing accounting in developing countries.

The findings also show that a closer cooperation between the accounting profession and university would be an effective strategy for the enhancement of

accounting practice and the accounting profession. Increased co-operation could lead to better communication between accountants and educators. Accountants need to communicate to the academic community, the skills and knowledge necessary for accounting practice and also provide feedback on the strength and weaknesses of accounting graduates. Other forms of cooperation involves inviting accounting practitioners to visit the university to give lectures or to participate in student functions, or having accounting practitioners serve as members of accounting advisory committees for accounting colleges or universities. Cooperation could also result in the establishment of internship programmes that would enable students to gain firsthand knowledge concerning accounting practice and related problems. Practitioners might also be encouraged to provide the necessary resources to the faculty for conducting relevant research studies for the enhancement of accounting practice in Botswana. The result of such cooperation might be the development of an accounting programme that is geared to the business and economic environment of the country.

The research showed that writing accounting standards into Botswana law, setting local accounting standards, setting local auditing standards, localising professional accounting examinations, and, determining the number of accountants needed by the country are less effective strategies for the enhancement of accounting practice and the accounting profession in Botswana. This means that respondents do not believe that adopting the above strategies would significantly change the standard of accounting practice in Botswana. Setting local accounting or auditing standards is not thought to be an effective strategy because in Botswana the accounting profession has adopted international accounting and auditing standard for reporting and auditing purposes. Some researchers have recommended that developing countries should use

the IAS because these standards could enable developing countries to emulate well-established professional standards of behaviour and conduct, which is good for developing countries (Belkaoui 1994). Also the design of local accounting and auditing standard would require huge resources which the local accounting profession cannot afford. This is why researchers such as Ndzingo (1990) have advocated for regional accounting standards where the resources can be shared by the countries in the region. The use of international accounting and auditing standards in developing countries means that resources that would otherwise have been used for this should be channelled towards other projects such as the training of lower level accounting personnel. However when adopting the international accounting standards for use care should be taken to ensure that only those that are relevant are adopted and the standards should be adapted to fit the local environment and the needs of the country.

Education and Training Strategies

Accounting practitioners

Table 5.2 (a)

	NE	LE	E	VE	EE	X
1. Providing practical training to accounting students during their university training	0	0	1	7	12	4.55
2. Recruiting more professional accountants to take up positions in university teaching.	0	1	5	5	9	4.10
3. Encourage co-ordinated research between accounting educators and practitioners.	0	2	4	9	5	3.85
4. Developing accounting textbooks and cases which reflect local issues	0	2	6	6	6	3.80
5. Training and upgrading domestic accounting educators	0	2	8	4	6	3.70
6. Raising the minimum qualification for entry to the accounting qualification to a degree level	3	3	3	7	4	3.30
7. Having locally developed and supervised professional accounting examinations and certifications	5	3	6	3	3	2.80
8. Developing accounting textbooks in domestic languages	12	3	3	2	0	1.75

Expatriates Accountants

Table 5.2(b)

	NE	LE	E	VE	EE	X
1. Providing practical training to accounting students during their university training.	0	0	1	4	3	4.25
2. Raising minimum qualification for entry to the profession to a degree level.	0	0	2	4	2	4.00

3. Recruiting more professional accountants to take up positions in university teaching.	0	0	4	1	3	3.88
4. Developing accounting textbooks and cases which reflect local issues	0	0	4	2	2	3.75
5. Encourage co-ordinated research between accounting educators and practitioners.	0	2	2	3	1	3.38
6. Training and upgrading domestic accounting educators.	0	2	2	3	1	3.38
7. Having locally developed and supervised professional accounting examinations and certification.	2	1	2	1	2	3.00
8. Developing accounting textbooks in domestic language.	6	0	2	0	0	1.50

Citizen Accountants

Table 5.2 (c)

	NE	LE	E	VE	EE	X
1. Providing practical training to accounting students during their university training	0	0	0	2	10	4.83
2. Encourage co-ordinated research between accounting educators and practitioners.	0	0	2	6	4	4.17
3. Recruiting more professional accountants to take up positions in university teaching.	0	1	1	5	5	4.17
4. Training and upgrading domestic accounting educators.	0	0	6	1	5	3.92
5. Developing accounting textbooks and cases which reflect local issues.	0	2	2	4	4	3.83
6. Raising minimum qualification for entry to the accounting profession to a degree level.	3	3	1	3	2	2.83
7. Having locally developed and supervised professional accounting examinations and certification.	3	2	4	2	1	2.68

8. Developing accounting textbooks in domestic language.	6	3	1	2	0	1.92
--	---	---	---	---	---	------

Accounting Practice and Profession Strategies

Practitioners Results

Table 5.2(d)

	NE	LE	E	VE	EE	X
1. Defining professional ethics for accountants	0	0	0	5	15	4.55
2. Educating decision makers on how to use accounting information for making economic decisions.	0	0	2	6	12	4.50
3. Establish programmes for cooperative teaching arrangements between the profession and university	0	0	2	7	11	4.45
4. Encourage co-operation between the accounting profession and university	0	0	4	4	12	4.40
5. Educating government officials about the role and benefit of accounting for economic development.	0	0	5	5	10	4.25
6. Requiring and providing continuing education for accountants after their graduation.	0	0	3	10	7	4.20
7. Strengthening the powers and responsibilities of the Botswana accounting profession.	1	0	3	7	9	4.15
8. Educating businessmen about the role and benefits of accounting.	0	2	2	8	8	4.10
9. Educating the public about the role of accounting in economic development.	1	0	4	7	8	4.05
10. Using computers for processing accounting data.	0	2	3	7	8	4.05
11. Determining accounting information						

needs of the country both at macro and micro levels.	1	0	4	9	6	3.95
12. Encouraging students accounting associations' activities.	0	1	5	8	6	3.95
13. Establishing professional accounting organizations in the country.	0	1	5	9	5	3.90
14. Limiting public accounting to professionally qualified accountants	1	2	4	5	8	3.85
15. Determining information needs of users of accounting reports.	0	2	8	5	5	3.65
16. Encouraging participation of accountants in social activities.	2	4	4	3	7	3.45
17. Determining the number of accountants needed by the country.	2	3	5	5	5	3.40
18. Writing accounting standards into Botswana law.	3	4	3	5	5	3.25
19. Setting local accounting standards.	6	2	5	3	4	2.85
20. Setting local auditing standards.	7	1	6	2	4	2.75
21. Localizing professional accounting examinations.	5	6	4	3	2	2.55

Expatriates accountants results

Table 5.2(e)

	NE	LE	E	VE	EE	X
1. Defining professional ethics for accountants	0	0	1	1	6	4.63
2. Educating decision makers on how to use accounting information for making economic decisions.	0	0	1	4	3	4.25
3. Establish programmes cooperative teaching arrangements between the profession and university	0	0	1	4	3	4.25

4. Encourage co-operation between the accounting profession and university.	0	0	2	3	3	4.13
5. Requiring and providing continuing education for accountants after their graduation.	0	0	1	5	2	4.13
6. Educating government officials about the role and benefit of accounting for economic development.	0	0	3	2	3	4.00
7. Educating businessmen about the role and benefits of accounting.	0	2	0	2	4	4.00
8. Limiting public accounting to professionally qualified accountants	0	1	2	2	3	3.88
9. Determining accounting information needs of the country both at macro and micro levels.	1	0	1	4	2	3.75
10. Strengthening the powers and responsibilities of the Botswana accounting profession.	1	0	2	3	2	3.63
11. Using computers for processing accounting data.	0	1	3	2	2	3.63
12. Encouraging students accounting associations' activities.	0	1	2	4	1	3.63
13. Establishing professional accounting organizations in the country.	0	1	2	4	1	3.63
14. Determining information needs of users of accounting reports.	0	1	2	4	1	3.63
15. Educating the public about the role of accounting in economic development.	1	0	2	4	1	3.50
16. Determining the number of accountants needed by the country.	1	1	2	2	2	3.38
17. Setting local accounting standards.	1	0	5	1	1	3.13
18. Encouraging participation of						

accountants in social activities.	1	2	3	1	1	2.88
19. Writing accounting standards into Botswana law.	1	3	0	4	0	2.88
20. Setting local auditing standards.	2	0	4	1	1	2.88
21. Localizing professional accounting examinations.	2	1	2	2	1	2.88

Citizen accountants' results

Table 5.2 (f)

	NE	LE	E	VE	EE	X
1. Educating decision makers on how to use accounting information for making economic decisions.	0	0	1	2	9	4.67
2. Establish programmes for cooperative teaching arrangements between the profession and university	0	0	1	3	8	4.58
3. Encourage co-operation between the accounting profession and university.	0	0	2	1	9	4.58
4. Defining professional ethics for accountants	0	0	1	4	7	4.50
5. Strengthening the powers and responsibilities of the Botswana accounting profession.	0	0	1	4	7	4.50
6. Educating government officials about the role and benefit of accounting for economic development.	0	0	2	3	7	4.42
7. Requiring and providing continuing education for accountants after their graduation.	0	0	2	5	5	4.25
8. Educating the public about the role of accounting in economic development.	0	0	3	3	6	4.25

9. Using computers for processing accounting data.	0	1	0	6	5	4.25
10. Determining accounting information needs of the country both at macro and micro levels.	0	0	2	5	5	4.25
11. Educating businessmen about the role and benefits of accounting.	0	0	2	6	4	4.17
12. Encouraging students accounting associations' activities.	0	0	3	4	5	4.17
13. Establishing professional accounting organizations in the country.	0	0	3	5	4	4.08
14. Limiting public accounting to professionally qualified accountants	1	1	2	3	5	3.83
15. Encouraging participation of accountants in social activities.	1	2	1	2	6	3.83
16. Determining information needs of users of accounting reports.	0	1	6	1	4	3.67
17. Writing accounting standards into Botswana law.	2	1	3	1	5	3.50
18. Determining the number of accountants needed by the country.	1	2	3	3	3	3.42
19. Setting local accounting standards.	5	2	0	2	3	2.67
20. Setting local auditing standards.	5	1	2	1	3	2.67
21. Localizing professional accounting examinations.	3	5	2	0	2	2.42

Accounting Educators Results

Education and Training Strategies

Accounting educators

Table 5.3 (a)

	NE	LE	E	VE	EE	X
1. Training and upgrading domestic accounting educators.	0	0	3	1	9	4.46
2. Providing practical training to accounting students during their university training.	0	1	2	1	9	4.38
3. Encourage coordinated research between accounting educators and practitioners.	0	1	2	3	7	4.23
4. Recruiting more professional accountants to take up positions in university teaching.	0	2	1	2	8	4.23
5. Developing accounting textbooks which reflect local issues.	2	1	2	2	6	3.69
6. Raising minimum qualification for entry to the accounting profession to a degree level.	0	3	2	5	3	3.61
7. Having locally developed and supervised professional accounting examinations and certification.	1	2	4	1	5	3.54
8. Developing accounting textbooks in domestic languages.	7	1	2	1	2	2.23

Professional educators results

Table 5.3 (b)

	NE	LE	E	VE	EE	X
1. Encourage co-ordinated research						

between accounting educators and practitioners.	0	1	1	0	4	4.17
2. Training and upgrading domestic accounting educators.	0	0	3	0	3	4.00
3. Providing practical training to accounting students during their university training	0	1	2	0	4	3.83
4. Developing accounting textbooks and cases which reflect local issues.	1	0	1	1	3	3.83
5. Raising minimum qualification for entry to the accounting profession to a degree level.	0	1	1	4	0	3.50
6. Recruiting more professional to take up positions in university teaching.	0	2	1	1	2	3.50
7. Having locally developed and supervised professional accounting examinations and certification.	0	2	2	0	2	3.33
8. Developing accounting textbooks in domestic language.	5	1	0	0	0	1.17

University educators' results
Table 5.3 (c)

	NE	LE	E	VE	EE	X
1. Providing practical training to accounting students during their university training	0	0	0	1	6	4.86
2. Training and upgrading domestic accounting educators.	0	0	0	1	6	4.86
3. Recruiting more professional to take up positions in university teaching.	0	0	0	1	6	4.86
4. Encourage co-ordinated research Between accounting educators and Practitioners.	0	0	1	3	3	4.29
5. Having locally developed and supervised professional accounting examinations and certification.	1	0	2	1	3	3.71
6. Raising minimum qualification for entry to the accounting profession to a degree level.	0	2	1	1	3	3.71

7. Developing accounting textbooks and cases, which reflect local issues.	1	1	1	1	3	3.57
8. Developing accounting textbooks in domestic language.	2	0	2	1	2	3.14

Accounting Practice and Profession Strategies

Educators Professional Strategies

Table 5.3 (d)

	NE	LE	E	VE	EE	X
1. Encourage cooperation between the accounting profession and university.	0	2	0	2	9	4.38
2. Educating decision makers on how to use accounting information for making economic decisions.	0	0	4	0	9	4.38
3. Requiring and providing continuing education for accountants after graduation.	0	0	2	5	6	4.30
4. Limiting public accounting to professionally qualified accountants.	0	1	1	4	7	4.30
5. Using computers for processing accounting data.	0	0	2	5	6	4.30
6. Educating businessmen about the role and benefits of accounting information.	0	0	3	4	6	4.23
7. Educating government officials about the role and benefits of accounting.	0	1	3	3	6	4.07
8. Establish programmes for cooperative teaching arrangement between the profession and the university.	1	0	3	2	7	4.07

9. Educating the public about the role of accounting in economic development.	0	0	4	5	4	4.00
10. Defining professional ethics for accountants.	0	1	4	2	6	4.00
11. Encouraging accounting students associations activities.	0	2	2	4	5	3.92
12. Establishing professional accounting organisations in the country.	0	0	5	4	4	3.92
13. Determining information needs of users of accounting reports.	1	1	2	4	5	3.85
14. Strengthening the powers and responsibilities of the Botswana accounting profession.	1	1	4	1	6	3.79
15. Determining accounting information needs of the country both at macro and micro level.	0	2	5	1	5	3.69
16. Encourage participation of accountants in social activities.	1	4	4	0	4	3.15
17. Determining the number of accountants needed by a country.	3	1	6	0	3	2.92
18. Localising professional accounting examinations.	5	2	0	3	3	2.77
19. Setting local accounting standards.	4	2	4	1	2	2.61
20. Setting local auditing standards.	4	2	4	1	2	2.61
21. Writing accounting standards into law.	7	1	2	1	2	2.23

Professional accounting educators

Table 5.3(e)

	NE	LE	E	VE	EE	X
1. Educating decision makers on how						

to use accounting information for making economic decisions.	0	0	2	0	4	4.33
2. Defining professional ethics for accountants.	0	0	2	1	3	4.17
3. Limiting public accounting to professionally qualified accountants.	0	1	0	2	3	4.17
4. Using computers for processing accounting data.	0	0	1	3	2	4.17
5. Encourage cooperation between The accounting profession and university.	0	2	0	0	4	4.00
6. Requiring and providing continuing education for accountants after graduation.	0	0	2	2	2	4.00
7. Educating businessmen about the Role and benefits of accounting information.	0	0	2	2	2	4.00
8. Educating government officials about the role and benefits of accounting.	0	0	2	2	2	4.00
9. Educating the public about the role of accounting in economic development.	0	0	3	2	1	3.67
10. Encouraging accounting students associations activities.	0	2	0	2	2	3.67
11. Establishing professional accounting organisations in the country.	0	0	3	2	1	3.67
12. Strengthening the powers and responsibilities of the Botswana accounting profession.	0	1	2	1	2	3.67
13. Establish programmes for cooperative teaching arrangement between the profession and the university.	1	0	2	1	2	3.50
14. Determining the number of accountants needed by a country.	0	1	3	0	2	3.50

15. Determining information needs of users of accounting reports.	1	1	1	1	2	3.33
16. Determining accounting information needs of the country both at macro and micro level.	0	2	2	1	1	3.17
17. Encourage participation of accountants in social activities.	1	2	2	0	1	2.67
18. Writing accounting standards into law.	2	1	1	1	1	2.67
19. Setting local accounting standards.	2	1	2	0	1	2.50
20. Setting local auditing standards.	2	1	2	0	1	2.50
21. Localising professional accounting examinations.	3	2	0	0	1	2.00

University accounting educators

Table 5.3(f)

	NE	LE	E	VE	EE	X
1. Encourage cooperation between the accounting profession and university.	0	0	0	2	5	4.71
2. Requiring and providing continuing education for accountants after graduation.	0	0	0	3	4	4.57
3. Establish programmes for Cooperative teaching arrangement between the profession and the university.	0	0	1	1	5	4.57
4. Educating decision makers on how to use accounting information for making economic decisions.	0	0	2	0	5	4.43

5. Limiting public accounting to professionally qualified accountants.	0	0	1	2	4	4.43
6. Using computers for processing accounting data.	0	0	1	2	4	4.43
7. Educating businessmen about the role and benefits of accounting information.	0	0	1	2	4	4.43
8. Educating the public about the role of accounting in economic development.	0	0	1	3	3	4.29
9. Determining information needs of users of accounting reports.	0	0	1	3	3	4.29
10. Educating government officials about the role and benefits of accounting.	0	1	1	1	4	4.14
11. Encouraging accounting students associations activities.	0	0	2	2	3	4.14
12. Establishing professional accounting organisations in the country.	0	0	2	2	3	4.14
13. Determining accounting information needs of the country both at macro and micro level.	0	0	3	0	4	4.14
14. Defining professional ethics for accountants.	0	1	2	1	3	3.86
15. Strengthening the powers and responsibilities of the Botswana accounting profession.	1	0	2	1	3	3.71
16. Encourage participation of accountants in social activities.	0	2	2	0	3	3.57
17. Localising professional accounting examinations.	2	0	0	3	2	3.43
18. Setting local accounting standards.	2	1	2	1	1	2.71
19. Setting local auditing standards.	2	1	2	1	1	2.71
20. Determining the number of accountants needed by a country.	3	0	3	0	1	2.43

21. Writing accounting standards into
law.

5 0 1 0 1 1.86

Education and Training Strategies

Accounting Students Results

Table 5.4(a)

	NE	LE	E	VE	EE	X
1. Providing practical training to accounting students during their university training	1	3	3	7	19	4.21
2. Encourage coordinated research between accounting educators and practitioners.	0	2	6	11	14	4.12
3. Training and upgrading domestic accounting educators.	1	1	9	11	11	3.91
4. Developing accounting textbooks and cases which reflect local issues.	2	1	8	13	9	3.79
5. Recruiting more professional accountants to take up positions in university teaching.	3	4	5	9	12	3.70
6. Raising minimum qualification for entry to the accounting profession to a degree level.	1	10	13	5	4	3.03
7. Having locally developed and supervised professional accounting examinations and certifications.	8	3	9	6	7	3.03
8. Developing accounting textbooks in domestic language.	17	6	4	2	4	2.09

University students results

Table 5.4 (b)

	NE	LE	E	VE	EE	X
1. Providing practical training to Accounting students during their University training.	0	1	0	3	14	4.67
2. Encourage coordinated research						

between accounting educators and practitioners.	0	0	2	4	12	4.56
3. Developing accounting textbooks and cases, which reflect local issues.	0	0	3	8	7	4.22
4. Training and upgrading domestic accounting educators.	1	0	3	5	9	4.17
5. Recruiting more professional accountants to take up positions in university teaching.	2	1	4	3	8	3.78
6. Having locally developed and supervised professional accounting examinations and certification.	3	1	4	2	8	3.53
7. Raising minimum qualification for entry to the accounting profession to a degree level.	1	8	5	2	2	2.78
8. Developing accounting textbooks in domestic language.	7	3	3	2	3	2.50

Professional students results

Table 5.4(c)

	NE	LE	E	VE	EE	X
1. Providing practical training to accounting students during their university training.	1	2	3	4	5	3.67
2. Recruiting more professional to take up positions in university teaching.	1	3	1	6	4	3.60
3. Encourage co-ordinated research between accounting educators and practitioners.	0	2	4	7	2	3.60
4. Training and upgrading domestic accounting educators.	0	1	6	6	2	3.60
5. Raising minimum qualification for entry to the accounting profession to a degree level.	0	2	8	3	2	3.33
6. Developing accounting textbooks and cases which reflect local issues	2	1	5	5	2	3.27
7. Having locally developed and supervised professional accounting examinations and certification.	0	5	2	5	3	2.40

8. Developing accounting textbooks in domestic language.	10	3	1	0	1	1.60
--	----	---	---	---	---	------

Accounting Practice and Profession strategies

Students Results

Table 5.4 (d)

	NE	LE	E	VE	EE	X
1. Encouraging cooperation between the accounting profession and university.	1	1	2	9	20	4.39
2. Educating government officials about the role and benefit of accounting for economic development.	0	0	3	14	16	4.39
3. Establish programmes for cooperative teaching arrangement between the profession and the university.	0	2	5	11	15	4.18
4. Educating businessmen about the role and benefits of accounting.	1	0	7	9	16	4.18
5. Requiring and providing continuing education for accountants after graduation.	0	3	6	9	16	4.09
6. Using computers for processing accounting data.	1	2	6	10	14	4.03
7. Encouraging accounting students association activities.	0	4	4	13	12	4.00
8. Strengthening the powers and responsibilities of the Botswana accounting profession.	0	1	10	11	11	3.97
9. Educating decision makers on how to Use accounting information for Making economic decisions.	0	3	7	12	11	3.97
10. Defining professional ethics for accountants.	1	0	10	12	10	3.91
11. Educating the public about the role of accounting in economic development.	0	3	10	8	12	3.88

12. Establishing professional accounting organisations in the country.	2	2	8	10	11	3.79
13. Determining information needs of users of accounting reports.	2	2	5	16	8	3.79
14. Encouraging participation of accountants in social activities.	1	3	9	12	8	3.70
15. Determining accounting information needs of the country at macro and micro levels.	2	1	9	14	7	3.70
16. Limiting public accounting to professionally qualified accountants.	4	5	6	7	11	3.48
17. Writing accounting standards into Botswana laws.	2	5	12	6	8	3.39
18. Determining the number of accountants needed by the country.	6	4	8	8	7	3.18
19. Setting local accounting standards.	5	3	11	9	5	3.18
20. Setting local auditing standards.	4	7	9	6	7	3.15
21. Localising professional accounting examinations.	8	4	9	7	5	2.91

University accounting students

Table 5.4(e)

	NE	LE	E	VE	EE	X
1. Encouraging cooperation between the accounting profession and university.	0	0	1	1	16	4.83
2. Educating government officials about the role and benefit of accounting for economic development.	0	0	0	7	11	4.61
3. Establish programmes for cooperative teaching arrangement						

between the profession and the university.	0	0	1	5	12	4.61
4. Educating businessmen about the role and benefits of accounting.	0	0	2	4	12	4.56
5. Requiring and providing continuing education for accountants after graduation.	0	1	1	4	12	4.50
6. Using computers for processing accounting data.	0	0	3	5	10	4.39
7. Encouraging accounting students association activities.	0	0	3	6	9	4.33
8. Educating the public about the role of accounting in economic development.	0	1	3	4	10	4.28
9. Strengthening the powers and responsibilities of the Botswana accounting profession.	0	0	5	4	9	4.22
10. Educating decision makers on how to use accounting information for making economic decisions.	0	0	4	6	8	4.22
11. Defining professional ethics for accountants.	0	0	4	7	7	4.17
12. Establishing professional accounting organisations in the country.	1	0	3	6	8	4.11
13. Determining accounting information needs of the country at macro and micro levels.	0	1	3	7	7	4.11
14. Determining information needs of users of accounting reports.	0	1	4	7	6	4.00
15. Encouraging participation of accountants in social activities.	0	1	6	6	5	3.83
16. Writing accounting standards into Botswana laws.	0	2	7	2	7	3.78
17. Setting local accounting standards.	2	1	6	4	5	3.50
18. Setting local auditing standards.	2	2	6	2	6	3.44

19. Limiting public accounting to professionally qualified accountants.	3	3	4	2	6	3.28
20. Localising professional accounting examinations.	4	1	4	5	4	3.22
21. Determining the number of accountants needed by the country.	5	2	3	3	5	3.06

Professional accounting students

Table 5.4 (f)

	NE	LE	E	VE	EE	X
1. Educating government officials about the role and benefit of accounting for economic development.	0	0	3	7	5	4.13
2. Encouraging cooperation between The accounting profession and university.	1	1	1	8	4	3.86
3. Educating businessmen about the Role and benefits of accounting.	1	0	5	5	4	3.73
4. Limiting public accounting to professionally qualified accountants.	1	2	2	5	5	3.73
5. Establish programmes for cooperative teaching arrangement between the profession and the university.	0	2	4	6	3	3.67
6. Strengthening the powers and responsibilities of the Botswana accounting profession.	0	1	5	7	2	3.67
7. Requiring and providing continuing education for accountants after graduation.	0	2	5	5	3	3.60
8. Using computers for processing accounting data.	1	2	3	5	4	3.60
9. Encouraging accounting students association activities.	0	4	1	7	3	3.60

10. Educating decision makers on how to Use accounting information for Making economic decisions.	0	3	3	6	3	3.60
11. Defining professional ethics for accountants.	1	0	6	5	3	3.60
12. Determining information needs of users of accounting reports.	2	1	1	9	2	3.53
13. Encouraging participation of accountants in social activities.	1	2	3	6	3	3.53
14. Educating the public about the role of accounting in economic development.	0	2	7	4	2	3.40
15. Establishing professional accounting organisations in the country.	1	2	5	4	3	3.40
16. Determining the number of Accountants needed by the country.	1	2	5	5	2	3.33
17. Determining accounting information needs of the country at macro and micro levels.	2	0	6	7	0	3.20
18. Writing accounting standards into Botswana laws.	2	3	5	4	1	2.93
19. Setting local accounting standards.	3	2	5	5	0	2.80
20. Setting local auditing standards.	2	5	3	4	1	2.80
21. Localising professional accounting examinations.	4	3	5	2	1	2.53

Chapter Six

Accounting Education and Training

6.1 Introduction

Accounting education and training in any country should be aimed at the provision of skills needed in the country. As discussed in chapter two, accounting education and training programmes in many developing countries are those that have been adopted from other countries notable the United States of America or from the United Kingdom. Given that there are differences between developing and developed countries in terms of the level of development and accounting needs, accounting skills needed in the different economies are also likely to be different.

As explained in the first and second chapter, many developing countries due to historical reasons still follow accounting education and training programmes of developed countries. Hove (1986), Perera (1989), and Ndzingo (1990) as discussed in the same chapters, have suggested that the transfer of the western education system and accounting practices from developed to developing countries such as Botswana represents the transfer of inappropriate technology due to the socio-economic differences between the two. They further argued that Anglo-American accounting education programmes concentrate much more on financial accounting and auditing and pay little attention to subjects such as managerial accounting, public sector accounting or accounting for agriculture, mining and extractive industries; which are important activities of many developing countries. It is further argued that the Anglo-American accounting system is designed to meet the needs of the private investor whilst both the private and the public sector are important for the economy for developing countries. Also, due to the social, political, economic and cultural differences between developing and developed countries, accounting programmes that

have been copied by developing countries from developed ones may not be appropriate for the former accounting needs. It is therefore possible that developing countries may be producing accounting graduates who are ill prepared or equipped to deal with accounting problems in their countries or who are not likely to make any significant contribution to the development of effective accounting systems and procedures for their countries.

The aim of this chapter is to review the current state of accounting education and training in Botswana with a view to determine whether it satisfies the country's accounting needs. The chapter also analysis the data collected from a survey of practising accountants, accounting educators and accounting students to determine which subjects are thought to be important and should therefore be included in the curriculum for a university undergraduate accounting programme. A discussion of the current curriculum in the light of the findings is also made.

6.2 Lower Level Accounting Education and Training

There are several institutions in the country which offer certificate and diploma courses in accounting and business studies. These are mainly academic courses, which introduce students to the basic concepts of accounting. They are also designed to help students who could not gain direct entry to the university degree courses because of lower grades, to do so now, that they have additional qualifications. However, because of the limited number of spaces available for degree studies and competition from college leavers, only a small number of them get admission to universities; a majority of them join the work force as book keepers and/or data entry clerks. The courses are not designed to produce individuals who are adequately

trained for office work upon graduation. Giving them these jobs is to channel them into positions for which they are not adequately trained.

There are other institutions in the country which prepare their students for higher-level accountancy training such as the AAT. Holders of the AAT certificate are better qualified and better trained for office work compared to the group just discussed above. AAT certificate holders are admitted for membership to the Botswana Institute of Accountants as technician. Because of the overemphasis placed on the full professional qualification, not much recognition is given to people with this qualification. This is shown by the difference in salary between a full professional and that of a technician accountant even though the latter may be doing most of the work.

6.3 Higher Level Accounting Education and Training

An accountancy degree programme was introduced at the University of Botswana in 1980 in order to help boost the number of accountants. The first graduates of this programme emerged in 1985. The demand for an accounting degree has been growing over the years with the number of applicants growing each year. About one hundred students graduated with a Bachelor of Accountancy Degree qualification at the 2002 graduation ceremony compared to only twenty-seven in 1989 (University of Botswana Annual Calendar 2002-03).

Accounting graduates are not admitted to full professional accountant status upon graduation but rather as technician. Those who want to pursue professional qualification such as ACCA or CIMA can take an additional two or three years before they finish the examinations and another year or two to gain the practical experience needed for admission as full accountants. However, it appears not many university

accounting graduates are following the professional accountancy route. The Botswana Accountancy College records showed that at every intake of new students who register for CIMA or ACCA, the number of new students from the university has always been below 20% of those who graduated from the university in the same period; the records also show that the actual number of university graduates registering for professional courses has been increasing over the years. This is because university students are hearing more about the Botswana Accountancy College because of more cooperation between the college and the Faculty of Business of the University of Botswana. However, a majority of those who register for higher professional accounting qualifications are those who have come through the AAT route.

The accounting profession in Botswana has not grown as fast as it should have due to a variety of reasons. First, the accounting profession has not done enough to sell itself to the general public including students; not many people are aware of the importance of accounting as a profession or its contribution to economic development. Second, in the past, it was easy for accounting graduates to get good paying jobs because of the booming economy; therefore it was not necessary to take the professional route. Third, not many accounting graduates could afford the fees charged for the professional courses, majority of those who followed this route were sponsored by employers or those who could afford the fees required. Finally, in the past, the failure rate for those taking these examinations had been very high. This gave many people the impression that these were very difficult examinations and one should not waste their time with them. However, the examinations results have been improving over the years, the past two years saw a marked improvement for the

ACCA examinations although CIMA results were still low (Botswana Accountancy College Annual Report 2002).

6.3.1 Current University of Botswana Accounting Programme

Western influence on accounting education and training in developing countries has been considerable. As shown in table 6.1 a first degree accounting programme of the University of Botswana is almost identical to that of the United Kingdom or United States of America and as Markell (1985) stated, with a few modifications, could easily pass for American or British accounting programmes. There are various reasons why this is so. Some of these reasons are that:

- a) The course content of these programmes follows mainly the topics in textbooks most of which are American or British (Ndzingo, 1990); there are few or no locally produced accounting textbooks.
- b) Expatriate academic staffs form a large proportion of the academic staff and naturally most of them would recommend programmes or textbooks that they are familiar with and in most cases these are foreign authored accounting programmes or textbooks.
- c) The education of local academics in the west is also a major factor; citizens staff are used to practices that they have learnt from the west and would naturally recommend that to their students.
- d) The lack of research of what is appropriate and relevant to a developing country such as Botswana; existing research is mostly about developed countries, there is very little on issues that are of relevance to developing countries economies.

e) The lack of understanding of the potential role that accounting can play in the economic development of the country. The failure to realise that the use of accounting systems developed and meant for developed countries could lead to the production of information, which is not useful for economic planning in developing countries.

Table 6.1

University of Botswana

Bachelor of Accountancy

Year one

AC 100	Introduction to Accounting	MG 100	Business Administration
MG101	Introduction to Psychology	MS 101	Maths for Social Science
ST 101	Elements of Statistics	AC 101	Computing Methods
E141	English Communications Skills	EC 101	Basic Economics

Year two

AC 200	Financial Accounting I	AC 203	Information Technology
AC 201	Cost Accounting	AC 205	Business Law I
AC 202	Business Finance I	AC 206	Business Law II
MG 200	Principles of Management	AC 203	Business Finance II
MG 201	Micro-Economics for Business	MG 203	Quantitative Methods
MG 202	Macro-Economics for Business	MK 200	Principles of Marketing

Year three

AC 300	Financial Accounting II	AC 302	Company Law I
AC 301	Financial Accounting III	AC 303	Company Law II
AC 305	Management Accounting I	AC 304	Auditing
AC 306	Management Accounting II	MG 302	Research Methods

Students also choose one course per semester from the following list of electives:

AC 307	Management Information Systems
AC 308	Managerial Finance
MG 304	Small Business Management
MG 306	Public Enterprises Management

Year four

AC 400	Financial Accounting IV	AC 404	Taxation I
AC 401	Financial Accounting V	AC 405	Taxation II
AC 402	Accounting Theory	AM 444	Research Project
AC 403	Auditing	MG 400	Business Policy

Students also choose one course per semester from the following electives:

AC 406	Public Sector Accounting
AC 407	Money and Financial Institutions
MG 401	Strategic Management
MK 400	International Business

Source: University of Botswana Calendar 2000-2001

6.3.1.1 Analysis of the Current University Programme

Table 6.1 shows the University of Botswana four-year accounting syllabus.

The first year courses are mainly introductory courses designed to give the student a broad background of the subject. The courses offered in the first year come from different disciplines but are thought to be very important to give an accounting student a good background information that is important for the understanding of accounting. The only accounting course AC100, is an introductory accounting course that covers basic accounting topics such as the introduction to double entry, the accounting equation, books of original entry, ledgers, trial balance, financial statements of sole traders, preparation of profit and loss account and the balance sheet. The purpose of this course is to introduce students to the basic concepts, procedures and principles necessary for understanding the accounting process and the preparation of financial statements. At the end of the first year, a student should be able to appreciate and demonstrate knowledge of accounting data collection procedures and to be able to comprehend the various accounting principles. In addition, a student who intend to major in accounting must take economics, management, mathematics for social sciences, elements of statistics, computing and English study skills.

The second year courses build onto the knowledge gained from the first year. The courses cost accounting and financial accounting are introduced as separate courses to cover such areas as partnership accounts, manufacturing accounts, limited companies, joint ventures, stock valuation, cost and revenue classification and contract costing. The aim of the AC 200 course is to introduce students to accounting approaches in other forms of business organisations specifically manufacturing

enterprises and partnerships. On completion of the course, the students should be able to prepare basic accounts for partnerships and manufacturing businesses. The primary aim of the AC201 course is to develop an understanding of the basic concepts of cost accounting, particularly in relation to cost analysis, cost control for material, labour and overheads. It is also to introduce students to some cost analysis and allocation systems such as process costing, joint and by-product costing. Basic Finance courses are also introduced in the second year

In the third year, the basic accounting courses are financial accounting and management accounting courses. The purpose of AC300 course is to introduce the students to accounting for departmental stores, accounting for hire purchase and lease agreements and accounting for limited liability companies. The AC301, course covers the following areas: cost-volume profit analysis, activity based costing, budgeting, standard costing and variance analysis. The purpose of the AC301 course is to develop a theoretical understanding of the management accounting function, as it exists in organisations. The other courses are AC304 auditing, which is aimed at equipping students with a solid foundation in auditing theory and practice.

In the forth and final year of the Bachelor of Accounting programme, more financial accounting courses are covered including management courses, auditing and taxation. The objective of the AC400 course is to enable students to prepare complete accounts for the different types of organisations and to account for different types of business combinations. The AC402 course is aimed at enhancing students understanding of the accounting theory and provide a framework for critical evaluation and development of accounting practice; to also raise students awareness of recent developments, current issues and possible future direction in accounting, to stimulate thought, critical analysis and active discussion on major topical areas of

accounting. AC404 and AC405 introduce students to the basic principles of income law and practice in Botswana and also further explain the preparation of income tax assessment schedules for individuals. The purpose of AC405 course is to relate the basic principles of income tax law and practice in Botswana, as introduced in AC404, with major emphasis on tax practice in the Botswana environment.

In addition to the above courses, there are also optional courses on offer. These courses are offered only when there is someone who can teach the course in that semester. This means that some of the elective courses are never offered because there is no one to take the course.

As table 6.1 shows, academic accounting education concentrates too much on financial accounting and auditing. Financial accounting is offered in all the four years of the Bachelor of Accountancy programme with auditing in two of the four years. The accounting curriculum does not include a single compulsory course in government accounting, accounting for mines and extractive industries or a course in agricultural accounting. Although the private sector is growing fast, the public sector still dominates the Botswana economy and government ministries, parastatal organisations, and local government administration absorbs most of the accounting graduates. Agriculture is an important economic activity in Botswana and beef farming is a major revenue earner of Botswana. Not enough finance courses in the curriculum to give graduates confidence to handle finance related work such as working in financial institutions or the stock exchange. Agriculture and cattle farming are also important economic activities; there is nothing in the curriculum to help these types of businesses. Mining is the major revenue earner and yet there is nothing in the existing accounting curriculum that shows how these activities are accounted for.

Parastatal organisations play an important role in the economy of Botswana. These organisations are partly financed by government and can also raise additional finance from the sale of their services. It is important to include in the curriculum the accounting treatment of these organisations especially in relation to the treatment of funds received from the government and also to show how these organisations account for the revenue they receive for the services they render to the public. Public sector accounting and public finance are also important subjects given the important role that the government plays in the economy. Although there is a course on public sector accounting AC 406, this is offered as an optional course and as explained above, can only be offered when there is a lecturer available to take the course. This means that in some years only one of the three optional courses can be on offer and under this situation all the students are forced to take the course on offer.

The department of Accounting and Finance has however started two new programmes in addition to the existing Bachelor of Accounting and Finance. These programmes are Bachelor of Finance and Bachelor of Information Systems. The latter programme brings in more information technology courses and the former include more finance courses than in the combined Accounting and Finance programme. However, it is important to note that topics such as public sector finance or public sector accounting do not feature in these two programmes.

6.3.2 Current Professional Accounting Programmes

In Botswana, professional accounting programmes provided by the Botswana Accountancy College (BAC) are modelled on the training programmes of the UK professional accounting associations. Botswana Accountancy College prepares

students for ACCA, CIMA and AAT. The curricula are designed by overseas examining bodies, it is doubtful that they are geared towards satisfying accounting skills which are needed in the Botswana economy. Even though the Botswana Institute of Accountants, which is the local professional body, has entered into a Joint Examination Scheme with ACCA, the only local content is in the taxation and company law papers.

One other major problem with local accounting training programmes is that they are developed with the objective of providing the base knowledge for a professional accountant. These programmes place more emphasis on professional qualification and they lack the broad and adequate exposure to background knowledge necessary for accountants to be useful in various other functions in the economy.

6.4 Research Results and Findings

Accounting practitioners, educators and students were asked to rate the importance of given accounting subjects on a scale ranging from one to five representing not important to extremely important respectively. The subjects are those that are thought to be relevant for accounting education and training in developing countries and have been suggested by researchers among them Enthoven (1983). The scale used for measuring the responses is as follows:

1= Not important (NI)

2= Less Important (LI)

3= Important (I)

4= Very Important (VI)

5= Extremely Important (EI)

\bar{X} = Mean

The results are presented in tables 6.2, 6.3 and 6.4 for practitioners, educators and students respectively.

Accounting Practitioner's Response

Table 6.2 (a)

	NI	LE	I	VI	EI	X
1. Financial accounting	0	0	1	7	12	4.55
2. Management accounting	0	0	1	8	11	4.50
3. Taxation	0	0	2	7	11	4.45
4. Auditing	0	0	2	7	11	4.45
5. Cost accounting	0	0	2	9	9	4.35
6. Information technology	0	0	4	5	11	4.35
7. Accounting systems and procedures	0	1	4	7	8	4.10
8. Business law	0	0	8	3	9	4.05
9. Manufacturing accounting	0	1	6	7	6	3.90
10. International accounting	0	2	7	5	6	3.75
11. Accounting for mining industries	0	5	4	8	3	3.45
12. Social and macro accounting	0	4	9	4	3	3.30
13. Governmental accounting	0	5	9	3	3	3.20
14. Accounting for agriculture	0	7	6	4	3	3.15

Expatriates Accountants Response

Table 6.2 (b)

1. Financial accounting	0	0	0	4	4	4.50
2. Taxation	0	0	1	2	5	4.50
3. Management accounting	0	0	1	3	4	4.38
4. Cost accounting	0	0	0	5	3	4.38
5. Information technology	0	0	2	2	4	4.25
6. Auditing	0	0	1	4	3	4.25
7. Accounting systems and procedures	0	0	2	3	3	4.13
8. Business law	0	0	3	1	4	4.13
9. International accounting	0	1	3	1	3	3.75
10. Manufacturing accounting	0	1	2	3	2	3.75
11. Accounting for mining	0	2	4	2	0	3.00
12. Social and macro accounting	0	2	4	2	2	3.00
13. Government accounting	0	2	6	0	0	2.75
14. Accounting for agriculture	0	4	4	0	0	2.50

Citizen accountants Response

Table 6.2(c)

1. Financial accounting	0	0	1	3	8	4.58
2. Management accounting	0	0	0	5	7	4.58
3. Auditing	0	0	1	3	8	4.58
4. Taxation	0	0	1	5	6	4.42
5. Information technology	0	0	2	3	7	4.42
6. Cost accounting	0	0	2	4	6	4.33
7. Accounting systems and procedures	0	1	2	4	5	4.08

8. Business law	0	0	5	2	5	4.00
9. Manufacturing accounting	0	0	4	4	4	4.00
10. Accounting for mines	0	3	0	6	3	3.75
11. International accounting	0	1	4	4	3	3.75
12. Accounting for agriculture	0	3	2	4	3	3.58
13. Social and macro accounting	0	2	5	2	3	3.50
14. Government accounting	0	3	3	3	3	3.50

Accounting Educators Results

Table 6.3 (a)

	NI	LE	I	VI	EI	X
1. Financial accounting	0	0	0	0	13	5.00
2. Management accounting	0	0	0	3	10	4.77
3. Information technology	0	0	0	3	10	4.77
4. Auditing	0	0	1	2	10	4.69
5. Taxation	0	0	1	3	9	4.62
6. Cost accounting	0	0	1	3	9	4.62
7. Business law	0	1	1	5	6	4.23
8. Accounting systems and procedures	0	0	4	4	5	4.07
9. Manufacturing accounting	1	0	4	2	6	3.92
10. International accounting	0	0	7	4	2	3.62
11. Accounting for mining industries	1	2	3	3	4	3.54
12. Governmental accounting	1	2	3	3	4	3.54
13. Social and macro accounting	1	3	3	5	1	3.15
14. Accounting for agriculture	1	4	2	4	2	3.15

Professional Educators Response

Table 6.3(b)

1. Financial accounting	0	0	0	0	6	5.00
2. Management accounting	0	0	0	1	5	4.83
3. Information technology	0	0	0	2	4	4.67
4. Auditing	0	0	1	1	4	4.50
5. Cost accounting	0	0	1	1	4	4.50
6. Taxation	0	0	1	2	3	4.33
7. Business law	0	1	1	2	2	3.83
8. Accounting systems and procedures	0	0	3	2	1	3.67
9. Manufacturing accounting	0	0	3	2	1	3.67
10. Accounting mining	0	2	1	1	2	3.50
11. Government accounting	0	2	1	1	2	3.50
12. International accounting	0	0	4	1	1	3.33
13. Accounting for agriculture	0	3	0	2	1	3.17
14. Social and macro accounting	0	3	2	1	0	2.67

University Educators Response

Table 6.3(c)

1. Financial accounting	0	0	0	0	7	5.00
2. Taxation	0	0	0	1	6	4.87
3. Auditing	0	0	0	1	6	4.86
4. Information technology	0	0	0	1	6	4.86
5. Cost accounting	0	0	0	2	5	4.71
6. Management accounting	0	0	0	2	5	4.71
7. Business law	0	0	0	3	4	4.57
8. Accounting systems and procedures	0	0	1	3	3	4.29
9. Manufacturing accounts	1	0	1	0	5	4.14
10. International accounting	0	0	3	2	2	3.85
11. Government accounting	1	0	2	2	2	3.57
12. Social and Macro accounting	1	0	1	4	1	3.57
13. Accounting for mining industries	1	0	3	1	2	3.43
14. Accounting for agriculture	1	1	2	2	1	3.14

Accounting Students Results

Table 6.4 (a)

	NI	LE	I	VI	EI	X
1. Financial accounting	0	0	1	10	22	4.64
2. Cost accounting	0	0	2	11	20	4.55
3. Taxation	0	0	2	13	18	4.48
4. Management accounting	0	0	3	13	17	4.42
5. Information technology	0	1	3	10	19	4.42
6. Auditing	0	0	5	11	17	4.36
7. Manufacturing accounting	0	1	10	10	12	4.00
8. International accounting	0	2	9	12	10	3.90
9. Accounting systems and procedures	0	2	8	17	6	3.82
10. Governmental accounting	1	3	11	9	9	3.67
11. Business law	1	3	12	8	9	3.64
12. Accounting for mining industries	1	2	12	12	6	3.61
13. Social and macro accounting	1	3	12	13	4	3.48
14. Accounting for agriculture	3	3	12	11	4	3.30

Professional students response

Table 6.4 (b)

1. Information technology	0	0	0	6	9
4.60					

2. Financial accounting	0	0	1	5	9	4.53
3. Cost accounting	0	0	0	7	8	4.53
4. Taxation	0	0	0	7	8	4.53
5. Management accounting	0	0	1	7	7	4.40
6. Auditing	0	0	3	4	8	4.33
7. Business law	0	0	2	7	6	4.23
8. International accounting	0	0	4	5	6	4.13
9. Manufacturing accounting	0	1	3	5	6	4.07
10. Government accounting	0	1	3	7	4	3.93
11. Accounting systems and procedures	0	0	3	11	1	3.87
12. Accounting for mining	0	1	5	6	3	3.73
13. Social and macro accounting	0	0	6	7	2	3.73
14. Accounting for agriculture	1	1	5	6	2	3.47

University Students Response

Table 6.4 (c)

1. Financial accounting	0	0	0	5	13	4.72
2. Cost accounting	0	0	2	4	12	4.56
3. Management accounting	0	0	2	6	10	4.44
4. Taxation	0	0	2	6	10	4.44
5. Auditing	0	0	2	7	9	4.39
6. Information technology	0	1	3	4	10	4.28
7. Manufacturing accounting	0	0	7	5	6	3.94
8. Accounting systems and procedures	0	2	5	6	5	3.78
9. International accounting	0	2	5	7	4	3.72
10. Accounting for mining industries	1	1	7	6	3	3.50
11. Government accounting	1	2	8	2	5	3.44
12. Social and macro accounting	1	3	6	6	2	3.28
13. Accounting for agriculture	2	2	7	5	2	3.17
14. Business law	1	3	10	1	3	3.11

6.4.1 Accounting Practitioners Results

The findings show that practitioners believe that all the subjects that are listed for inclusion in the curriculum are indeed important. Accountants believe that most of the subjects that are on the list are very important to extremely important for inclusion into the university accounting curriculum. The mean scores for most of these subjects ranges from 4 to just below 5 points, which represent very important to extremely important respectively, A few of the subjects have an average score of between 3 and four points representing important to very important respectively. The findings suggest that all the subjects are important and should therefore form part of the accounting curriculum.

The finding shows that accounting practitioners perceive financial accounting as the most important subject for inclusion in the accounting curriculum. With a mean score of 4.55, the results suggest that accounting practitioners believe that this is a very important subject that should be in the accounting curriculum. Management accounting with a mean of 4.50 representing very important for the accounting curriculum follows this. Taxation and auditing all with a mean score of 4.45 suggest that accounting practitioners believe that these are important subjects that should be in the curriculum.

Cost accounting, information technology, accounting systems and procedures and business law, all have a mean score above four points, which suggests that they are viewed as very important subjects for the accounting curriculum. The findings also shows that manufacturing accounting, international accounting and accounting for mines, all with mean scores above 3.5 just less than 4.0 are too very important subjects that should form part of the accounting curriculum. Social and macro accounting, government accounting, accounting for agriculture, are all important

subjects but less so than the ones already mentioned above. These findings suggest however, that they are thought to be important and should therefore be in the accounting curriculum.

The findings show that there is a difference in emphasis between expatriates and citizen accountants for some of the subjects; expatriates accountants regard government accounting and accounting for agriculture to be less important subjects as shown by a mean score of 2.75 and 2.50 for the two subjects respectively. Citizen accountants on the other hand, view all the subjects as important which means that they believe that they should form part of the curriculum.

6.4.1.1 Explanations for Accountants Results

One would expect accountants to rate financial accounting and auditing as they did because accounting profession as defined in the west is about the interest of the private investor as shown by the emphasis on financial reporting and auditing. Financial reporting to outsiders in the Anglo-American system of accounting is the main reason for accounting. Investors need financial reporting to make decisions about whether to invest their money in a company, which company to invest in, and also, what are the likely returns from such an investment. The findings are also consistent with the current curriculum which shows that there is more emphasis placed on the financial accounting, taxation and auditing; financial accounting is offered in all the four years of the Bachelor of Accountancy Programme.

Management accounting, auditing and taxation are also thought to be very important subjects; again these are important areas of accounting; the findings are also consistent with the university syllabus which reflect a much more emphasis on these subjects. These subjects are important to accountants because in their professional

duties they do offer management advisory services to their clients, also offer advise on taxation and perform audit functions. The findings suggest that they value the above subjects because of the above reasons.

There is no doubt that financial accounting; auditing and taxation are important subjects in accounting. However, the over reliance on the accounting systems and methods of accounting from the west by developing countries such as Botswana, has resulted in a situation where by everything that is good for these countries is taken to be right and desirable for developing countries. Not much has been done to determine whether the above subjects are important as important for developing countries given these countries environment. In Botswana the private sector is still small, the public sector is very important and a dominant player in the economy, small businesses play a major role and yet there is very little in the curriculum which addresses accounting for these type of business operations.

The lower ranked subjects such as accounting for agriculture and for mining and extractive industries are those that are not found in the western accounting education curriculum; it is therefore not surprising that accountants in Botswana rank them this way. The fact that an international accounting standards setting body came up with a standard for agriculture is proof that agriculture is an important economic activity for some countries. It is up to professions in those countries that depend on agriculture to fully utilise the standard for the benefit of businessmen and women and for the country as a whole and not to only follow the practices of other countries whose economies may not be so much depended on agriculture.

The Anglo-American accounting model if viewed from developing countries perspective, focuses heavily on financial enterprise accounting and auditing with very little or no public sector accounting. Educational programmes that are based on this

system do not take into consideration the economic aims of the country and in their design consideration is not given to the fact that accounting affects people. Copying other countries accounting programmes is not helpful.

The findings suggest that citizen accountants perceive accounting for agriculture, government accounting and social and macro accounting to be important subjects that should be in the accounting curriculum. The views of citizen accountants reflect the important role that agriculture plays in the economy. Expatriates accountants on the other hand may not have much knowledge about the role agriculture plays in the economy of Botswana.

6.4.2 Accounting Educators Results

Just like accountants, accounting educators perceive all the subjects listed in the questionnaire to be important for the accounting curriculum in Botswana. These findings suggest that accounting educators believe that these subjects should form part of the accounting curriculum.

The findings suggest that accounting educators perceive financial accounting as the most important subject in the accounting curriculum. All the respondents rate financial accounting at 5 points, which represents extremely important. The other very important subjects are management accounting, information technology, auditing and taxation. The data suggest that cost accounting; business law and accounting systems and procedures are all important subjects for an accounting curriculum. The mean score for all the subjects mentioned above is at least four points which represent very important. These findings suggest that an accounting curriculum that does not include all the above-mentioned subjects could be described as unsatisfactory. This finding also suggests that accounting educators believe that graduates of such an accounting

programme would have missed on some very important area of accounting and may not be fully prepared for the job.

The findings show that manufacturing accounting, international accounting, accounting for mining and extractive industries and governmental accounting, are important subjects which should be included in the curriculum include. Although these subjects are ranked lower with a mean score of just above 3.5, the results suggest that these are important subjects which should be in the curriculum.

The findings show that accounting educators perceive social and macro accounting and accounting for agriculture as important subjects for an accounting curriculum. Although they are ranked low compared to the subjects already discussed above, accounting educators nevertheless, considers them important for inclusion in the accounting curriculum. The result however suggests that professional accounting educators perceive social and macro accounting as less important. A mean score of just below 3 points, for the latter subject, this is a marginally important subject.

6.4.2.1 Explanations for Accounting Educators Results

As already discussed in section 6.3, accounting subjects such as financial accounting, auditing, taxation and management accounting, are core accounting subjects under the British or American system. It is not surprising, therefore, that accounting educators in Botswana view these subjects this way. Also, the results are consistent with what is contained in the syllabus, and that is, more coverage of these subjects in the curriculum.

Some researchers of accounting in developing countries have suggested that accounting in developing countries is needed for tax purpose. Tax is one of the major sources of revenue of the government in both developed and developing countries. It

is thought that an effective tax method for developing countries could help raise a lot of money that is badly needed for social services. The fact that taxation is one of the subjects recommended by educators suggests that they realise the importance of tax revenue in the economy.

The findings also suggest that accounting educators perceive government accounting as an important subject that should be in the curriculum. As explained in section 6.3.2, both the public and private sectors are important players in the economy and yet the current curriculum does not include topics which deals with the above. Both public sector accounting and public finance are important subjects which should be covered by the accounting curriculum given the important role that the government and parastatals play in the economy. Also, given that the government is one of the biggest employer of accounting graduates, it is only fair that accounting students are taught how the public money is accounted for.

The lack of locally authored accounting textbooks means that textbooks used in academic programmes are American or British and are based on the accounting needs of these countries which may have very little relevance to developing economies like Botswana. The use of American or British accounting textbooks could in a way influence the course content as lecturers tend to prepare their course outlines based on the material covered in the books. This means that students may be taught phenomena which do not exist in their countries. The lack of local cases also means that lecturers are forced to use British or American cases, which might have no relevance to the local environment. Total dependence on British or American textbooks and study material has meant that educators teach only what is covered in these textbooks. Important areas such as accounting for mining and extractive industries, government accounting and accounting for agricultural, which may be

equally important given the environment prevailing in Botswana may be overlooked because there are no textbooks which covers these topics.

The lack of relevant research which address accounting needs as dictated by the accounting environment means that accounting education is never guided by what goes on in accounting practice. Accounting is taught as a universal subject guided by what goes on in developed countries rather than what is suitable for the country given the circumstances. There is lack of awareness by educators of the importance of aligning accounting education and training with accounting practise. There is no information on what the market or accounting practice wants from accounting education and training. The above are some of the reasons for the above findings.

6.4.3 Accounting Students Results

Just like accounting practitioners and educators, accounting students perceive all the given subjects to be important for inclusion into the accounting curriculum. Accounting students perceive financial accounting to be the most important subject that should be in the accounting curriculum. A mean score of 4.64 suggest that this is an extremely important subject that should be in the curriculum. The data shows that cost accounting, taxation, management accounting, information technology, auditing and manufacturing accounting are all very important subjects and should be in the accounting curriculum.

The data shows that accounting students perceive international accounting, accounting systems and procedures, government accounting, business law and accounting for mining industries as also important subjects that should be in the accounting curriculum. The mean score for the above subjects are all above 3.5 points, which suggests that they are perceived to be very important for be accounting

curriculum. The data also suggest that accounting students believe that social and macro accounting and accounting for agriculture are important subjects which should be included in the accounting curriculum.

The findings suggest that professional students view business law as one of the extremely important subjects that should be included in the accounting curriculum, university students on the other hand regard this subject as the least important in the accounting curriculum. This difference in emphasis could be a due to the different programmes followed by university and professional accounting students.

Other important subjects are international accounting, accounting systems and procedures, government accounting, business law and accounting for mining industries. All the above subjects score an average of 3.5 or above, which suggest that they are perceived to be very important for an accounting programme. Social and macro accounting and accounting for agriculture are also thought to be important and should therefore be part of an accounting curriculum.

6.4 3.1 Explanations for Students Results

The most important subject is financial accounting for the reasons already given under sections 6.4.1.1 and 6.4.2.1. Just like accountants and educators, accounting students are affected by the same background of having used only textbooks from the west and not have exposed to any other accounting material from developing countries with similar environment.

Compared to accountants and educators, accounting students rank accounting for agriculture or accounting for mining and extractive industries a little bit higher. This suggests that they probably recognise the importance of this activity to Botswana better because this is the only group that has a larger proportion of citizens in it.

Students are a product of the same system as educators and accountants; a system under which financial reporting is the major reason for accounting. The subjects that are rated highly by accounting students are subjects that one would expect to find under a British or American accounting education programme. The high ranking of the subjects does not necessarily mean that there is a demand for people with that kind of knowledge or skills. As explained earlier, in Botswana both public and private sector accounting is important, a higher ranking for private sector related subjects does not mean that public sector accounting is unimportant. The main reason for the overemphasis on the private sector subjects by the students is due to the influence of western accounting education system.

6.5 Comparison of the Group Findings

The findings show that the respondents in this research believe that all the accounting subjects that were considered for this research are important and should therefore be in the curriculum. The subjects that are rated highly are those that would normally be offered under the traditional accounting curriculum and are thought to be the core or main subjects for an accounting curriculum especially under the British or American accounting system. The findings do not suggest that there is a big difference in the way the three groups feel about the individual subjects. However, the findings show that there is a slight difference in emphasis between citizen accountants and expatriates accountants on the following subjects, agriculture, mining and extractive industries. Expatriates accountants may not be aware of the importance of the above especially the contribution of agricultural or mining products to the economy of Botswana. This is because these subjects are not normally found in the traditional accounting curriculum which is modelled on the British or American accounting

programmes. Other important subjects such as public sector or government accounting are hardly emphasised under the traditional curriculum even though government is a major player and financier of some of the public corporations in the country. Some government departments such as auditor general and accountant general employ a large number of accounting graduates; there is a need to know how accounting is done in these organisations and also to know how to account for money given to these organisation as a grant. The omission is considered a serious deficiency of the accounting education system because it means that accounting education and training may be producing graduates who are not well equipped to do the job well.

The shortage of local textbooks and cases and the lack of relevant research which addresses local issues means that respondents use the same foreign textbooks and cases as a yardstick to judge the relevance or otherwise of the accounting subjects offered in the curriculum. The important areas of accounting are those that are covered in the textbooks but which may not necessary given the country's accounting environment and needs.

The lack of relevant research, which is due partly to the lack of adequate financial resources, means that accounting education and training is never driven by what is demanded by accounting practice or by the market. Accounting education is taught as if it is a universal subject which is uniform from one country to another. The fact that each country's accounting needs may be different from another as a result of differences in the culture, environment or politics of the country is never emphasised when drawing up these accounting programmes.

The findings show that all the lower rated subjects are those that are not offered under the traditional accounting curriculum modelled under the British or American accounting system. These subjects include accounting for mines and

extractive industries, governmental accounting, social and macro accounting and accounting for agriculture. Again as explained earlier, this is because there are no accounting textbooks on these subjects; some respondents may not be aware of their importance and contribution to the Botswana economy.

Parastatals organisations are an important sector in Botswana. These organisations play a very important role in the economic and social development of the country. The nature of these organisations is such that the current accounting curriculum, which is mainly aimed for the private sector does not adequately address their accounting requirements and needs. Relevant and appropriate accounting curriculum that is designed for these organisations could lead to more efficiency which could lead to the production of information that could assist economic planners.

A majority of business operation in Botswana are in the small to medium scale group. They make a significant contribution to the country's economy and provide jobs to many people in the country. The current accounting education programme does not recognise the importance of these operation as shown by the fact that not even a single accounting course for small business appears in the accounting curriculum. A non-compulsory course in small business management is offered in the final year of the accounting degree programme. This could hardly be adequate given the important role that small businesses play in economic development and in job creation and also given the large number of these businesses in the country.

The research findings suggest that the current accounting education and training programme may not be tailored to the environment and needs of the country. A shift of emphasis to public sector accounting, accounting for agriculture and accounting for mines and extractive industries is necessary to make the accounting

education programmes more reflective of the country's needs. Another problem with the current accounting education curriculum is that not much attention is paid to the teaching of basic accounting concepts such as record keeping. Again this is because of the over reliance on imported accounting programmes where issues such as these one are not a problem. There is therefore, a need for more research to determine the accounting needs of Botswana so that accounting programmes are tailored to meet these needs.

6.6 Comparisons of the Research Findings with the Current Curriculum

The research findings showed that all the three groups view financial accounting as the most important subject for inclusion into the accounting curriculum. The current curriculum also shows that financial accounting is the most important subject; it is the only one that is offered in all the four years of the university degree programme. Financial accounting, with its emphasis on financial reporting, is the basis of accounting for the western accounting system; accounting information users such as investors, government and others need financial reports to help them make investment decisions and for tax purposes.

The findings showed that the respondents view management accounting, auditing, taxation and cost accounting as equally important and should therefore be included in the accounting curriculum for a university programme. The existing curriculum shows that these subjects are important for an accounting curriculum as shown by the number of times they appear in the four year accounting programme. The existing curriculum does not include a course in government accounting, accounting for agriculture, accounting for mining and extractive industries. The research results however suggest that these subjects are important and should be in the

curriculum. Public sector accounting for example is offered as an optional subject; this is not good enough because of the important role played by public sector organisations in the country.

6.7 Introduction of the Chartered Accountancy Botswana

At the time of this report, the Botswana Institute of Accounts was planning to introduce the Chartered Accountancy of Botswana qualification in Botswana. The main reason for starting the C.A Botswana is to afford more locals to acquire the practice certificate they need to practice in Botswana. Many of the practising accountants are CA holders and it is thought that they make it difficult for those without this qualification to get practising certificates. CA Botswana if started will be introduced through the South African Institute of Chartered Accountants (SAICA).

The traditional basis of a CA qualification would be an undergraduate degree offered by a recognised University. Before any university could be elected by SAICA to support the CA programme, it would have to be accredited and subsequently monitored for quality assurance by SAICA.

Some of the benefits that would accrue from holding this qualification as given by the Botswana Institute of Accountants Membership and Examinations Committee are that the:

- a) CA Botswana will contribute to the regional harmonisation of the International Accounting Standards.
- b) CA will improve productivity in the work environment because it is a hands on qualification.
- c) Training costs will go down because of the Rand/Pula transactions as opposed to the current British Stelling/Pula transactions.

- d) C.A will encourage locals to participate in large numbers in the audit profession. Currently, CA holders dominate partnership positions in the audit firms.
- e) Trading co-operation among South African Development Community countries will be enhanced and will benefit citizens rather than being one-sided benefit to foreigners.

The introduction of CA Botswana should be a welcome development by the Botswana accounting profession especially if it is designed to increase the number of citizen practising accountants. This move could also reduce the over dependency on expatriates accountants and this could save the country a lot of money that would have been used to recruit expatriates accountants. The move could in the long run lead to self-sufficiency in accountants. However, the CA Botswana, if introduced, would still be a higher-level professional accountancy qualification. The demand for people with such qualifications in Botswana may be small given the small number of big businesses and a predominance of small to medium scale enterprises. This may not be the best solution for a country that is facing problems that are partly due to the lack of basic accounting skills; the main accounting requirements for many business operations are in bookkeeping and preparation of financial reports.

6.8 Conclusion

This chapter discussed the current state of accounting education and training at both lower and higher level, to assess its appropriateness to the country's environment and accounting needs. The chapter also gave an analysis of the data collected from a survey of practising accountants, accounting educators and accounting students. The

purpose was to determine which subjects are thought to be important and should therefore, be included in the curriculum for a university accounting programme.

This research established that although there are several institutions in the country which offer certificate and diploma courses in accounting and business studies, these are, however, academic courses; they do not equip the student with all the necessary skills required to perform the work well. Accountancy training courses such as AAT are more relevant, they are designed to equip the students with the skills that they will need at the work place. These programmes are meant to produce lower level accounting technicians and the needs of majority of business operations are mainly at the lower level rather than the full professional level. Full professional accountants may be required only in small numbers and for cases where they are to act as administrators or supervisors.

The findings showed that respondents believe that the most important subjects are financial accounting, management accounting, taxation and auditing; the current curriculum also put more emphasis on these subjects. Financial accounting is an important subject and under the Anglo- American system of accounting, financial reporting to users of accounting information such as investors and shareholders in particular, is the most important reason for accounting. The research findings also showed that the respondents believe that other subjects not normally found in the traditional accounting curriculum are important and should be included in the university accounting curriculum. These include accounting for agriculture and accounting for mines and extractive industries. The research also showed that government accounting or public sector accounting, a subject, which is not normally emphasised under the current curriculum, is important as well and should be in the

curriculum. This suggests that the respondents believe that the public sector does play an important part in accounting.

To design an appropriate accounting education and training programme, it is important to first determine the accounting information needs of the country so that programmes designed are tailored to meet these needs. It is important for example, to determine whether there are any unique economic activities that are not taken care of under the existing accounting curriculum and if so, changes and/or adjustments should be made to incorporate these into the curriculum.

The research findings showed that citizen accountants feel more strongly about the including the following subjects into the accounting curriculum: accounting for mines and extractive industries, agricultural accounting, social and macro accounting and government accounting. Beef farming and mining are important economic activities of Botswana; revenue from diamond is the major income earner; beef export is also a major revenue earner of Botswana and yet the existing curriculum does not cover accounting for these activities. Both the public and private sector play an important role in the economy of Botswana and yet the current accounting education programmes concentrates only on the private sector accounting.

Also, Botswana has a large number of small business operations; these make a significant contribution to the economy in terms of job creation and taxes revenue. The current accounting education programmes do not contain any course specifically on small business operations. A non-compulsory course in small business management is offered and this cannot be adequate given the importance of small businesses in Botswana.

The data showed that the existing accounting curriculum leans heavily towards the Anglo-American system, which tends to stress accountability and historical cost

verification. These may not be the most important use of accounting in a country such as Botswana where the private investor is not the main user of accounting information. Other users such as government need accounting information for different reasons including economic planning. Also, the traditional accounting education programmes also favours big businesses, but in Botswana small businesses are equally important. The need to design accounting education programmes that would help small businesses is very important. Total dependence on Anglo-American textbooks and study material, where the emphasis is on big businesses has made it very difficult for topics such as small businesses to find its way into the accounting curriculum. The existence of parastatals where the government is an investor means that the private investor oriented accounting system may not be appropriate or relied upon to provide relevant information for decision-making by the government and other users of accounting information.

The findings suggest that in addition to the usual accounting subjects taken by an undergraduate accounting degree student in a British or American university, accounting students in Botswana may have to take more subjects. This is to equip them with the knowledge necessary to handle accounting problems that they are likely to encounter in future at the work place. The implication of this is that universities in developing countries may have to increase the length of time that it takes a student to complete a degree programme from the current four years to five years.

Chapter Seven

Research Findings and Policy Recommendations

7.1 Introduction

The main aim of this chapter is to analyse the research findings and to make policy recommendations on what can be done to improve accounting education and training, accounting practice and the accounting profession in Botswana. The possible implications of adopting the suggested policies or recommendations are also explained in the chapter.

7.2 Findings Relating to Accounting Education and Training

This research revealed that respondents believe that poor record keeping is a major problem hindering the enhancement of accounting education and training, accounting practice and the accounting profession in Botswana. As discussed in chapter four and chapter six, accounting education and training in Botswana is biased towards the training of professional accountants; there is little emphasis placed on the training of technicians or other lower level accounting personnel. This has resulted in the shortage of trained technicians who are badly needed for jobs that are not done by fully professional accountants. A bulk of accounting needs in many business operations in Botswana is at the technician level where they are needed for among others, the preparation of accounting reports and for bookkeeping purposes. Many business operations in Botswana are small to medium scale whose accounting needs is limited to lower level accounting skills. Poor record keeping is a result of the lack of skilled accounting personnel.

Accounting education at university level in Botswana is aimed at preparing students for professional training. This research revealed that majority of accounting

graduates does not, however, pursue professional accountancy training, but instead, they join the work force as semi skilled accountants. Although these graduates are treated as technicians as per the BIA classification, they lack the practical experience needed to carry out the work efficiently. The type of accounting education such as that offered by the university and by other educational institutes are academic qualifications, the knowledge gained may not be of much use to business owners who seek to improve the quality and standard of accounting in their businesses.

Since 2001 the Botswana Institute of Accountants has developed with the AAT a Botswana variant of the AAT. The qualification process involves a combination of Central Assessment (examinations) and Devolved Assessment (continuous workplace assessment or simulations). This is a much more practical based accountancy-training course which is aimed at training lower level accountants by simulating the office work in the classroom. This is the right step which could lead to a better standard of accounting in the country. Currently the training is only offered at one institution in the capital (this is the institution recognised by the government and where students can get sponsorship). Based of this research finding, it appears there is work for people with this type of skills which means that for the future, more institutions of this kind in other parts of the country are needed. The result of this could be the production of qualified technicians with the needed skills to deal with everyday problems that businesses in Botswana are facing. This could also lead to more productivity and perhaps profitability among companies, which is good for the economy.

Reliable, timely, and relevant accounting reports are essential for attracting foreign investors. The lack of proper records means that any plans to build effective accounting systems needed to help prevent misdirected economic efforts, waste and

fraud, will be hard to realise. Also, the development of local accounting and auditing standards that are relevant to the local environment and needs would not bring about any changes to the existing situation because the records from which the reports are prepared from are unreliable.

As explained in chapter six, university accounting education programmes such as the one followed by the University of Botswana are modelled after the UK or USA programmes. These programmes do not place much emphasis on practical experience because in the UK or USA accountancy graduates can easily get the practical experience they need at the work place. Accounting graduates in Botswana do not have this opportunity because local companies do not have the facilities or resources to provide the training. The arrangement works well in developed countries where facilities and resources are available and graduates have the opportunity to see how accounting practice fits in with accounting theory.

Computers have replaced manual bookkeeping in developed countries and data is stored in computers; the lack of these in developing countries means that the manual system is still the main method of keeping data. For these reasons, more effort should be put into the training of lower level accountants as they are needed in large numbers to keep the manual system functioning well.

If users of accounting information including investors do not trust that the information shown in the financial statements is correct, they will not invest their money with these organisations. Good record keeping is important not only for the purpose of attracting foreign investors but also for local investors who want to know whether the business they have invested their money is a profitable one or not.

The lack of record keeping is also due to inappropriate accounting education and training; accounting education and training is not driven by what is demanded by

the market. This is because it is not designed to satisfy the local accounting skills but rather, to conform to practises of other countries. Accounting is taught as if it is a universal language but not as a social subject that has to satisfy society's needs. The lack of research, which is aimed at identifying the country's accounting needs means that accounting information needs of users of accounting information are unknown.

The research findings showed that the lack of qualified accounting educators is one of the major accounting education and training problem in Botswana. This is evidenced by a high dependency on expatriates accounting educators for both university and professional accounting training.

In view of these findings, it would be desirable to substantially increase the number of local accounting educators. Training local accountants would have a number of advantages; this includes helping to reduce dependency on expatriates educators and creating jobs for locals. This strategy will not only help create employment opportunities for locals but it will also help to reduce the high cost associated with employing a large number of expatriates. Employing expatriates teachers may be used as a quick fix solution to the problem but it is not a very good strategy for the long-term development and growth of accounting education and training in the country. This is because most of the expatriates working in developing countries work on contract basis; they return back to their countries at the end of their contracts. This means that the country will continue to experience this problem for as long as there is this high dependency on expatriates accountants. This is not only costly to developing countries in terms of higher salaries and end of contract benefits, but it also means that there is lack of continuity within the departments because new people join the department every two or three years. It takes them a while to settle down, to know the environment and to become productive. Also, foreign-trained

teacher's expertise may be less relevant to the host country's accounting environment and needs. With a limited knowledge of the environment and culture and sometimes facing a language barrier, it may take a while for them to make a significant contribution to the accounting education and training and accounting practice in the country. For example, they might not be active in local research activities beneficial to the country because of the limited knowledge of the accounting environment and needs of the country. Locals on the other hand, know the environment and culture and one would expect them to make a greater contribution to accounting education and training straight away.

For the above reasons, the education and training of locals is seen as the best option for dealing with the shortage of qualified accounting instructors in Botswana. The training of educators can be done in the country with the assistance of experts from other countries that are familiar with accounting education, training and practice in developing countries. If this approach is adopted, more people could be trained at a time for far less cost than when individuals are sent for training outside the country. However, it may be necessary to send some people outside the country for courses or programmes that are not available within the country. Those sent for training outside the country should be made aware that the training acquired may not be relevant to the country's needs and that it may need to be adapted to make it useful for the country's needs.

The training of locals can be done at the local university for those who want to pursue academic qualification or at the local accounting college for those interested in professional qualification. Accounting education up to master's level is offered at the local university and one local accounting college offers accountancy training up to AAT, CIMA and ACCA level. However, it is important to note that the training will

involve a lot of money but in the long run the benefits, which can be in the form of well-trained locals and not having to spend so much on hiring expatriates educators, will outweigh the cost. It will also mean less cost in terms of money that would otherwise have been used to recruit academics from outside the country whose expertise may not be relevant given the country's environment and needs.

The research findings revealed that low salaries for accounting instructors is a major problem that hinders the process to improve accounting education and training in Botswana. Low salaries for accounting educators could mean that good teachers may view teaching as an unattractive profession. Low salaries could also mean that the profession may have difficulty retaining some of its already qualified staff. This is evidenced by the high response from accounting educators who regard low salaries to be the most important factor that hinders the enhancement of accounting education and training in Botswana.

Given these findings, it is advisable to pay more attention to the salary structures of accounting educators. There is a huge salary gap between academic accountants and those in practice and if this gap can be significantly reduced, then academic accountants may be persuaded to stay in the teaching profession. This huge salary gap is also bad for the teaching profession because it means that those accountants who decide to stay in teaching may do so not because they are motivated by the love for teaching, but because they are not able to make it in the professional field. Under these circumstances, the educators may not perform their job well or with much enthusiasm as they should do, as a result both the students and the teaching profession suffers.

Obviously, it will not be easy to implement this policy of positive discrimination against other professions or departments. As already explained in

chapter four, accountants do not rate this factor as highly as accounting educators do, this suggest that they might not support a strategy that targets only accounting educators for higher pay; educators from other field who believe that their profession is equally important may oppose positive discrimination for accounting educators. One way around this problem would be to define accounting as a profession of rare skills; this would allow accounting educators to be treated differently when it comes to salary structures. This positive discrimination is not something new as this is done in some field such as medicine.

Paying higher salaries to accounting educators also means that the money will have to come somewhere. If it is the government that pays for the increase in salaries of accounting educators, then it has to be convinced that this is necessary and could lead to higher productivity and thus translating into higher economic growth because of higher standards of accounting practice. From the research findings, convincing government officials and the public about the role and benefits of accounting for economic development may prove very difficult because of their lack of understanding of the important role that accounting plays in the economic development of the country. However, paying higher salaries to accounting educators is a good strategy to discourage them from leaving the teaching profession or holding other jobs to supplement their salaries.

The findings showed that the accounting curriculum is an important factor for accounting development in Botswana. The current accounting curriculum is thought to be inappropriate for the accounting information needs of the country. As discussed in chapter six, analysis of the current university accounting curriculum revealed that it is modelled on the British or the American accounting education system. Accounting education programmes of these countries put too much emphasis on financial

accounting, auditing and taxation, with very little or no emphasis at all on areas of accounting that are important to developing countries economies. These areas include public sector accounting and accounting for small to medium scale enterprises. Other subjects such as accounting for agriculture and accounting for mines and extractive industries are hardly mentioned at all in the accounting curriculum even though these activities are major revenue earners in Botswana. However, the IASC released an accounting standard for agriculture and agricultural output which became operational in January 2003. This standard will help many developing countries which depend on agriculture for their livelihood to account for their products and services using a common standard and will also be able to value their output using a more reliable method.

The design of an accounting curriculum that takes into account the environment and needs of the country is necessary. Before designing such a curriculum, an assessment of the accounting information needs of the country should be made. This assessment should take into account the following issues: what are the accounting information needs of the country, who are the accounting information users and what exactly do they need such information for? Answers to the above questions could lead to the production of a relevant curriculum that is appropriate for the country's accounting needs. It is also important to reflect in the curriculum what accounting practice and the accounting profession demand.

The lack of relevant research is another reason why the accounting curriculum lacks relevance to the accounting environment and needs of the country. There is no research about what is appropriate and therefore relevant given the accounting environment prevailing in the country. This therefore means that the accounting needs of the country are unknown, as such; accounting education and training is not driven

by what is demanded by accounting practice. Research is needed to determine amongst others, the main users of accounting information in Botswana, what these users need accounting information for, the accounting information needs of the country, the accounting skills needed in the country and the type of business operation and their level of sophistication. The above information is important for the design of a relevant accounting curriculum tailored to the needs of the country.

As discussed in the previous section, an accounting curriculum should be tailored to the accounting information needs of the country. Based on this research finding, such a curriculum will have to cover all the subjects that respondents in this research believe are important. This means that an appropriate accounting curriculum would have to cover all the subjects that one would expect to find under the traditional accounting curriculum for universities in countries such as the UK or USA. In addition subjects such as accounting for agriculture and accounting for extractive industries should be in the curriculum. However, it is important to note that the curriculum designed taking all the above into account would be too wide. It would be impossible to cover all the material in the four years that an accounting degree programme takes. This means that five instead of the current four years would be needed for a student to complete a first degree accounting programme. It is important to note, however that, although countries such as Botswana have adopted accounting curriculum from the West, it has not been determined whether all the subjects as covered under such a curriculum are relevant and important when it comes to Botswana environment and needs. For example, why it is important to give more time and emphasis to areas such as mergers and takeovers when such transactions rarely take place in Botswana. Why not give more time to relevant areas such as accounting treatment for agricultural products or public sector accounting. Removing the

irrelevant topics from the curriculum would leave a more manageable and relevant curriculum which could be covered in the four years.

The design of a new curriculum, which shifts the emphasis from the traditional accounting with its emphasis on financial accounting and auditing to these new areas, would be a step in the right direction. A new curriculum, which places more emphasis on subjects such as public sector accounting, agriculture or farm accounting and accounting for mining and extractive industries is preferably to the current one. This is because these are important economic activities of Botswana and it is important that accountants know how to account for them. The over reliance on the existing accounting curriculum which is a copy of western universities accounting curriculum without adapting it to the domestic needs and the environment is not helpful. As Briston (1978) noted that copying accounting curriculum from other countries without adapting them to the local accounting environment is not a useful practice.

The research findings showed that the lack of local authored accounting textbooks and cases is a significant factor that hinders efforts to improve accounting in Botswana. Accounting textbooks used in many universities and training institutions in developing countries are foreign authored with majority of them by British or American authors. These foreign- authored accounting textbooks are meant for an accounting environment that is completely different from that prevailing in a country such as Botswana; the topics and issues addressed in such textbooks may not be important to developing countries such as Botswana. Although Botswana does not experience any foreign currency problems, some developing countries do, the demand for scarce foreign currency to buy textbooks may not be treated as a priority. This problem does not arise when books are produced locally.

The lack of local authored accounting textbooks is also a result of the dependency by local accounting institutions on accounting programmes designed for western accounting education programmes. Academics, most of them educated in Western universities, tend to recommend accounting textbooks used by universities in the West. This means that there is no urgency on the part of academics to write local accounting material. The lack of relevant research about the accounting environment and needs of Botswana and about what is demanded by accounting practice, are other contributing factors to the lack of local authored accounting textbooks.

Importing more foreign authored accounting textbooks is not the solution to the lack of accounting textbooks in developing countries because such books are aimed at completely different environment from that prevailing in developing countries. Local textbooks are preferred because they are produced with the needs of the country and the local environment in mind, they are therefore, better suited to the local needs. The translation of foreign textbooks is not a solution either; as Akathaporn et al (1993) discovered that foreign accounting textbooks, which were directly translated from the English language into the local language in Thailand, were still judged to be unsuitable because they did not satisfy the local needs.

Another reason for the lack of local authored accounting textbooks is that lecturers do not have the time to devote to write textbooks. This is because university teaching in most cases means very large class sizes and heavy teaching loads. The workload is such that if one is not in class then s/he is preparing for the next class or marking students work. The university calendar year is structured in such a way that throughout the year the lecturer is engaged in teaching then examination period then supplementary examinations and then back to new academic year; there is no time in between to devote to research. The University of Botswana however, recently moved

to a semester-based system starting with the 2002/2003 academic year. More time will be available after the main examination period under this new system giving those who want to write or carry out research to do so.

Research activity is not only for the benefit of the individual but for the university as well. This is in the form of recognition by other universities in the region or worldwide. The university can support its staff who want to carry out research by hiring more staff so that lecturers have manageable work load; teaching assistants could also be employed to help with marking and conducting seminars or tutorials. This could leave those who want to carry out research with more time to do so.

Although the University of Botswana fund research for its staff, the money made available is not always sufficient for the work that needs to be done. The University receive its funding from government, part of this money is reserved for research purposes. Due to competition from equally deserving causes, research money is always limited; in some cases only special cases are considered for funding. This is where the private sector as an important partner in economic development of the country comes in. The private sector can play a big role in promoting research by providing some funds needed for research. This can happen if there is a close cooperation between the University and the sector. In return for the funding, the sector benefit in the long run from the design of a more relevant curriculum that addresses the needs of the country.

In Botswana and in some developing countries a large number of senior accounting staff are expatriates; many of these possess limited knowledge of the accounting environment and needs of developing countries. This means that the contribution that they can make to accounting research such as the design of relevant accounting curricula is limited. Replacing expatriates is the logical thing to do but

this is not easy because it takes a long time to train people and much longer to acquire the expertise and experience needed to do the job well.

Creating a fund that is used specifically for accounting research is one of the things that can be considered. Individuals or organisations may be encouraged to put money into these funds if they know that the fund is for research purposes and that there are possible benefits that could flow from this. Accounting firms might also be encouraged to put money into the fund because they are the likely beneficiaries of research that could lead to the development of an effective accounting system in the country.

Having a close partnership between academics and accountants in practice is important especially at this time of rapid technology change. Through this partnership, accountants with their knowledge of accounting practice could pass this information to educators so that the latter can incorporate any changes into the curriculum. This might ensure that accounting education and training does not seriously lag behind what happens in accounting practice. A close cooperation between academics and accountants in practice could also ensure that the latter passes quickly up to-date and relevant information to accounting educators so that they update accounting programmes to suit the environment. Accountants or their firms could also be persuaded to release funds that are needed for carrying out research to improve accounting education and training in Botswana. The result of such research could be the production of accounting textbooks relevant for the accounting environment and needs of Botswana.

The research findings also revealed that respondents do not believe that the current accounting textbooks in use are totally irrelevant for the accounting

environment and needs of Botswana. All the three groups rate this to be the least significant factor for improving accounting education and training in Botswana.

As discussed in chapter four and six, American or British accounting textbooks are widely used and they are the ones always recommended by lecturers. Although there are good textbooks produced in South Africa which are more relevant to Botswana, not a single one has been prescribed for any of the accounting courses offered by the Department of Accounting and Finance. This is because of the influence of the British or American education system in the country; lecturers appear to be scared to prescribe any other book other than the ones they have always used. The lecturers have also become so much depended on such textbooks that course outlines are prepared following these textbooks chapter by chapter. Although these textbooks do cover relevant areas of accounting, local or regional accounting textbooks would be more relevant and much cheaper. The countries in the region are major trading partners and therefore have a lot in common when it comes to business matters; the use of textbooks produced in the region makes more sense.

The lack of a market to sell accounting textbooks is also a contributory factor to the shortage of accounting textbooks in Botswana. There is not much incentive among writers to write accounting books because the market for these is very small; publishing companies are reluctant to accept material for publication if they do not believe that they can recover their costs. The government can help in this regard by giving tax deductions to the publishing companies that are prepared to publish textbooks where the cost is more than the revenue so as to promote the production of local accounting textbooks. The accounting profession can also play a role in the production of research and accounting text material by suggesting or giving guidance

to local researchers on areas of interest that are relevant to the local environment and needs.

Given that English is one of the two official languages and the language of business, it is preferable if local accounting textbooks are written in the English language. Most users of accounting textbooks have no problem understanding the English language. Also, given that a large number of accountants and educators working in the country are expatriates who do not know local languages, English seems the obvious choice. The use of English language could speed up the process of writing up textbooks if authors do not have to think of the right term for some technical accounting terms.

7.3 Findings Relating to Accounting Practice and the Profession

The research findings revealed that the lack of understanding of the role of accounting by government officials, businessmen and by the public are some of the major factors that hinders the enhancement of accounting practice and the accounting profession in Botswana. It is important that government officials are made aware of the important role that accounting plays in the economic development of the country because government officials may be involved in the allocation of resources that are needed to improve the state of accounting in the country.

Accounting information is needed for making investment decisions; managers need accounting information for among others, to determine the performance of their businesses, planning, budgeting and for control purposes. The public need accounting information that could assist them to make the right investment decisions, a good return on investment translates into economic growth.

In developed countries, businessmen and the public can utilize the services of investment analysts to decide on how best to use their money. These services are not available to many users of accounting in developing countries, accounting information users such as the government and businessmen just depend on the available information to make decisions on the allocation of resources, performance measurement, pricing of services, planning and control purposes. The lack of relevant and accurate accounting information especially by government officials means that resources may not be allocated accurately. Effective control and management within the government departments and in private sectors could also be affected.

Majority of business operations in Botswana are small to medium scale enterprises as shown under section 1.7; mostly owner/manager controlled. Many of these business owners possess little knowledge about accounting and its benefits; they may not know the benefits or have the means to hire the services of an accountant. There are no formal or informal educational structures to help this kind of people or to sensitise them about the role or importance of accounting in business decision-making.

It is important that government officials, the public and businessmen in particular are made aware of the significant role accounting plays in the economic development of the country because of the reasons already given above. Awareness by government officials and by businessmen about the role and necessity of accounting, could lead to the development of a plan focusing on the improvement of accounting education and training and on accounting practice and the accounting profession. Government officials may also be persuaded to allocate some funds for the improvement of accounting in the country. The Botswana Institute of Accountants can play a major role in the education of government officials, the public and

businessmen about the role of accounting and its significant role in the economic development of the country. The profession can do this by using its members who can organise seminars or workshops in major centres where there is a large concentration of businesses and government departments. The purpose would be to sensitise these people on the role of accounting in economic development. Both business people and accountants or accounting firms could benefit from such seminars or workshops, the latter from increased business as more people and businesses become aware of the importance of accounting and therefore start to utilise the services of accountants and accounting firms, and, the former by running their businesses more efficiently which could lead to higher profit. Increased awareness of the role of accounting by these groups could also lead to the improvement of accounting education and training as these group become aware of the importance of accounting and therefore start making positive contribution to the improvement of accounting education and training.

The findings showed that the lack of professional ethics is a major accounting problem in Botswana. Following the collapse of the Enron Company in the USA in 2001 partly as a result of the lack of professional ethics by accountants, this issue has become a very important one in the field of accounting. Although the data for this research was collected long before the Enrol scandal, the findings suggest that this was a burning issue amongst accountants in Botswana even before then.

With regard to professional ethics, the Botswana Institute of Accountants and the South African Institute of Chartered Accountants have teamed up to monitor the work of practising accountants in the two countries. Practising accountants in South Africa come to Botswana to audit the work of accounting firms in Botswana. It is thought that this move would encourage accountants and accounting firms to observe

laid down rules and guidelines for practising. Peer monitoring by auditors from another country is welcome by the local practising firms because it is thought that auditors from another country would be independent and not allow themselves to be influenced by petty jealousy. In addition, the Botswana Institute of Accountants conducts seminars and workshops on a regular basis to provide continuing professional education to its members. This is in order to update those that are in practise to make sure that they are kept up to date with the latest information on accounting practice. These seminars are compulsory for all practising members; those who do not attend the seminars on a regular basis risk losing their practising certificate. However, there are many local accountants who are not practising accountants. Many of these work as unregistered accountants and perform accountancy work for small businesses that cannot afford the fees charged by the big firms. For this group of accountants, professional ethics is not a major concern because the accounting profession does not monitor them. They do not attend the regular seminars or continuing professional education because they are not members. For these reasons, the services that they provide to their clients may not be up to the standard that is expected of accountants. The unprofessional behaviour that they might engage in may take a long time to be discovered.

Given the above state of affairs, it is desirable that all accountants operating in Botswana should be required to register with the institute irrespective of whether they are practising or not. This would ensure that all accountants benefit from the services offered by the institute; it could also lead to a higher standard of accounting practice among small businesses.

Expatriates accountants dominate the accounting profession in Botswana as shown under section 1.6. Because of their experience they are the ones who control

the accounting profession; local accountants who want to get practising certificates have to work under these expatriates for a certain period of time. It is thought that those who already possess the certificate are reluctant to take in new trainees. This has often caused tension between citizen and expatriates accountants; expatriates have been accused of dominating the accounting profession and making it very difficult for locals to qualify for practice. It has been suggested that many citizen accountants who have worked under expatriates in order to qualify have failed to do so. It is alleged that many leave frustrated because during the training, the trainees are given meaningless tasks, that in some situations they are overworked but paid so little that they find themselves with no choice but to leave.

However as the findings suggest, a majority of the respondents do not regard professional ethics to be a very important factor for the development or improvement of accounting practice and the accounting profession in Botswana. Professional ethics is a relatively new and complex concept in developing countries and probably not well understood by many accounting users. Even in developed countries professional ethics has now come to involve the drawing up of elaborate codes of ethics, what might be unprofessional behaviour might not be considered to be the case in the eyes of some where such codes of conduct are not in use.

The accounting profession in Botswana is not seen by some to be as strong as it should be. This is due partly to the lack of cooperation between citizen accountants and expatriates because of the reasons mentioned in the previous two paragraphs. An interview with the chairman of the Botswana Institute of Accountants revealed that a number of citizens with ACCA and CIMA certificates are not members of the institute. Some of the BIA committees have only expatriate members. This is not a positive thing for the future of the accounting profession in Botswana.

In some developing countries for example in Tanzania, citizen accountants have come together to form local accounting firms to compete with the well-established big firms. However, this has not been possible in Botswana because only a few citizen accountants are qualified to practice accounting. The Tanzanian route is the one that Botswana accountants may have to consider because it can lead to a strong local accounting firm.

In order to increase the number of practising citizen accountants in Botswana, the government may have to step in order to persuade the Botswana Institute of Accountants to relax the rules required for one to practice accounting. Instead of requiring a practising certificate, citizen accountants could be allowed to audit smaller companies over a given period in order to get the experience needed. After the specified period and with the satisfaction of the Botswana Institute of Accountants, these accountants can then be allowed to bid for bigger companies. This arrangement could also benefit small businesses because not many of them can afford the fees that are charged by the big accounting firms.

The findings showed that there is lack of co-operation between the university and the accounting profession. As already explained in chapters four and five, a good working relationship between the profession and the university is essential for accounting development in Botswana. A close cooperation could lead to the formation of an accounting advisory board consisting of both accounting educators and accountants as members. The board could be used as a platform for exchanging ideas and information on issues that concern accounting practice and the accounting profession. Closer cooperation may involve accounting practitioners taking part in students functions and also showing interest in students accounting societies. Students could benefit from such cooperation in the form of financial help that is needed to run

the societies; this could also be the platform from which contacts for future job opportunities are build. Close cooperation between the university and the accounting profession could result in the development of an accounting programme that is geared towards the needs and environment of Botswana. Closer cooperation could also result in the establishment of internship programmes that could enable accounting students to gain practical experience during their time at the university, thus, giving them the opportunity to see how accounting practice relates to what they are taught in the classroom. Through such co-operation, accountants might be encouraged to provide resources that could be used for conducting research for the improvement of accounting education and training, accounting practice and the accounting profession in Botswana.

In addition to the above, other researchers have suggested different ways of cooperation between the accounting profession and the university or between accountants and accounting educators. Tipgos (1987) suggested the following strategies for cooperation between educators and those in practice: 1) establishing faculty internship programmes, and 2) having cooperative teaching arrangement between university and the accounting profession. Novin and Baker (1990) suggested that providing practical training to accounting students during their college education and encouraging university profession relationship are some of the ways in which a closer working relationship between accountants and educators could be established. In Botswana any of the above methods could be employed to encourage cooperation between the accounting profession and accounting educators.

The research findings showed that respondents believe that the lack of research publication is a major problem that hinders the development and improvement of accounting education and training and accounting practice and the

accounting profession in Botswana. As already discussed in chapters four and five, accounting research in many leading accounting journals is about issues and problems of developed countries. The research published in these journals is not very useful for developing countries with simple economies like Botswana. Research in the leading accounting journals assumes the existence of a large number of accountants and analyst who are sophisticated to understand and use this research for the company's benefit. Where these are absent or are present in small numbers, the research is not that useful. The research published in these journals is mainly for the benefit of large business operators and private investors use, but are of little use in developing countries such as Botswana with predominantly public sector based economies and a large number of small to medium scale enterprises.

Botswana and other developing countries need research that addresses practical problems that these countries are facing; they need research that will assist them to build effective accounting systems. Research that will answer basic questions such as the importance of bookkeeping, how to detect fraud or to make your business profitable; these are issues that concern developing countries.

The Botswana accounting profession and accountants in the field can assist with the setting up of local accounting journals. They can do this by assisting with the financial resources needed to start the journal; they can also suggest areas in which they have encountered problems in the field so that research in those areas could be done.

The University of Botswana, Faculty of Business recently came up with a journal that carries research from the region. The first publication of the journal was in the last quarter of 2002. This is a step in the right direction because it means the publication of relevant research which can be used to improve accounting education

and training in the region; it also means more opportunities for local researchers to publish their work. Regional research is more relevant because countries in the same region have a lot in common and as such can learn from each other. The regional journal is also a welcome development because it is not easy for researchers in developing countries such as Botswana to get their work published in international journals because of stiff competition; also, the issue addressed may not be viewed as very important in the part of the world. Sometimes even if the research is accepted for publication, people in developing countries may not see it because the journal that carries the research is not available in the local libraries.

The finding suggests that the accounting profession in Botswana is considered weak. The Botswana Institute of Accountants does not have powers over all accountants in Botswana because some of them are not members of the profession. It is impossible to reprimand non-members if they have acted against the rules set down by the institute. A strong profession is needed for among others, to promote good professional ethics, to take action against those who do not obey the rules, to offer continuing education to accountants and to promote accounting education and training in the country.

The research findings showed that respondents believe that the formation of accounting associations and organisations are important factors for the enhancement of accounting practice and the accounting profession in Botswana. Such associations and/or organisations could be tasked with the following responsibilities: to educate businessmen and government officials in using accounting information for decision-making, to advocate for the use of accounting and auditing standards, to conduct seminars and workshop, to develop professional code of conduct for accountants and to provide a means of enforcement, and to provide continuing accounting education

for accountants after their graduation. The Botswana Institute of Accountants may have to take a leading role in setting up these organisations or associations because it has the means to do that.

The findings showed that the use of the IAS and International Auditing Standards in Botswana is not perceived to a major factor that can hinder the enhancement of accounting practice and the accounting profession in Botswana. The findings suggest that these standards are appropriate for reporting and auditing purposes in Botswana. However, it is important to note that not all of the standards can be adopted wholesale for use in Botswana because of two reasons. First, some of them may not be relevant or applicable to Botswana accounting environment. Secondly, it has been argued that these standards are most suitable for big business operations and for private investors information needs; in Botswana where the majority of business operation are small to medium scale enterprises, the use of such standards may not produce reliable information for investors or other accounting information users. Given the above factors, it is important that an analysis of the existing accounting standards should be carried out to determine which ones are appropriate and should therefore be adopted for reporting or auditing purposes; those standards not found to be suitable should be left out completely. The IAS and auditing standards can also be used as basis for setting up regional accounting and auditing standards. This could save developing countries such as Botswana a lot of money that would otherwise be used if attempts were made to develop the standards from scratch.

Some researcher have however, suggested that the IASC standards and auditing standards are best suited for big business and private sector dominated economies; in Botswana where small and medium enterprises are dominant, the use of these standards for reporting or auditing purposes may not lead to the right decisions.

Adapting these standards to the environment may have to be carried out in order to suit small business operations. Nobes (1998) also supported this line of argument when he stated that developing countries have a different predominant user/use, as such, different standards may be needed for disclosure/presentation for the different user/uses.

Botswana is a farming country and one of the most important revenue earners is cattle or beef farming. Revenue from mining and extractive industries is the main source of income for the country. There are no standards for mining and extractive industries and before January 2003, there were no accounting standards for agriculture. Representation by the accounting profession at higher levels highlighting the importance of these standards is necessary so that the standards setting body is made aware of the importance of these activities to Botswana. Developing own standards is a very huge task which may be too big for a small profession like the one in Botswana. It is therefore advisable to work with other professions in the same region to identify common problem areas so that if decisions are taken to come with a standard, then the standard would be one that is relevant for the whole region and not only one country.

The research findings showed that respondents believe that most business operations in Botswana are unsophisticated. This is not surprising given that small business operations are dominant in Botswana. Most of these business operations are not listed on the stock exchange and therefore do not enjoy some of the benefits that big businesses enjoy, such as access to funds through the sale of shares on the stock market. The kind of accounting information needed by these businesses is lower level. The research findings also revealed that respondents believe that there is predominance of public sector enterprises in the country. These organisations are

partly financed by the public and they provide some essential services to the public. The current accounting education system does not adequately address issues and problems that affect this type of business enterprises. For reporting purposes, these organisations depend on the International Federation of Accountancy (IFAC) statements for public sector reporting. The lack of emphasis in the accounting curriculum on the importance of public sector enterprises and small business means that accounting graduates who end up working in these types of businesses are not adequately prepared for what they are likely to encounter at the work place.

It is important that accounting education and training reflects what is demanded by accounting practice and by business organisations in the country. What accounting practice and business demands will vary from country to country depending on several factors such as the type of business enterprises, their level of sophistication and the level of accounting skills available. Accounting education and training should also be designed to equip accountants and managers with the necessary skills to do their job effectively.

Given the findings above, there is therefore a need for more research that seeks to determine the accounting information needs of the country. The findings of the research will be useful in the design of an accounting curriculum that is relevant to the country. The government may have to intervene in order that the desired changes should be achieved. This is because the government is a major investor in some of the companies in Botswana unlike in developed countries where the private investor is the main beneficiary of accounting information. Not only is the government an investor, it also relies on accounting information for budgetary and planning purposes and for the calculation of tax revenue. If the information on which the plans are based is not correct this will affect the government planning and budgeting.

It is also crucial that an assessment of the accounting information needs of the country in the private sector, public sector and parastatals is carried out. This is important for the design of an appropriate accounting education and training programmes that is aimed at meeting the needs of all the users of accounting information. The design of a relevant accounting education and training could also lead to the development of an effective accounting system in Botswana.

7.4 Findings Relating to the Accounting Curriculum

The research findings revealed that the respondents believe that all the accounting subjects that are in the current curriculum are thought to be appropriate for a university accounting curriculum in Botswana. The research revealed that respondents believe that financial accounting, auditing; management accounting and taxation are the major subjects that should be included in the accounting curriculum. Other subjects which are thought to be important but which are not normally found in the traditional accounting curriculum are government accounting, accounting for agriculture and accounting for mines and extractive industries.

However, there is not much coverage of public sector accounting or public sector finance in the curriculum. These are important subjects given the role that the government and public sector organisations play in the economy of Botswana. The government plays a major role in terms of job creation and provision of vital services to society. Public sector organisations are partly financed by government but also raise revenue from other sources. Because of their unique nature, their method of accounting is different from that of private sector enterprises; they also follow different rules or statements for reporting purposes. There is therefore a need to increase the coverage of the above subjects in the curriculum.

As explained in chapter six, accounting education and training programmes in many developing countries including Botswana, concentrate too much on financial accounting and auditing but do not give adequate attention to other accounting areas which may be equally important. This is because the programmes are modelled on accounting programmes copied from other countries (mainly British or American accounting programmes) without determining the relevance of these programmes to developing country's environment and needs. In Botswana for example, agriculture especially beef farming in particular, is an important economic activity; revenue from the beef industry represents a very large portion of the country's total revenue. Mining and extractive industries are important activities too. The omission of courses or topics, which relates to these activities, is a major deficiency of the accounting curriculum. Also, the existing accounting curriculum with its concentration on financial accounting and auditing is mainly aimed at satisfying the accounting information needs of big business and private investors, it offers very little for the needs of public sector accounting or for small business owners and investors despite the fact that small to medium sized businesses are the most dominant in Botswana. Also parastatals organisations play a significant role in Botswana in the form of services rendered to the public and in job creation. The little emphasis on this type of operations in the curriculum represents a major deficiency of the curriculum.

The design of relevant accounting programmes which addresses financial information needs of economic planners and for such programmes to be in line, overall, with the socio-economic environment of the country is a step that could lead to the development of an effective accounting system in Botswana. In addition, the design of these accounting programmes should take into account the environment and the accounting needs of the country. This approach may demand the local production

of educational and training materials to reduce the dependence on less suitable ones from outside the country. This would be a challenge to both academics and accountants to design the needed accounting programmes and to reorient these programmes to the needs of the country and the accounting environment. It is also a challenge to them to produce local educational and training material that addresses local needs.

There is also a need for more research to look into other important areas that are currently not being addressed by the accounting curriculum. The research could cover issues such as the accounting information needs of small businesses in Botswana, the accounting needs of government and parastatals in the country and accounting for agriculture and extractive industries. The results of the research should then be incorporated into the curriculum to make it more reflective of the accounting needs and environment of the country.

This research has shown that an appropriate accounting education and training programme should, in addition to the traditional subjects, include subjects such as accounting for agriculture, mining and extractive industries. This means that such a programme would contain too much material to be covered in the four years of a degree programme. It may be necessary therefore, to make an analysis of the existing curriculum to determine which of the areas are less relevant to Botswana taking into account the accounting information needs of the country. Based on the analysis, topics that are thought to be less relevant should be removed from the curriculum. An additional year may have to be considered if the results of the analysis do not produce a clear-cut division of relevant and less relevant topics. An additional year would mean an increase in the cost of university accounting education. The cost may

however be offset by the benefits that would follow as a result of the production of accounting graduates who are well trained and suited to the jobs.

The accounting profession in Botswana together with academics, accountants, the government and other stakeholders may have to work together to draw up a plan that details the country's future accounting requirements. They also have to answer questions such as what are the accounting skills needed in the country, is it full professionals or technical skills? They also have to answer questions such as what are the future accounting needs of the country? If the priority is to push the country towards the international stage and globalisation, then it may be necessary for the accounting education system to pay more attention to subjects which have an international appeal such as international accounting, financial accounting, auditing and taxation. If the country's aim is to satisfy the domestic needs, the accounting education system may have to pay more attention to subjects such as accounting for agriculture, public sector accounting, accounting for small and medium enterprises and accounting for mines and extractive industries.

The research findings revealed that accounting training programmes do not cover many issues of local concern and this is because they are mere copies of accounting programmes from developed countries. The current practice of just having the law and taxation papers as the local variant is not adequate because the main emphasis is still on financial accounting and auditing and the protection of the private investor; not much attention is paid to public sector accounting and financing. Unless some changes are made to the existing programmes, local professional accounting institutions will continue to produce accountants who are not best suited for the country's requirements.

Accounting educators and accountants in practice may have to come together to set up a research body whose aim is to promote accounting research in Botswana. The research output from this could be used to compile teaching material for the university and other teaching institutions in the country.

The research findings showed that the current accounting textbooks in use are acceptable. Again, as pointed out in the previous sections, due to western accounting education influence, accounting educators tend to recommend the textbooks that they have used or those written by authors that they know, not much thought is given to the fact that such textbooks may not be relevant given the needs and environment of the country. University educators in particular have become so much depended on these textbooks that even course outlines are developed following the book chapter by chapter. However, it is important to note that given the strong Dollar or Pound exchange against the local currency, these textbooks are expensive; many students cannot afford them with the money given to them for this purpose. Also, given that the textbooks were originally written for a completely different accounting environment from the one in Botswana, such textbooks may be less relevant for the needs and environment of Botswana.

It is important to note that there are equally good accounting textbooks written by South Africans which are more relevant to Botswana given the not much different environment in the two countries. It is recommended that these should be used instead, and given that the two are big trading partners, South African textbooks seem to be the best choice. The University of Botswana has recently started sending some of its staff for further training in South Africa. It is hoped these group of graduates will bring back the message that South African textbooks are equally good. Also, with the formation of the CA Botswana, it is hoped that a closer working relationship

between Botswana and South African accounting educators will be established and an opportunity to promote textbooks from there will avail itself. This is because the CA Botswana will be run jointly with South Africans educators.

Some people use the argument that it is advisable to buy direct from the West because that is where technology comes from. It is thought that working directly with developed countries means that information is transferred quickly, one does not need to wait for those in another developing country to digest the information before passing it on. However, the use of South African textbooks should be the preferred choice because of the economic benefits that could follow as a result of having relevant accounting information. This move could also benefit students in the form of savings that would be made as a result of buying relatively cheaper accounting books.

7.5 Proposal to Establish an African Standard Setting Body

As per the South African Institute of Chartered Accountants technical committee report released in September 2002, preparations to establish an African Standard Setting Body by African countries were being made. The objective of this body as described in the proposal is not to develop own standards, but rather to be proactively involved in the international standard-setting process. It is hoped that the collective voice of the African countries could enhance the influence on international processes.

Some of the projects that this body would be more involved in include:

- a) Becoming more involved in the projects of the international standard setting bodies, where such projects are of interest to the region (for example, the development of an accounting standard on extractive industries)
- b) Taking the lead on international standard-setting projects of interest to the region. (Example extractive industries)

- c) Inclusion of the African standard setter in the international standard setting bodies groups of liaison standard-setters (for example, the group previously known as the G7+1 standard-setters;
- d) Discussion forums on issues of interest to the region, for example, to create awareness or to address implementation difficulties experienced with new standards;
- e) Further develop and refine local standards, where needed.

The other major proposal that the African Standard Setting Body proposes to do is to encourage countries within Africa to harmonise their accounting, auditing and other related standards with international standards. It further proposes that the appropriate accounting, auditing and corporate governance standards for both the private and public sector should be set by internationally recognised independent bodies.

It is thought that the above would increase the comparability of financial reports in different countries, thus providing participants in international capital markets with better quality information on which to base investment and credit decisions. It is also thought that this could also lead to the reduction of financial reporting costs for the country's multinational companies and foreign companies operating in the country and reporting elsewhere.

Countries such as Botswana with no standards of their own should welcome the idea of an African standard setting body. Speaking with one voice may compel international accounting standard setting bodies to pay more attention to accounting issues that concerns Africa. It is also of great significant that issues of particular concern to Botswana such as the development of an accounting standard relating to mining and extractive industries features in the proposal. It could also act as a platform from which to develop own or regional accounting standards.

7.6 Conclusion

The lack of good record keeping is one of the major problems hindering the improvement of accounting in Botswana; financial reports and other statements that are prepared from such records may be misleading. This problem is partly caused by the lack of qualified accounting skilled personnel. Accounting education and training in Botswana is mainly geared towards the production of professional accountants, not much emphasis is put on the training of lower level accountants who are needed for among others, proper record keeping and preparation of accounting reports. Although professional accountants may be needed, it is doubtful that they are required in large numbers. This is because professional accountants are mainly employed in managerial or supervisory roles. The number of such vacancies may be small given the size of the economy. Also, the majority of business operations are small to medium scale enterprises; the accounting needs of these business operations are mainly limited to book keeping and preparation of financial reports.

Investors want to be assured that the information that is presented about a company reflect the true state of affairs of the company before they can put their money into that company. The lack of record keeping does not give investors the confidence to invest their money in such businesses; this is not good for the country because investors are needed because of the significant contribution to the building of the country.

There is a need to move away from the current curriculum with its emphasis on the private investor and the importance of professional accountants and auditors to a curriculum that stresses the importance of book keeping and the training of technical staff. It is not right that an education system should follow the accounting practices of

other countries but instead should reflect what is demanded by accounting practice in the country.

The research findings showed that there is a shortage of qualified accounting educators in Botswana; this is evidenced by the high dependency on expatriates accountants and academics. This is not good for the country because of the high cost associated with employing a large number of expatriates. Also, expatriates' expertise may not be relevant for the accounting needs and environment; the money spend may not be matched by the level of production that is achieved. It is important also to note that expatriates return back to their countries at the end of their contracts, this means that the country would be at the position it was in terms of the number of qualified educators.

In view of these findings, it is advisable to substantially increase the number of local accounting educators. There are a number of advantages in training more local educators. These include job creation for locals, financial savings when locals are employed because of the allowances and inducements that are not paid to locals. Locals know the environment better than expatriates; their contribution to the development of accounting education and training may come quicker than when expatriates only are used. Also, expatriates do not always stay for long in one area, the country is left facing the same problem when they leave.

Attention needs to be paid to the salary structures of accounting educators in Botswana. It would appear that an increase in salaries would be a good idea; this might discourage them from holding other jobs which means that they devote less time to their work than they would otherwise do. The salary gap between those accountants in practice and those that are in the teaching profession is not a problem that is peculiar to Botswana, but in Botswana it is significant in that the number of

accountants is small. The few accountants that could have taken teaching leave the teaching profession for better salaries in the private sector. This is not surprising because accountants in practice are employed by private companies which are mostly profit making organisations; they can afford to pay the high salaries. It is advisable, though, to substantially increase the salaries of accounting educators in order to keep them in the teaching profession; if it is considered too low; good educators will leave for better pay elsewhere.

The research revealed that respondents believe that the lack of research is a major factor that hinders the process of improving accounting education and training in Botswana. Relevant research, which is, aimed at addressing practical problems that are faced by businesses and accounting users in Botswana, is needed in order to improve accounting practice. The current research mainly addresses issues and problems of developed countries.

One of the main reasons for the lack of research is the lack of funds. Creating a research fund where businesses and individuals can deposit money for research purposes is one of the measures that could lead to the production of local research. The lack of relevant research is also due partly to the lack of local accounting journals or avenues for publishing research material. Until recently, accounting research could only be published in the leading accounting journals such as the International Accounting Journal or Research in Accounting in Third World Accounting. It is not easy to get research work published in these journals because of stiff competition. Research published in these journals is as good as lost because people in developing countries will not see it as these journals are not found in local libraries.

The research revealed that one of the major strategies for improving accounting education and training and accounting practice and the accounting

profession is to determine the accounting information needs of the country. This should be carried out before embarking on the design of accounting education and training programmes that are relevant for the needs and environment of Botswana. When carrying the above, it is important to note that both the private and public sector are important in Botswana and that accounting information should address the needs of both these sectors. A curriculum, which shifts slightly away from private sector accounting towards the public sector accounting, is the right way forward.

This research has shown that there are other economic activities which the Anglo-American accounting system does not pay much attention to. Particularly significant are agriculture and extractive industries. These are very important economic activities to many developing countries including Botswana. Until January 2003, there were no standards relating to the above activities; the IASC has however published a standard on agriculture which became effective on Jan 1ST 2003. It is hoped that this standard will help those who are engaged in agriculture or farming businesses to use a common method of accounting, thus making it easier to prepare accounts which can be easily comparable. The accounting profession in Botswana should now focus its attention to the development of accounting standard for mining and extractive industries. Input from the local profession is important so that concerns from its members are taken into account.

It is advisable to incorporate into the curriculum topics on small business enterprises; a large number of business operations in Botswana belong in this category. Also, due to the lack of employment in the formal sector, more and more people are forming their own small businesses and a lot more are employed in this sector. It goes without saying that this is an important sector, it is therefore important to incorporate into the curriculum, topics that describe the formation, accounting and

management of small business for the benefit of those who later open or work with business.

Agriculture is a key sector in the economy. It is recommended that future research in accounting should focus on this activity in order to answer questions such as what are the accounting requirements of this sector, what are the accounting problems, and how can accounting for agriculture be incorporated into the existing curriculum. The other things that should be addressed by the research are the form and content of the textbooks to be used for teaching agricultural accounting. The output of the research could also be used as a guide in the writing of the accounting textbook.

Chapter Eight

Summary and Conclusion

8.1 Summary

In this research, attempts were made to identify problems that are hindering the enhancement of accounting education and training, accounting practice and the accounting profession in Botswana. An analysis of strategies that can be employed to improve accounting education and training and accounting practice and the accounting profession in Botswana was also carried out, with a view to determine those strategies that can be effective given Botswana environment and needs. The research also analysed the existing accounting curriculum with a view to identifying subjects that are important for an accounting education and training programme, and also relevant for accounting practice and the accounting profession given the environment and needs of Botswana. The research also analysed data collected from accountants, educators and students to determine subjects that are important and should form part of the accounting curriculum for a university accounting programme.

The research has provided evidence that Botswana faces many problems that hinder the progress of accounting education and training and accounting practice and the accounting profession. Some of these problems are due partly to the deficiencies of the accounting system in Botswana. Botswana like many developing countries has adopted accounting systems of developed countries without taking into account whether such systems are appropriate or relevant given the environment and needs of the country. Several authors have argued that accounting principles and practices imported from developed countries may not be appropriate for the accounting needs

of developing countries (Hove 1986, Mueller 1988, Perera 1989). This research has confirmed this to be the case in some areas particularly with the adoption of accounting education and training programmes. However, this research has established that in certain areas the use of accounting practices adopted from developed countries may not be a big problem. For example, the research established that the use of the international accounting and auditing standards is not thought to cause any reporting or auditing problem in Botswana.

Some researchers have suggested that the gap between developing and developed countries has narrowed, as a result, accounting information needs of the two are no longer as different as it was previously thought. Ndzingo (1997) suggested that this is due to the changes that have taken place in developing countries in the past number of years. These changes include the privatisation of parastatal organisations, the emergence of stock markets and the development of accounting professions. These developments mean that there is now a demand for accounting information that satisfies the private investor, as is the case in the West. However, some problems still remains; these needs to be attended to in order for accounting to fulfil its potential role of assisting in the economic development of developing countries such as Botswana.

One very important problem identified by this research is that of poor record keeping. This means that financial reports and statement that is based of these records may be misleading. This could discourage foreign investors who play a very important economic and social role in the country. The lack of good record keeping is due to the lack of skilled accounting personnel. Accounting education and training in Botswana puts too much emphasis on the production of professional accountants and lack emphasis on the training of technicians who are badly needed for amongst others,

the keeping of proper records and preparation of accounting reports. However, the recent establishment of the AAT Botswana by the Botswana Accountancy College, which is designed to train technicians, is a step in the right direction. Although AAT training has been offered for a number of years by private institutions and individuals, the number of people trained was very small because there was no government backing.

This research revealed that other important factors for the improvement of accounting education, training and practice in Botswana include the lack of qualified accounting instructors, the lack of local accounting textbooks and the lack of research which is relevant for the country's environment and needs. Research published in most leading accounting journals is not very useful, as it is directed at the needs of more developed countries.

The research findings revealed that the use of the IAS for reporting purposes is not thought to be a major problem that could hinder the progress of accounting in Botswana; the research revealed that existing accounting practices are also not thought to be irrelevant for the local accounting environment. This was not thought to be the case by previous researchers such as Briston 1978, Hove (1986), Perera 1989, Ndiznge (1990), who argued that accounting principles and practices from developed countries were inappropriate for developing countries environment and needs. These researchers further argued that the development of local standards should be the preferred option for developing countries instead of using IAS which they described as inappropriate for developing countries. Novin and Baker (1990) research also concluded that the lack of relevance of accounting practices to the local environment and the lack of accounting standards are two of the most important factors for the enhancement of accounting education, training and practice in developing countries.

The difference in this research findings and previous research is as a result of the difference in the environment and needs of developing countries. Developing countries are not homogenous; they differ based on culture, economy, politics and social factors prevailing in a given country.

This research tested a list of strategies that have been recommended for the improvement of accounting education and training and, accounting practice and the accounting profession in developing countries. The research discovered that many of the strategies could be effective in improving accounting education and training in Botswana. However, there are other strategies that would not be effective. Some of these include the development of accounting textbooks in domestic languages, setting local auditing and accounting standards and, localising professional accounting examinations. These findings are different from previous research such as that carried out by Akathaporn et al (1993) who discovered that developing accounting textbooks in the local language was one of the most effective strategies for improving accounting education and training in Thailand. English is not thought to be a problem for students studying accounting in Botswana because it is one of the two official languages in Botswana.

The findings also suggests that as a result of political and economic reforms taking place in developing countries, the accounting information needs of these countries may be shifting from predominantly public sector to private sector information needs. This is due to the emergence of stock markets in these countries, the privatisation of some of the state owned enterprises, to name but a few.

The research findings suggest that professional ethics is considered one of the most important factors for accounting practice in Botswana. Following the collapse of the Enron Company in the USA in 2001, professional ethics has become the main

pillar upon which the accounting profession is built. Tighter controls and other measures including peer monitoring of companies have been introduced to make sure that similar events do not happen again.

8.2 General Conclusions

This thesis revealed that there are many problems that are hindering the enhancement of accounting education and training and the accounting profession in Botswana. Many of these problems are a result of the deficiency in the accounting education system. Accounting education and training programmes are not designed to reflect the environment and accounting needs of the country but instead are mere copies of developed countries programmes. Accounting practice is also not driven by what is demanded by the market but by what is practiced in other countries especially developed countries. The lack of relevant accounting research about the accounting information needs of the country means that the design of accounting education and training programmes will continue to be influenced by accounting practices of other countries.

The research revealed that poor record keeping and unsophisticated business enterprises are some of the problems facing business operations in Botswana. Many business operations in Botswana are in the small to medium scale enterprise and it is in this group that the problem is significant. The lack of record keepings is due to the shortage of accounting technicians. There is therefore, a need to invest more in the training of technicians; this would not only lead to better accounting for businesses but would also build investor confidence.

The thesis revealed that the existing accounting curriculum does not cover some areas of accounting that are important to Botswana. These areas are: accounting for agriculture, government accounting and accounting for mining and extractive

industries. This is despite the fact that the above are important economic activities in Botswana and between them constitute more than 70% of GDP. However, recently the IASC issued an accounting standard on agriculture, IAS 41; it is hoped that this would raise the importance of the above subject and would then compel educators to look at the subject again. It is also up to the accounting profession in Botswana to bring to the attention of educators and others some important new areas of accounting such as accounting for agriculture.

8.3 Limitations of the Research

The number of respondents was too small making it meaningless to perform some statistical analysis that are required to arrive at certain conclusions. The population of professional accountants in Botswana is small and a sample picked from this is even smaller. The researcher does not believe that this introduced any bias into the research nor does it render the research findings invalid in any way.

The research targeted academics, professional accountants and students only, perhaps future research can include other users of accounting information such as shareholders, investors, the government, parastatals organisations, small and medium businesses and the stock exchange. This research was limited to higher level accounting education and training; there are other institutions in the country that offer low level accounting courses such as diploma and certificate course in business administration, These may have different views from the above because of the different experiences and the different level of education. Future research should target lower level accounting education and training, to find out the problems experienced at this level. This research should also establish the accounting skills needed and what they are needed for.

This study was based on a list of predetermined factors and strategies that might not be conclusive; there might be other factors or strategies that were not examined. Future research should investigate whether there are any other factors or strategies that are important for the enhancement of accounting education and training and accounting practice and the accounting profession by employing only open ended questions. May be another method of data collection such as triangulation may be used so that responses given by one group is cross checked against responses from another group in order to reduce bias. However, it is worth pointing out that the questionnaire used in this research included an open ended question requesting responded to state any other factors or strategies or subjects they believe were important for the enhancement of accounting education and training and also accounting practice and the accounting profession in Botswana; no suggestions of additional factors or strategies or subjects were offered or made.

8.4 Areas for further Research

Research that is aimed at determining the exact nature of the accounting information needs of developing countries such as Botswana is needed as this could provide essential information for countries seeking to upgrade their accounting systems.

This research has established that agriculture and mining are areas of great importance to Botswana's economy and probably of other developing countries as well. Accounting research that focuses on these areas of economic activity is needed; the development of an accounting standard on mining and extractive industries in particular, should be given more thought. Now that an accounting standard on agriculture has been issued, research that focuses on the implementation of the standard and any other issues that arises as a result of this is required.

An extension of this study to examine how the strategies recommended for the enhancement of accounting practice and also for accounting education and training could be implemented can be beneficial. It is important to find out the problems or difficulties that would be encountered when trying to implement these strategies.

Appendix

Questionnaire

Part 1

Section A

To help us classify your answers statistically, this section requires information about yourself. The answers you give will be kept strictly confidential and cannot be used to identify you. The results will be released in a summarised form and will not be traced to any individual.

Please circle the letter that applies to you.

1. Gender

- a) Male
- b) Female

2. Nationality

- a) Botswana
- b) Other (Specify.....)

3. Age

- a) Under 25 years
- b) 25 to 35 years
- c) 36 to 45 years
- d) 46 to 55 years
- e) over 55 years.

4. Accounting qualification

- a) None
- b) Bookkeeping certificate
- c) Professional qualification:
 - ACCA
 - CIMA

AAT

Other (specify-----)

.

d) Accounting degree (Specify.....

e) Other qualification (Specify)

5. Accounting work experience

a) None

b) Less than two years

c) Two to five years

d) Six to ten years

e) More than ten years

6. Are you

a) A student? (University or College)

b) An accountant?

c) University or college lecturer?

d) Other (Please specify.....)

7. Profession

a) Government Accountant

b) Accountant in firm/private company

c) University/college lecturer

d) Student

e) Other (specify

Section B

This section attempts to gather data on accounting problems particular to Botswana by the use of a close-ended questionnaire.

Below is a list of accounting problems or factors that are thought to be particular to developing countries such as Botswana. In your opinion, how significant are these problems in Botswana? Indicate the significance of each factor on the scale provided.

1= Extremely Insignificant (EI)

2= Slightly Insignificant (SI)

3= Significant (S)

4= Very Significant (S)

5= Extremely Significant (ES)

1. Lack of sufficient qualified instructors	1	2	3	4	5
2. Irrelevant accounting curriculum	1	2	3	4	5
3. Lack of local accounting textbooks and cases	1	2	3	4	5
4. Irrelevant and outdated textbooks	1	2	3	4	5
5. Inadequate salaries of accounting instructors	1	2	3	4	5
6. Shortage of professional accounting schools	1	2	3	4	5
7. Low status of the accounting profession	1	2	3	4	5
8. Inadequate understanding of the role of accounting by the public	1	2	3	4	5
9. Lack of relevance of the present accounting practices to the local environment	1	2	3	4	5
9. Lack of local accounting standards	1	2	3	4	5
10. Irrelevance of the International Accounting Standards to the local environment	1	2	3	4	5
11. Low usage of accounting information in making business and economic decisions	1	2	3	4	5
12. Lack of co-operation between academics and practitioners	1	2	3	4	5
13. Lack of specified objectives of accounting	1	2	3	4	5

14. Lack of professional ethics.	→	1	2	3	4	5
15. Lack of accounting publication and research	→	1	2	3	4	5
16. Inadequate use of computers in accounting teaching	→	1	2	3	4	5
17. Low level of general education in the country	→	1	2	3	4	5
18. Absence of effective stock market	→	1	2	3	4	5
19. Unsophisticated business enterprises	→	1	2	3	4	5
20. Predominance of public sector enterprises	→	1	2	3	4	5
21. Poor record keeping	→	1	2	3	4	5
22. Inadequate library resources	→	1	2	3	4	5
23. Inadequate understanding of the role of accounting by government officials	→	1	2	3	4	5

24. Please state any other problems that you think hinder the development of accounting education, training and practice in Botswana.

Section C

Below are strategies that have been suggested in the accounting literature for improving accounting education, training and practice in developing countries. In your opinion how effective would these strategies be in enhancing accounting education and training and

accounting practice in Botswana? Rate the effectiveness of each strategy using the scale provided below.

1- Not Effective (NE)

2= Less Effective (LE)

3= Effective (E)

4= Very Effective (VE)

5= Extremely Effective (EF)

Strategies

25. Developing accounting textbooks in domestic language →	1	2	3	4	5
26. Training and upgrading domestic accounting educators. →	1	2	3	4	5
27. Having locally developed and supervised professional accounting examinations and certification. →	1	2	3	4	5
28. Encourage co-ordinated research between accounting educators and practitioners. →	1	2	3	4	5
29. Encouraging co-operation between the accounting profession and university →	1	2	3	4	5
30. Educating government officials about the role and benefit of accounting for economic development. →	1	2	3	4	5
31. Educating businessmen about the role and benefits of accounting →	1	2	3	4	5
32. Encouraging accounting students association activities →	1	2	3	4	5

33. Providing practical training to accounting students during their university training →	1	2	3	4	5
34. Educating decision makers on how to use accounting information for making economic decisions →	1	2	3	4	5
35. Raising minimum qualification for entry to the accounting profession to a degree level →	1	2	3	4	5
36. Developing accounting textbooks cases which reflect local issues	1	2	3	4	5
37. Recruiting more professional accountants to take up positions in university teaching →	1	2	3	4	5
38. Setting local accounting standards →	1	2	3	4	5
39. Setting local auditing standards →	1	2	3	4	5
40. Determining information needs of users of accounting reports.	1	2	3	4	5
41. Writing accounting standards into Botswana law →	1	2	3	4	5
42. Determining the number of accountants needed by the country →	1	2	3	4	5
43. Encouraging participation of accountants in social activities. →	1	2	3	4	5
44. Establishing professional accounting organizations in the country	1	2	3	4	5
45. Requiring and providing continuing education for accountants after graduation →	1	2	3	4	5

46. Defining professional ethics for accountant	1	2	3	4	5
47. Limiting public accounting to professionally qualified accountants	1	2	3	4	5
48. Using computers for processing accounting data					
49. Localizing professional accounting examinations	1	2	3	4	5
50. Educating the public about the role of accounting in economic development	1	2	3	4	5
51. Strengthening the powers and responsibilities of the Botswana accounting profession.	1	2	3	4	5
52. Determining accounting information needs of the country both at macro and micro levels.	1	2	3	4	5
53. Establish programmes for co-operative teaching arrangement between the profession and the university	1	2	3	4	5

54. Please state any other strategies that you believe can be effective in enhancing accounting education and training or accounting practice and the accounting profession in Botswana.

Section D

Below are accounting and accounting related subjects that have been suggested as relevant for developing countries. Which of the following subjects are relevant and should be included in the accounting curriculum of Botswana.

Indicate your preference by using the scale below.

1= Not Important (NI)

2= Less Important (LI)

3= Important (I)

4 =Very Important (VI)

5= Extremely Important (EI)

55. Taxation	1	2	3	4	5
56. Management accounting	1	2	3	4	5
57. Cost accounting	1	2	3	4	5
58. Financial accounting	1	2	3	4	5
59. Auditing	1	2	3	4	5
60. Governmental accounting	1	2	3	4	5
61. Social and Macro accounting	1	2	3	4	5
62. Information Technology	1	2	3	4	5
63. Business Law	1	2	3	4	5
64. International accounting	1	2	3	4	5
65. Accounting systems and Procedure	1	2	3	4	5
66. Accounting for agriculture	1	2	3	4	5
67. Accounting for mining industries	1	2	3	4	5
68. Manufacturing accounting	1	2	3	4	5

70. Are there any other subjects that you think should be included in the curriculum?

Write them below.

71. Why do you think the above should be included in the accounting curriculum?

References

Abdolmohammadi, M. J. (1988), 'A Model for Educational Exchange of Accounting Faculty Between the Pacific Basin Countries and Advanced World Institutions' *Proceedings of the Fifth Pan Pacific Conference*, Singapore, 515-517.

Akathaporn, P., Novin, A.M. and Abdolmohammadi, J. (1993), 'Accounting Education and Practise in Thailand: Perceived Problems and Effectiveness of Enhancement Strategies', *International Journal of Accounting*, 259-272.

Al-Basteki, H. (2000), 'Strategies for Enhancing the Accounting Profession and Practices in Bahrain: Accounting Experts' Perceptions', *Research in Accounting in Emerging Economies*, 165-189.

Alexander, D., Briston R. J. and Wallace, R.S.O. (2000), 'Accounting Educational Change: A Case Study of Tanzania', *Research in Accounting in Emerging Economies*, 269-287.

Alhashim, D. D. and Garner, S. P. (1973), 'Postulates for Localised Uniformity in Accounting', *Abacus*, 62-72.

Amenkhienan, F. E. (1986), *Accounting in Developing Countries, A Framework for Standard Setting*, Michigan: UMI Research Press.

American Accounting Association (AAA), (1976), 'Report of Committee on Accounting in Developing Countries, 1973-1975', *The Accounting Review*, 198-212.

American Accounting Association (AAA), (1978), *Accounting Education and the Third World*, A report by the Committee on International Accounting Operations and Education, Sarasota, Florida.

Belkaoui, A. R. (1994), *International and Multinational Accounting*, Chicago, IL: The Dryden Press.

Botswana Accountancy College Prospectus

Botswana Companies Act Chapter 42.01

Botswana Institute of Accountants, (1998), Acts Rules and Regulations.

Botswana Institute of Accountancy Annual Report 2001

Botswana Government, Central Statistics Office, www.csogov.bw/cso/, National Accounts, 20th August 2002.

Briston, R. J. (1978), 'The Evolution of Accounting in Developing Countries', *The International Journal of Accounting Education and Research*, 105-120.

Briston, R. J. (1984), 'Accounting Standards and Host Country Control of Multinational', *British Accounting Review*, 12-26.

Briston, R. J. (1990), 'Accounting in Developing Countries: Indonesia and the Solomon Islands as Case Studies for Regional Co-operation', *Research in Third World Accounting*, 195-216.

Briston, R. J. and Liang F. S. (1990), 'The Evolution of Corporate Reporting in Singapore', *Research in Third World Accounting*, 263-280.

Briston, R. J. and Wallace, R. O. S. (1990), 'Accounting Education and Corporate Disclosure Regulations in Tanzania', *Research in Third World Accounting*, 281-299.

- Bryman, A. (2001), *Social Research Methods*, New York: Oxford Express.
- Chamisa, E. E. (2000), 'The Relevance and Observance of the IASC Standards in Developing Countries and the Particular Case of Zimbabwe', *The International Journal of Accounting*, 267-286.
- Chandler, J. and Holzer, H. (1981), *The Need for Systems Education in Developing Countries*, In *Accounting Education in Economic Development Management*, ed. Enthoven, A., Amsterdam: North-Holland.
- Coopers and Lybrand (1998), *Accounting Standards*, London: Bath Press.
- Enthoven, A. J. H. (1973), *Accounting and Economic Development Policy*, New York: Elsevier.
- Enthoven, A. J. H. (1976), 'The Scope for Accountancy Planning in Developing Countries', *Accounting and Business Research*, 153-139.
- Enthoven, A. J. H. (1977), *Accounting Systems in Third World Economies*, Amsterdam, North- Holland Publishing Co.
- Enthoven, A. J. H. (1981), *Accounting Education in Economic Development Management*, Amsterdam, NL: North-Holland Publishing Co.
- Enthoven, A. J. H. (1985), 'Accounting in Developing Countries' In *Comparative International Accounting* (2nd ed), eds C. Nobes and R. Parker, New York: Philip Allan.
- Enthoven, A. J. H. (1991), 'Accounting in Developing Countries', In Nobes, C. and Parker, R. (edit), *Comparative International Accounting*, Prentice Hall International.

Forough, T. K. (1981), 'Accounting in Developing Countries Before and after Social Crisis: The Case of Iran', *International Journal of Accounting, Education and Research*, 181-225.

Ghartey, A. (1978), 'A New Perspective for Accounting Education in Ghana', *The International Journal of Accounting Education and Research*, 121-132.

Hofstede, G. (1983), *Dimensions of National Cultures in Fifty Countries and Three Regions*, In Deregowski, J.B, Dziurawiec, S & Annis, R. C. (eds.), *Expiscations in Cross-cultural Psychology*, London: Sweet and Zeitlinger.

Hove, M.R. (1986), 'Accounting Practices in Developing Countries: Colonialism's Legacy of Inappropriate Technologies', *The International Journal of Accounting Education and Research*, 81-100.

Jagetia, L. C and Nwadike, E. C. (1983), 'Accounting Systems in Developing Countries: The Nigerian Experience', *The International Journal of Accounting*, 69-81.

Juchau, R., White, M. and Hopkins, R. (1986), 'Tertiary Education Strategies for Accounting in Developing Societies: The Southwest Pacific as a Case Study', *International Journal of Accounting Education and Research*, 145-160

Markell, W. (1990), 'Development of Accounting Education and the Accounting Profession in Third World Countries: Botswana', *The International Journal of Accounting Education and Research*, 99-106.

Meng, T.T., Hoong, P.Y. and Liang, F.S. (1994), 'Accounting Education and Practice: The Singapore Experience', *International Journal of Accounting*, 161-183.

Min, H.K., Song, Ja. and Kim, J. S. (1993), 'Accounting Education in Korea: Current Trends and the Challenge for the Future', *International Journal of Accounting*, 78-87.

Mueller, G. G. (1968), 'Accounting Principles Generally Accepted in the United States Versus Those Generally Accepted Elsewhere', *The International Journal of Accounting*, 91-103.

Mueller, M. A. (1988), 'Practising Educational Imperialism', *C.A. Magazine*, 79-83

Ndzingi, S. (1990), 'Regional Harmonisation of Accounting in Developing Countries: The Case of the SADCC', *Doctoral Thesis*, University of Kent.

Ndzingi, S. (1994), 'Prospects for Aligning Accounting Education and Training to the Skills Needs in Developing Nations- The Case of SADCC' in *Accounting Education for The 21st Century: The Global Challenges*, Jane O. Burns and Belverd E. Neddles (Editors), *International Association for Accounting Education and Research*, 126-133.

Ndzingi, S. (1997), 'Changing Accounting Information Needs of Developing Nations: Some Evidence from Southern Africa', *The African Journal of Finance and Management*, 49-55.

Ndzingi, S. and Briston, R. J. (1999), 'Accounting and Economic Development', *Research in Accounting in Emerging Economies, Supplement 1*, 29-42.

Nobes, C. (1998), 'Accounting in Developing Economies: Questions About Users, Uses and Appropriate Reporting Practices', *ACCA Publication*.

Novin, A.M. and Baker, J. (1990), 'Enhancing Accounting Education and the Accounting Profession in Developing Countries', *Foreign Trade Review*, 247-257.

Oppenheim, A.N. (1966), *Questionnaire Design and Attitude Measurement*, (New York: Basic Books Inc).

Parry, M. J and Grove, R. E. (1990), 'Does Training More Accountants Raise the Standard of Accounting in Third World Countries? A Study of Bangladesh', *Research in Third World Accounting*, 117-140.

Perera, M. B. H. (1989), 'Accounting in Developing Countries: a Case for Localised Uniformity', *British Accounting Review*, 141-157.

Rivera, J.M. (1990). *The Accounting Profession and Accounting Education in Panama: A survey*, In B.E. Needles, Jr. and V.K. Zimmerman (ed). Comparative International Accounting Educational Standards Center for International Education and Research in Accounting, University of Illinois at Urbana-Champaign, 175-192.

Rowlands, J. E. (1995), 'The future of Accounting Education in South Africa', *Research in Accounting in Emerging Economies*, 271-284.

Samuels, J. M and Oliga, J. C. (1982), 'Accounting Standards in Developing Countries', *International Journal of Accounting Education and Research*, 69-88.

Schuman, H and Converse, J. (1971) 'The effects of Black and White Interviews on Black Responses in 1968', *Public Opinion Quarterly*, 44-68.

Schuman, H and Presser, S. (1981), *Questions and Answers in Attitude Surveys: Experiments on Question Form, Wording, and Context*, (San Diego, Calif.: Academic Press).

Scott, G. (1970), *Accounting and Developing Nations*, University of Washington, Graduate School of Business Administration.

Scott, G. and Troberg, P. (1980), 'Eighty-eight International Accounting Problems in Rank Order of Importance', *American Accounting Association*, 21-27.

Seidler, L. J. (1967), *The Function of Accounting in Economic Development- Turkey as a Case Study*, New York: Frederick A. Praeger.

Tai. B.Y. (1988), *The Accounting Profession in Hong Kong: Problems and Challenges*, In Zimmerman V.K (ed.), *Recent Accounting and Economic Development in the Far East*, Center for International Education and Research in Accounting, University of Illinois at Urbana-Champaign, 219-228.

Tipgos, M. A. (1987), 'A Comprehensive Model for Improving Accounting Education in Developing Countries', *Advances in International Accounting*, 383-404.

University of Botswana Calendar, 2000/2001.

Wallace, R. S. O. (1989), 'Accounting and Financial Reporting in Nigeria', The Institute of Chartered Accountants in England and Wales.

Wallace, R. S. O., Briston, R. J. and Samuels, J. M. (1990), 'Introduction to the Series', *Research in Third World Accounting*.

Wallace, R.S.O. (1990), *Accounting in Developing Countries: A Review of the Literature*, *Research in Third World Accounting*. 3-54.