

Public Sector Accounting Education: A Neglected Element of Public Financial Management Reforms in Ghana

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Abstract

The study investigates the current state of public sector accounting education in Ghanaian public universities as an essential element of public sector management reforms. The objectives of the investigation are to examine: the extent of inclusion of public sector accounting in the accounting curriculum; the level of faculty interest in teaching public sector accounting; the availability of teaching resources; and the nexus of public sector accounting education and public sector financial management reforms. Data was collected from the official websites of the public universities, students' handbooks, and the most recent public sector accounting course outlines and library collections. Further, 42 accounting faculty members were interviewed either through face to face meetings or telephone surveys. The findings suggest that most public universities offering business programmes included a 3 –hour credit course in public sector accounting in their accounting degree curriculum, but there is evidence of limited content coverage of the course. The study also found that most accounting faculty members have little or no interest in teaching public sector accounting due to lack of academic interest or unavailability of teaching resources or a combination of both. There is also evidence of weak nexus between public sector accounting education and the requirements of public sector financial management reforms currently taking place, and therefore, respondents suggested the need to expand the public sector account curriculum to meet the demands of the reform, perhaps by elevating the course to an area of accounting specialization in the near future. Collaboration between the academic authorities and government financial actors needs to be fostered and strengthened.

Introduction

The public sector constitutes a significant part of Ghanaian economy and a major employer of labour. In the past, the public sector governance structure presented less incentive to develop complex and efficient system of service delivery and accountability, and as such, highly skilled professionals and other personnel were not required to run the existing systems. However, a constant stream of public sector reforms has occurred over the last two decades in response to improved governance and accountability system. The sector has no other option than to reach out for the proven practices of the business sector to ensure economy, efficiency and effectiveness in its services delivery, and to demonstrate accountability and stewardship for the use of public resources (Hood, 1995). Following the developments in many other countries, several administrative and financial reforms were carried out in Ghanaian public sector to achieve two main themes: promote culture of performance; and to make the public sector more responsive to the needs of the public by increasing the organisations' accountability, promoting efficiency and effectiveness, introducing participative decision making and adopting a customer focus (Hoque and Moll, 2001). Some remarkable reforms in recent years are the adoption of the medium term expenditure framework of budgeting in 1999; Financial administration reforms through the passage of the Financial Administration Act (Act 654) in 2003 and Financial Administration Regulations (L.I 1802) in 2004; Public procurement reforms in 2003; National pension reforms in 2008; the structuring of the revenue collection agencies in 2009; and the

adoption of the cash-based International Public Sector Accounting Standards (IPSAS) in 2009 with plans to adopt the full IPSAS in the near future.

Undoubtedly, these reforms have implications for public sector accounting (PSA). The reforms have changed the traditional role of accounting to one that is more focused on accountability, output, performance measurement, efficiency, cost savings and productivity (Guthrie, 1995). This requires a change in focus of public sector accounting education (PSAE) to ensure that knowledgeable and competent accounting personnel are produced to meet the job requirements implicit in the reforms and to serve as drivers of change in the organisations through provision of useful financial and non-financial information required in making economic, social and political decisions, and to also demonstrate accountability to the public. The competency and capabilities of accounting personnel of the public sector are largely unsatisfactory. The Public Accounts Committee (PAC) of the Ghanaian Parliament continuously identifies poor accounting practices, internal control failure and incompetent financial decisions as the main threat to public financial management (PAC Report, 2006-2009). Traditionally, business schools in the universities have focused on satisfying the needs of the corporate world with its high demand for skilled graduates, thereby limiting accounting education to commerce (Engstrom, 1979). Nowadays, neglecting to acknowledge the role of the accountant in the public sector is a disservice to graduates when they commence searching for employment opportunities, which most found in government entities such as Controller and Accountant General's Department, Audit Service, local governments, colleges and universities, and hospitals, among others.

Thus, this paper investigates the status of PSAE at the undergraduate level to find out if the right skills are acquired to match the demands of current financial reforms in Ghana. One of the four specific objectives of the study is to find out whether PSA forms part of the curriculum of the five main public universities having business schools. The second objective is to ascertain the faculty interest in the teaching and development of PSAE in these universities, and thirdly, to examine the teaching approach, materials and aids employed in PSAE in these universities. Lastly, an objective is to evaluate the extent to which the requirements of the current financial reforms are addressed in PSA curriculum of the universities offering the course.

The remaining part of the paper is in four sections. The first section deals with a literature review on accounting and public sector management reforms and prior studies on public sector accounting education. The second section is devoted to explanation of the methodology employed in acquiring data for the study whilst the third section deals with the discussion of data obtained. The final aspect provides conclusions and recommendation for future research.

Literature Review

Public Sector Financial Management Reforms and Accounting

In recent years, governments all over have embarked on a wide range of financial and administrative reforms as a result of increasing social, political, economic and technological pressures on government to become more effective, efficient and accountable for the use of public resources (Hoque and Moll, 2001). It is opined that governments are pressured from increased globalization, the dissatisfaction of citizens with the current management, and curtailing of the budget spending (Wensing, 1997). According to Sciulli and Sims (2007) managers of government agencies have increasingly looked at how the private sector operates in order to assess whether there are practices that could and should be adopted by the public sector. This is widely referred to as New Public Management (NPM) in Public Administration literature (see for example Ridder et al, 2005; Goddard, 2005; Sevic, 2004; Christiaens, 2004; Jan, 2004; and Davis 2003). Some of the reforms include the introduction of accrual accounting, managing

by outputs, a user pay regime, privatization, contracting out and standardization of financial reporting (Sciulli and Sims, 2007; Goddard, 2005).

Over the last few years, the government of Ghana has accelerated its development and implementation of public financial management reforms through a number of measures intended to strengthen the legislation framework and improve oversight of the use of public resources (World Bank Report, 2006). Many such reforms have occurred in the area of decentralization, budgeting, financial administration, personnel emolument and pension administration, procurement, expenditure management and internationalization of financial reporting. In most of these reforms budgeting, financial accounting and reporting, and disbursement controls are most emphasized (World Bank Report, 2006). According to the World Bank Report, the specific measures put in place currently to improve the efficiency of resource and information flows include the improved computerized Integrated Personnel and Payroll Database (IPPD) system, the Budget and Public Expenditure Management System (BPEMS) and the Ghana Integrated Financial Management Information System (GIFMIS). The Table 1 summarizes some significance public financial management reforms between 2001 and 2012.

Table 1: Public Financial Management Reforms (2001 - 2012)

Year	Reforms type	Remarks
2001	Implementation of Budget and Public Expenditure Management System – 2 (BPEMS 2) and Audit reforms	BPEMS/IFMIS was revitalized and updated to produce BPEMS2. New Audit Law was enforced.
2003	Municipal Finance Management Initiative (MFMI)	To empower local governments to attract funds from the capital market for long term financing of infrastructure and other services.
2005-11	Economic management capacity building project.	To provide technical assistance and capacity building for public pension and pay reforms, service delivery, decentralization, development communication and human resource management capacity.
2008	Adoption of new intergovernmental fiscal framework (IGFF) for local government funding	To develop new mechanisms for central government funding of local governments outside the constitutionally mandated transfers.
2009	Adoption of new payroll management system- IPPD 3	Plans to decentralize the payroll management system to have data processing centres in each of the ten regions in Ghana.
2009	Reforms of Revenue Collection Agencies to form Ghana Revenue Authority	To improve tax administration and collection in Ghana through information sharing and linkages within the government agencies.
2011/12	Ghana integrated financial management information system (GIFMIS)	Computerized system that integrates the various components of public financial management including budget, financial accounting and reporting, disbursements, and auditing.

Source: Adapted from various World Bank Reports.

Over the past two decades, researchers have directed significant energies at understanding the role of accounting in the sweeping reforms in almost every country in the world (Hopwood and Tomkins, 1985; Llewellyn, 1998; Lawrence, 1999; Llewellyn and Northcott, 2005; Mir and Rahaman, 2007) and accounting has been found to play a significant role in the successful implementation of organizational change and reforms at both micro and macro levels. The relationship between accounting and public sector reforms has been examined (Osborne and Glaebler, 1993; Oslen et al., 1998; Meyer, 1998; Lapsey, 1999; Ball, 2001; Sevic, 2004 and Goddard, 2005), however the findings are diverse. Most of the studies stress the importance of accounting to successful public sector reforms (Goddard, 2005). According to Stamatiadis (2009), public sector accounting reform has often been the first step of government reforms and it is considered as an important condition and prerequisite for the success of other subsequent public sector reforms under the new public management movement. It follows that successful reforms, financial or otherwise, required competent and capable human resources, including competent accountants, to execute them.

Stamatiadis (2009) found that lack of knowledge and expertise as well as lack of accounting training negatively affected the successful implementation of accrual accounting reforms in Greek hospitals. In agreement with Stamatiadis, Ridder, et. al. (2005) employed the resource view in their study and concluded that human resource is a crucial determinant of successful implementation of accrual accounting and output-based budgeting in six municipalities in Germany. Chan and Rotenberg (1999) also stressed accounting and accounting training as a very important area in China's reform process. The World Bank Report (2006) recognized that sound accounting and auditing systems are crucial drivers of successful public financial management reforms. These propositions call for qualified and competent accountants to operate and report on the systems. The lack of competent accounting skills is cited to be partly accountable for the failure of reforms and increasing financial irregularities in the Ghanaian public sector (Public Accounts Committee, 2010). Therefore, training and educational programmes for accountants in the public sector need to factor in the requirements of the public financial reforms agenda in order to create the needed nexus between accounting education and the reform agenda of the government.

Public Sector Accounting Education

Few research studies have been undertaken in public sector education, perhaps due to lack of interest in the teaching and research in the subject (Holder, 1978; Engstrom, 1979; Sciulli and Sims, 2008). Over three decades ago, Holder (1978) conducted a study into graduate-level public sector accounting education in the United States. In his survey he found that only 13.6% of the sampled 81 business schools offer a graduate level public sector accounting course, however these courses are limited in scope. Holder's investigation suggests that most business schools were not offering the courses because of various reasons: lack of resources, inadequate student and faculty interest and low employment opportunities. In an attempt to determine the future of public sector accounting education in the United States, it was found that most of the responding institutions presently plan to offer the course in the near future. Engstrom (1979) undertook similar study in the United States and concluded that most accredited institutions offering undergraduate and graduate programmes would like to expand public sector accounting courses but were unable to do so due to lack of funds and qualified faculty. Engstrom opines that the decision of the institution to expand the offering in public sector accounting is based on the recognition that the demand for accounting graduates with some knowledge in public sector

accounting will increase in the near future and that accountants are hired by all levels of government, hospitals, colleges, public schools and other not-for-profit organisations.

Sims et al (1997) studied the public sector accounting content in Australian university courses and reported that most accounting graduates in Australia received very limited exposure to public sector accounting. It was suggested that public sector accounting preferably be integrated into mainstream accounting subjects to ensure appropriate coverage. A decade later, Sciulli and Sims (2007) conducted an exploratory investigation into public sector accounting education in Australian universities and no significant improvement in PSAE was found. Their findings suggest that there continued to be limited teaching of public sector accounting in Australian universities, implying that accounting graduates may not have gained basic knowledge of accounting reporting requirements in the public sector. They argue that the continued neglect of PSAE in the curriculum of the universities would result in reform misfit because graduates applying for positions at government agencies would benefit from some knowledge of these reforms. A year later, the same authors conducted investigations into the obstacles and opportunities in PSAE. The study confirmed again that there was very limited teaching of PSA in Australia and the reasons adduced are the same as those offered by Holder (1978) and Engstrom (1979) three decades ago. They suggest that the professional accounting bodies intercede by requiring PSA to be included in courses as part of the accreditation process.

The approach and resources of teaching is also the concern of some studies. Lowensohn and Reck (2005) recommend the use of interesting and relevant public sector case studies of both problems and solutions that have been created to provide a more balanced view. To increase and sustain students' interest in PSAE, Murphy (2005) demonstrates that active learning approaches help students to grasp unique public sector accounting terminology and techniques. Sciulli and Sims (2007) report that lectures, illustrations, and textbooks are the main approaches used to teach PSA content in Australian universities. Hoque (2002) explores the use of journal articles to teach PSA in higher education and the findings suggested that students found journal articles to be a valuable aid to learning, especially the professional articles. The general view is that there is limited teaching of public sector accounting in universities in many countries and that there is a need to step up this aspect of the accounting curriculum in the face of increasing financial reforms in the public sector, especially the developing countries, in recent times (World Bank, 2006).

Methodology

The study is a descriptive research that explores the state of PSAE in Ghanaian universities and how it fits into the financial reform programme of government. The data for the study was collected from the websites and students' handbooks of public universities and an interview of accounting faculty members. The study focuses on all five public universities that offer undergraduate accounting programmes. The selection of universities was restricted to public universities because these universities are funded with public monies and therefore are more likely to be influenced by government programmes and policies, including the reforms. Besides, participation of the private sector in the provision of university education is a very recent development in Ghana so not much data could have been obtained from these growing universities, which continuously learn from the existing public universities.

Information on the curriculum of the five universities was obtained from their official websites, students' handbooks and the course outlines for the 2011/12 academic year. On the other hand, forty-two (42) out of the fifty-one (51) faculty members currently at post in the accounting departments of five universities were interviewed either through face to face meetings or telephone calls. For the telephone interviews, the mobile phone numbers of the respondents

were obtained through the use of snow ball technique: the contact number of the head of department is collected from the directory and others are collected upon referrals. In order to enhance representation of the sample, it was ensured at least five members of accounting faculties of each university were involved in the study. The interview was centered on faculty interest in teaching PSA, the depth of coverage of PSA, the teaching approach and materials used. The faculty's opinion on the need to have a more comprehensive curriculum for PSA in the near future was obtained. Furthermore, the researcher toured the main libraries of three of the universities to obtain data on teaching resources available on PSA.

Discussion of Findings

Type of accounting degrees offered

The study collected data from the websites of the five public universities on the kind of accounting degree programmes offered by these universities. All of them have accounting departments responsible for offering accounting programmes in the business school. It was found that all of the universities offer a 4-year degree programme in accounting and the degree offered is similar in content but different in designation as shown in Table 2. Whilst some see accounting as an option in business administration, others prescribed it as a standalone business degree. For example, those who make it as an option of business administration provide general business education in year one and two and afterwards allow students to specialize in the various areas of administration, such as Accounting, Finance and Banking, Marketing, Insurance, Human Resource, and sometimes Public Administration. Those who offer accounting as a standalone degree provide accounting courses right from year one; such institutions designate their degrees as Bachelor of Commence or Bachelor of Science Accounting.

Table 2: Accounting Degrees offered

University	Accounting Degree offered	No. of other Business degrees offered
U ₁	4-year Bachelor of Science Administration (Accounting)	6
U ₂	4-year Bachelor of Commerce	1
U ₃	4- year Bar Bachelor of Business Administration	2
U ₄	4-year Bachelor of Science Accounting	3
U ₅	4-Year Bachelor of Accounting/ Accounting with Finance/ Commerce.	3

PSA in Curriculum

The website information obtained on the accounting curriculum reveals that all but one university offered a 3-hour credit PSA course in the final semester of the final year. A further investigation presented in Table 3 indicates that a student requires at least 144 credit hours to graduate, and out of this amount, only 2% of the time is allocated to public sector accounting. This shows clearly that even though public sector accounting is offered in most universities, the scope is very limited. It is worthy to note that public sector accounting differs from business accounting, and therefore the business accounting model cannot be substituted for public sector accounting. The overall objectives of public sector accounting and reporting is to provide useful financial information for making economic, social and political decisions and to demonstrate accountability for the use of public resources (IPSAS 1). Whereas business accounting focuses on profit and economic decisions, public sector accounting is expected to provide useful information on the social and political implications of the use of public resources and also to

enable governments to demonstrate accountability. Chan (2009) believes there exists differences between accounting in public and private sector and those conflicts are justifiable because the public sector is unique and the objectives are mixed. Most often, business accountants and auditors upheld the view that business accounting models are superior to public sector accounting and therefore government should adopt the superior ideas of business. However, Chan (2009) asserts that government's acceptance or rejection of this idea is never the solution. He put it this way:

“.... if business accountants and auditors believe their superior ideas should be adopted by government, officials in charge of government accounting may (a) readily accept, (b) instinctively oppose, or (c) evaluate the merits of both perspectives and decide how best to resolve the conflict. The author [Chan] declines option (a) because the public sector is unique in some respects and option (b) because business accounting has some useful lessons for government, and offers several modalities of conflict resolution:

- Harmonize when the same accounting concepts or methods apply equally well to government and business;
- Converge when government accounting and business accounting are headed in the same general direction, or when it is possible to make the case that one type of accounting is better than the other type;
- Reconcile when legitimate differences exist and it is necessary or useful to explain those differences; and
- Co-exist when the differences are genuine and cannot be reconciled.”
(Chan, 2009: pp. 35)

Table 3: Status of PSAE in Curriculum

University	PSA offered as a Programme	PSA offered as a Course	Year offered	Credit hours per week	PSA to Total credit hours
U ₁	No	Yes	Level 400	3	2 %
U ₂	No	No	NA	0	0%
U ₃	No	Yes	Level 400	3	2%
U ₄	No	Yes	Level 400	3	2%
U ₅	No	Yes	Level 400	3	2%

Faculty interest in teaching PSA

Another issue of the research is whether the accounting faculty members have adequate interest in the teaching and research in PSA because faculty interest is very important in the advancement of teaching and research in a subject area. In the course of the interviews, the faculty members were asked to indicate their level of interest in the teaching of courses in PSA and the result showed high level of disinterest. Out of the 42 respondents only 19% expressed some level of interest in teaching PSA. Surprisingly, as high as 43% of the respondents confessed that they are indifferent towards the subject, implying that they neither have interest in the PSA nor dislike it. They explained that they just do not give any serious consideration to PSA even though they believe it is a very relevant course for public administration. The data also reveals that approximately 29% of the respondents expressed no interest in the teaching of PSA either because they have limited exposure to the course or because they already have

uncompromising interest in other courses like Management Accounting, Taxation or Financial Accounting. Despite the fact that many faculty members declared no interest in PSA, a large number are indifferent and may swing their interest in favor of PSA when enabling conditions are put in place. Table 4 reflects the faculty members' level of interest in teaching of PSA.

Table 4: Faculty Interest in teaching of PSA courses

Interest in teaching PSA	Number of Faculty	Percentage
Considerable interest	3	7.1
Some interest	5	11.9
No interest	12	28.6
Indifference	18	42.9
No response	4	9.5
Total	42	100

Content Analysis of PSA Course

The PSA content descriptions found in students' handbooks and the resulting course outlines of the five universities were analyzed to determine the extent of coverage and the time allocated to the various topics covered. The course outlines obtained were prepared showing the time allocated to each topic covered. The topics covered in these course outlines are categorized as conceptual framework, financial accounting and reporting, management accounting and control, auditing, and financial accountability and control.

As indicated in Table 5, much emphasis is placed on financial accounting and reporting as about 56% of the total teaching period per semester was devoted to financial accounting and reporting covering concepts, basis and techniques of accounting, fund accounting and preparation of public accounts - namely statement of revenue and expenditure and a statement of financial position. However preparation of statement of cash flow was not found in any of the course outlines obtained. Concerning management accounting and control, 25% of time is allocated and it covers basically budgeting and budgetary control. Topics not covered at all include procurement, pricing, cost determination and decision making accounting. The findings have an implication for PSAE - there is a need to increase the credit hours allocated to PSA in order to cover all relevant contents. For instance, much time is needed to expose students to the provisions of relevant legislations such as the Financial Administration Act 2003 (Act 654), Financial Administration Regulations 2004 (L.I.1802), Public Procurement Act 2003 (Act 663) and the IPSAS.

Table 5: Typical content of PSA courses and average time allocation

Content Outline	Average Hours	Percentage
<u>Conceptual and Regulatory Framework</u>	2	5.6
International Public Sector Accounting standards	1	
Financial legislations (e.g. Financial Administration Act, 2003)	1	
<u>Financial accounting and Reporting</u>	20	55.6
Concepts, Bases and techniques	6	

Table 5: Typical content of PSA courses and average time allocation

Content Outline	Average Hours	Percentage
Fund accounting practices	3	
Accounting for revenues and expenditures	2	
Accounting for public assets and liabilities	2	
Financial reporting	7	
<u>Management accounting</u>	9	25.0
Budgeting, evaluation and control	9	
Pricing	0	
Cost determination	0	
Decision making accounting (contracting, subvention)	0	
Capital investment	0	
<u>Auditing</u>	3	8.3
External audit principles and practices	2	
Internal audit principles and practices	1	
<u>Accounting for Public procurement</u>	0	0
Procurement structures	0	
Procurement planning and costing	0	
Procurement methods and procedures	0	
<u>Other areas</u>	2	5.6
Environmental accounting	0	
Financial instruments	0	
Financial accountability and Control	2	
	36	100

Table 6: Entity Specific Accounting

Entity	Concentration (in Hours)	Percentage
Central Ministries, departments and agencies	24	66.7
Local governments (MMDAs)	12	33.3
Colleges, universities etc.	0	0.0
Hospitals and health care administration	0	0.0
Government business entities (GBEs)	0	0.0
	36	100

An examination of the accounting curriculum of the universities shows that much attention is granted to teaching entity specific accounting issues in the business accounting course such as sole trading, partnerships, companies, joint ventures, and many others. The public sector of Ghana is also made up of diverse entities, therefore it is expected that PSA students will be taught accounting arrangements in these diverse entities. The PSA course outlines that were analyzed reveal that concentration is given to accounting practices in the MDAs and the local governments to the neglect of other governmental set-ups such as hospitals, universities and government business enterprises that employ many accounting graduates. Table 6 depicts the entity specific accounting content in the PSA curriculum.

Teaching Approaches/ Methods

How PSA course was delivered to students by the twelve (12) respondents teaching the course is depicted in Table 7. All the respondents confessed using lecture sessions with textbook illustration and tutorials in delivering the course to their students. The problem here is that most of the recommended books are foreign books that failed to address the peculiar issues affecting Ghanaian public sector financial management practices. The case study approach is employed by 25% of the respondents while none of them finds the guest speaker method useful. However, these two approaches have the potential to bring to bear the current practices in the sector on the theories found in the textbooks. Another 25% of respondents indicated that they use some interesting journal articles in the delivery of the course and this would also provide some practicality to the course.

Table 7: Teaching approaches adopted in PSAE

Approaches/Method	No. of Lecturers	Percentage
Lectures with textbook illustrations	12	50
Tutorials	12	100
Case studies	3	25
Guest speaker	0	0
Self-developed study guide	6	50
Academic articles in Journals	3	25

PSA Teaching Resources

The range of PSA teaching resources available affects the delivery of the course. A tour of the university libraries, and the analysis of the recommended reading materials included in the course outlines produced the statistics shown in Table 8. It is evident from the table that there are far more teaching resources available to business accounting than PSA. For instance, 78% of foreign accounting textbooks found in the libraries were business related and as high as 90% of the local books belong to business accounting categories. The trend confirms the marginalization of public sector accounting in Ghanaian universities. The foreign textbooks found in the libraries and course outlines include: Rowan Jones and Maurice Pendlebury (2000); Michael Rogers (1995); Engstrom and Hay (1994); Ruppel Warren (2005); and Henley Douglas, et al (1989). The only locally authored book found is Opoku Fofie (2009), however the book is more theoretical and fails to address the practical issues in PSA in Ghana. There are also some manuals and handouts available to the students. The most popular manual in PSA is published by the Institute of Chartered Accountants, Ghana (ICAG) for its part three students taking PSA paper. In 2009, the ICAG introduced PSA as a full paper in part three examinations to equip the professional students with comprehensive knowledge and skills in PSA and public

financial management in general. The conclusion is that teaching resources of PSA are of limited supply, especially the localized ones.

Table 8: Available PSA Teaching Resources

Materials	PSA	Business Accounting	Total
Foreign books	5 (21.7%)	18 (78.3)	23 (100%)
Local books	1 (9.1%)	10 (90.1%)	11 (100%)
Manuals	2 (7.6%)	24 (92.5%)	26 (100%)
Handouts/pamphlets	12 (25.0%)	36 (75.0%)	48 (100%)

PSAE and Public Sector Financial Management Reforms

The perturbation of the study is whether the current PSA curriculum addresses the needs of the on-going reforms in the public sector of Ghana. The view of faculty members teaching PSA was sought on the matter and the responses are presented in Table 9. The result indicated that 83 % of respondents either strongly disagree or disagree that current status and content of PSAE in the universities meet the requirements of the on-going financial reforms in Ghanaian public sector. And 92% of them suggested that the content of PSAE needs expansion to meet the requirements of the reforms. Many of the respondents advocated for the introduction of a separate degree programme in public sector accounting leading to the award of Bachelor of Public Administration (Accounting option) or Bachelor of Science Public Sector Accounting. It is proposed that the accounting students read the same courses until level three hundred (year 3) where the student will make a choice between business accounting and public sector accounting. In order to make the programme attractive, students who opted for the public sector accounting should be linked to the public sector entities for internships leading to likely employment in the sector. This way the required importance will be attached to public sector accounting education as a vital element of the public sector management reform. The respondents also suggested a close collaboration between the educational institutions and government agencies so that the needs of the sector could be communicated to the educational leaders who influence the curriculum.

Table 9: PSAE and Public sector management Reforms in perspective.

Opinion	Faculty Response					Total
	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	
Current status and content of PSAE meet the requirements of the financial reforms going – on.	3 (25.0%)	7 (58.3%)	2 (16.7%)	0 (0.0%)	0 (0.0%)	12 (100%)
Public sector management reforms call for expansion in the content of PSAE in my university	0 (0.0%)	0 (0.0%)	1 (8.3%)	9 (75.0%)	2 (16.7%)	12 (100%)
Separate degree programme in public						

sector accounting should be introduced in my university.	1 (8.3%)	3 (25.0%)	1 (8.3%)	8 (66.7%)	0 (0.0%)	12 (100%)
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Summary

The paper examines the status of PSAE in Ghanaian public universities and the nexus with current public sector management reform agenda of government. The data was obtained from the five public universities offering business programmes through surfing of their websites, analyzing the student handbooks and PSA course outlines, and interviewing 42 accounting faculty members either through face to face or telephone interviews. A tour was also made to the main libraries in the universities to evaluate the PSA teaching resources available for use. The website and handbook search reveals that most universities offer public sector accounting as a 3 – hour credit course at the final year level. However, an analysis of the content of the PSA curriculum showed that there is a very limited teaching of the course, which is skewed towards financial accounting and reporting. It was also found that even though accounting graduates seek employment opportunities in public hospitals, universities and colleges, no coverage was found in the course outlines. The results also suggest that lack of faculty interest and unavailability of teaching resources are the major limiting factor of PSAE in Ghana. Most accounting faculty members (respondents) believe that the current status of the teaching of PSA in their universities is shallow and does not match the requirements of the public sector reforms currently going on in the country and therefore suggest an expansion in the content and coverage of the course in the near future. Some are of the view that PSA should be run as a separate degree course with equal recognition as business accounting because government is becoming the employer of most accounting graduates in recent times. It is suggested that future research would investigate the performance of accounting graduates in public sector entities to find out whether there are gaps in the knowledge acquired in university education and the practical demands of the work. The result of such study will help reform the PSA curriculum in the universities.

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Appendix I

Interview Guide for Members of Accounting Faculty

Please share your thoughts on the following issues concerning public sector accounting education in your university. The information will be used strictly for academic research.

1. For how long have you been with this university?
2. How would you measure your interest in the teaching of PSA in your University? (considerable interest, some interest, indifferent and no interest) Why?
3. Have you taught PSA before in your university? (Yes/No)
4. What approach have you usually adopted in the delivery of the course? (lectures illustrations, case studies, guest speaker, tutorials, etc.). Why that approach?
5. Based on your experience in teaching PSA, do you think the hour allocated to the course is adequate? Why?
6. “Current status and content of PSAE meet the requirements of the financial reforms going – on” : [Strongly disagree, disagree, neutral, agree, disagree]
7. “Public sector management reforms call for expansion in the content of PSAE in my university”- [Strongly disagree, disagree, neutral, agree, disagree]
8. “Separate degree programme in public sector accounting should be introduced in my university” -[Strongly disagree, disagree, neutral, agree, disagree]
9. If you agree to Q8, What form do you think it should take?