

# The State of Governmental and Not-For-Profit Accounting Education in Ghanaian Collegiate Business Schools

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## Abstract

There is a growing awareness among a wide array of stakeholders of the usefulness of governmental and non-profit (GNP) accounting to the socio-economic development of nations. A cursory glance of the literature on GNP accounting education however reveals a dearth of research on the state of GNP accounting education in developing countries, including Ghana. This paper provides an overview of the state of GNP accounting education in Ghanaian business schools by exploring the presence, absence and coverage of GNP courses in these schools. The research found GNP accounting absent in some business schools. With those who had the GNP course present, the research found only marginal progress in broadening the coverage of GNP accounting in most institutions. The findings suggest that GNP accounting has not been given the needed attention in schools, and a concerted effort among various stakeholders is encouraged to strengthen and bring GNP accounting to the limelight.

## Introduction

The relevance and importance of governmental accounting could not be overemphasized as a means of insuring the safe and efficient use of funds provided by and for the benefit of the general public (Nelson, 1951) as well as to establish a system for good public governance (Fumiki, 2007). The public sector like the non-profit sector primarily differs in its objective(s) from that of the private sector where 'corporate style' accounting evolved. The peculiarities of the public sector as well as the non-profit sector thus required tailoring accounting systems to meet the demands of those sectors. The prominence that not-for-profit organisations especially Non-Governmental Organisations (NGOs) have gained in recent times culminating in their recognition as the *third sector* (besides the private and public sectors) has called for increased demand for governmental and not-for profit accountants well-knowledgeable to man the accounting systems of these organisations. Besides, in an increasingly global economy, the main lever by which central governments can influence the success of the domestic economy is by ensuring its public sector operates efficiently and this can be facilitated by a good public sector accounting system. Public sector accounting is therefore invaluable to the efficient operation of the government machinery, and its education is essential to governments and the nation as a whole. Again, the move towards a change in the governmental financial reporting model, revisions to governmental auditing standards and increased government regulations have created a need for accounting graduates to be aware of specific requirements in the governmental/non-profit areas. Campbell and others (2000) note that many accounting programs focus on corporate accounting and leave some graduates unprepared for the governmental and non-profit sector. Epps and Brown (1992) concluded that academic institutions are neglecting the needs of governmental accountants. Their study indicates that there is a need to increase the level of governmental accounting training at the undergraduate level. While many schools appear to recognize the need to expose their graduates to some amount of governmental accounting, Dittenhofer and Sennetti (1994), note that, few schools actually require students to take an undergraduate governmental accounting course. A study by Miller and Van Daniker (1999), which covers a five-year period ending in 1999, shows there has been only a slight increase in

the percentage of schools offering either undergraduate or graduate courses in governmental accounting. Their findings indicate positive, but insignificant, progress in this area.

Nelson (1951) submits that business schools should provide suitable curricula and encourage accounting graduates to enter public service. However, like the comments and writings of many other accounting scholars, Nelson (1951)'s suggestion failed to point out to business schools what constitute suitable curricula and particularly what governmental accounting topics should be included in the curriculum. Fox (1977) later commented on the marked disparity between the growing complexities of governmental accounting and the coverage of such topics in contemporary business school accounting programmes. He reported that the governmental and not-for-profit accounting field had been "dreadfully" neglected in most academic programmes despite the increased demands placed on government accountants (Fox, 1977). These demands have become even more pronounced with the promulgation of reporting standards; International Public Sector Accounting Standards (IPSAS) for non-profit and governmental entities by the International Public Sector Accounting Standards Board (IPSASB) of the International Federation of Accountants (IFAC). Crain (1981) reported that Certified Public Accountants (CPA) firms identified *fund accounting*<sup>1</sup> as an area where the content level offered in collegiate business programs was less than desired. In a relatively recent report by Novin, Meeting and Schlemmer (1997), government accountants cited the lack of governmental accounting knowledge as a major weakness for entry-level accountants into public service, and by inference, they attributed the weakness to the failure of accounting departments of collegiate business schools to effectively incorporate governmental and non-profit accounting (GNP) topics into the curriculum. This paper explores the state of governmental and non-profit accounting education in Ghanaian university business schools as far as their programme curricula, course content and instructional methods are concerned so as to update and raise the awareness of various stakeholders to efforts being made to enhance the delivery of curricula tailored towards students interested in accounting careers in the governmental and non-profit sector. The paper also chronicles studies that have documented modest progress in broadening the coverage of GNP topics. It is envisaged that this review may better direct future plans for action by the GNP community, business schools, as well as the Institute of Chartered Accountants, Ghana (ICAG) being the sole regulator of the accountancy profession in the country to more effectively integrate GNP coverage into the accounting curriculum.

### **Demand Side (The Call for Improved GNP Accounting Curriculum)**

The demand for an improved curriculum has surfaced from several groups. The financial and investment communities have long questioned the credibility of disclosures associated with governmental and non-profit entities (Henry, 1999; Sendt, 2005). Numerous fiscal and financial crises, including Ghana national airlines, raised public awareness regarding the need to improve the financial disclosure practices of these entities. A lack of apprehension of governmental accounting and auditing issues by many accounting professionals has further exacerbated not only the perception but also the reality of this condition. As noted earlier on, professional accounting firms identified *fund accounting* as an area where the content level offered in collegiate business programmes was less than desired (Crain, 1981). Moreover, it had been identified for example in a report issued by the General Accounting Office (GAO) in the US that many governmental audits performed by CPA firms did not comply with professional standards (GAO, 1986). In response to a growing incidence of substandard governmental audits,

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<sup>1</sup> Fund Accounting is used synonymously with public sector accounting and accounting for governmental and nonprofit organisations (GNP) in this paper.

the GAO suggested improvement in the professions educational efforts including the expansion of college curricula to provide greater exposure to governmental accounting and auditing (GAO, 1986).

The GNP community and the profession alike have recognized the growing significance of governmental and non-profit accounting through several policy decisions, largely in the US. The American Institute of Certified Public Accountants (AICPA) issued a policy statement in 1972 that converted the coverage of governmental and non-profit accounting topics on the CPA examination from optional to mandatory (Crain, 1981). Moreover, in 1994 when the AICPA revised the format of the CPA examination, the percentage of the examination devoted to governmental and non-profit accounting topics was increased to 30% of the Accounting and Reporting (ARE) section. It is worth noting however that, recent changes to the format and content of the uniform examination which has reduced the coverage of GNP topics does not undermine the importance of these topics to the accounting practice in the US. In Ghana, the ICAG's current review of its curriculum for professional accounting qualification which dedicates a full paper (in Part 3) to the coverage of governmental accounting supports the call for an improved GNP curriculum. Formerly, topics on governmental accounting were given a minimal coverage under the Financial Accounting Practice (FAP) paper ([www.icag.org](http://www.icag.org)).

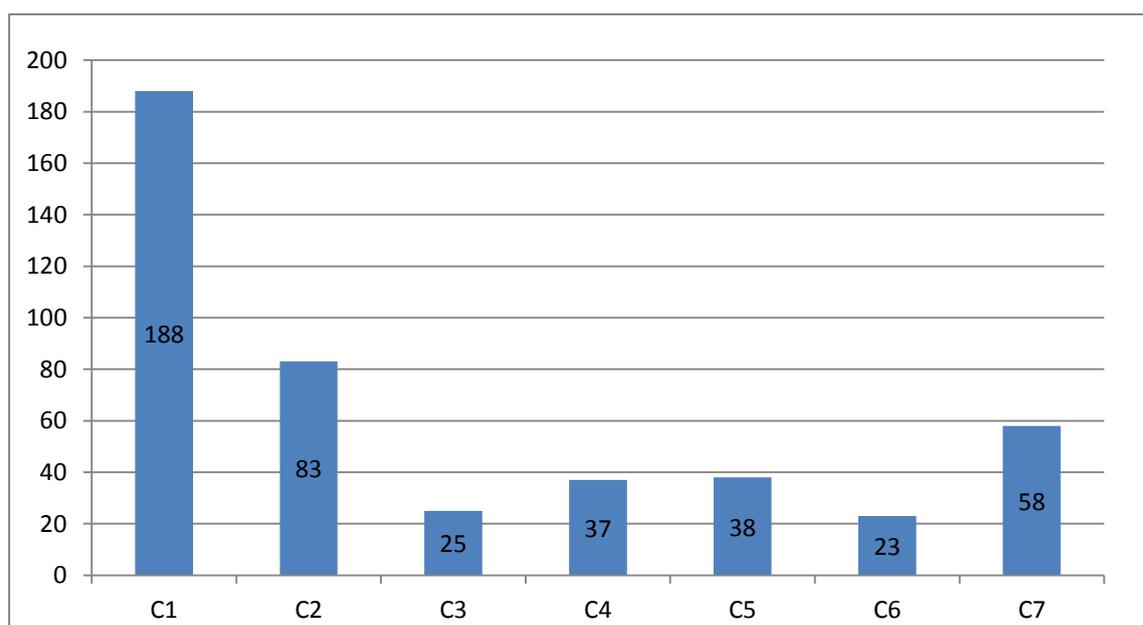
The substantial growth experienced by non-profit organisations in terms of their social and economic impact on communities further demonstrate a need to expose accounting students to governmental and non-profit accounting. Trends in employment and resource allocations tended to support the need for graduate-level public sector accounting courses on a broad scale (Holder, 1978). A sharp increase in international development assistance to Ghana occurred between 1989 and 1990, with a significant amount of funds going to the non-profit sector (World Bank, World Tables, 1990). The 1990s saw an exponential growth in the non-profit sector and non-governmental organizations in Ghana, in both the number of groups and their range of activities. By the mid-1990s, the number of registered non-profit organizations grew to over 700 (Atingdui, 1995, p.15). According to the Non-profit Almanac (ACCESS, 1998), earnings paid to workers in the non-profit sector grew 338% between 1977-1994 compared to 228% and 198% for business and government, respectively. This sustained growth, coupled with downsizing trends in business, has compelled accounting graduates to consider other employment options, including positions with governmental and non-profit organisations. In Ghana, the migration of public service workers onto a new compensation regime known as the Single Spine Salary Scheme (SSSS) which has come to replace the Ghana Universal Salary Structure (GUSS) has excited positive interest and response among many potential employees including accounting graduates and professionals to seek employment options with the government. Past perceptions that accountants often chose second careers with the government for more reasonable work schedules and fringe benefits may soon fade, as the quality and quantity of job seekers of government accounting positions increase due to the increasing competitiveness of the job market in public accounting (Smith & Ahadiat, 1995).

Other groups have been vocal regarding the need to improve the coverage of GNP topics in accounting programmes. A series of committee reports of the American Accounting Association (AAA) in the 1970s documented the need for governmental and non-profit accounting courses (Crain, 1981), and more recently, the Accounting Education Change Commission (AECC, 1990) called for the accounting curricular to prepare students for careers in all types of organisations, including the GNP entities. Although the AECC noted that governmental and non-profit accounting represented specialised, not general accounting education, the AECC statement reiterates the importance of providing access to such information should students choose to follow career paths other than public accounting.

## Supply Side (Academic Response)

Academic attention to the coverage of GNP topics in business school programmes has been minimal. There is also a general dearth in research in GNP accounting education possibly due to the lack of interest among accounting academics in GNP accounting education issues even though concerns about it is on the increase. When the various functional types of accounting are considered, it appears management accounting remains the most researched area of interest (Broadbent & Guthrie, 2008). The extent of interest in management accounting is illustrated in Figure 1.

**FIGURE 1: RESEARCH OUTPUT ON THE VARIOUS FUNCTIONAL TYPES OF ACCOUNTING**



Source: Broadbent & Guthrie (2008), C. Accounting Type

### KEY:

- C1. Management Accounting/Budgeting/Financial Management
- C2. External Reporting (Financial, Social and Environmental, Intellectual Capital etc.)
- C3. Finance/Capital Budgeting
- C4. Auditing/Evaluation
- C5. Public Sector Accounting, Governance and Accountability
- C6. Privatisation, Private Finance Initiative and Public Private Partnerships
- C7. Other

As evidenced in Figure 1, from Broadbent and Guthrie (2008)'s review of Public-Sector Accounting Research (PSAR) papers from eight peer reviewed *Journals*<sup>2</sup>, Public Sector Accounting Research seems not to have excited much interest among accounting academics. More often than not, research endeavours in governmental accounting education and research have generally been limited to narrative commentaries (Nelson, 1951; Fox, 1977; Crain, 1981; Broadbent & Guthrie, 1992; Broadbent & Guthrie, 2008) and survey studies that describe GNP course content and offerings and expectations for program changes (Holder, 1978; Engstrom,

<sup>2</sup> The Journals from where Broadbent & Guthrie (2008) carried out their review includes: Accounting, Auditing and Accountability Journal (AAAJ); Accounting Forum (AF); Accounting, Organizations and Society (AOS); British Accounting Review (BAR); Critical Perspectives on Accounting (CPA); European Accounting Review (EAR); Financial Accountability and Management (FAM); and Management Accounting Research (MAR)

1979; Engstrom & Green, 1981; Van Daniker & Miller, 1992; Dittenhofer & Sennetti, 1994; Miller & Van Daniker, 1999). Some of these studies examined course outlines, syllabi or other descriptive narratives to identify course materials and instructional methods. Even with IFAC's International Education Standards (IESs), coverage of GNP topics are treated under the accounting, finance and related knowledge area which integrates knowledge, skills and professional values, ethics and attitudes from elsewhere into the subject areas that professional accountants need to study. It is this part that should include governmental and not-for-profit accounting issues. A brief overview of noted studies in the area of GNP accounting is provided in Figure 2.

**FIGURE 2: OVERVIEW OF GOVERNMENTAL ACCOUNTING EDUCATION STUDIES**

Authors	Sample Group	No. of Sample	No. of Responses	Response Rate (%)	Question(s) Addressed
Holder (1978)	AACSB Graduate Program Directors, Chairs and Faculty	123	81	65.8	Status of Graduate-level Public Sector Accounting Course Offerings; Plans for Future Course Developments; Factors Limiting such Development; Course Content
Engstrom (1979)	Directors of AACSB Accounting Programmes	198	122	61.6	Status of Course Offerings; Factors limiting course offerings; Plans for Future; Supply/demand for faculty
Engstrom & Green (1981)	Directors of AACSB Accounting Programmes	215	137	63.7	Status of Course Offerings; Factors limiting course offerings; Plans for Future; Supply/demand for faculty; Course Content
Crain (1981)	NA	NA	NA	NA	Overview of prior studies; Review major events in history of curriculum development in accounting
Van Daniker & Miller (1992)	Members of GNP Section of AAA	597	185	30.9	Course Offerings, Type of School, Rank of faculty, Years of teaching, Recent developments over past 3-5 years, major topics covered, Textbook used, Areas of future emphasis
Ditten-hofer & Sennetti (1994)	Directors of Accounting Programs at Major Colleges	492	258	52.4	Type of school, faculty experience, course offerings
Miller & Van Daniker (1999)	Members of GNP Section of AAA	492	198	40.2	Course offerings, Type of school, Rank of faculty, Years of teaching, Recent developments over past 3-5 years, Major topics covered, Textbook used, Areas of future emphasis, Methods of instruction
Sciulli & Sims (2005)	Accounting Academics across Australian Universities	60	42	70.0	Extent to which PSA is taught within Australian Universities, Type of School, Rank of Faculty, Student enrolment for 2005, Method of Teaching, Plans for the future.

Source: Adapted from Henry (2005)

### Analysis of the Studies

Fox (1977) made an early effort to assess existing conditions and to propose actions to address shortcomings in the educational coverage of governmental accounting. He noted that prior to the 1950s, the accounting faculty was a dominant force in most schools of business and commerce. Consequently, many programmes required students to complete as many as 48 semester hours of accounting to satisfy degree requirements, and there was ample room in the curriculum for a wide array of general and specialised topics (Fox, 1977). However, by the 1950s, as the concept of a broader, liberal arts education for business students spread throughout colleges and universities, the number of hours allotted in program curricula for accounting was reduced. Members of the public accounting and management accounting communities were vocal regarding early proposals to change the curriculum. The academic community heard about the educational needs of public accounting through AICPA and the needs of management accountants through the Institute of Management Accountants (IMA). Fox (1977) pointed out that the GNP accounting community failed to provide similar guidance to business school programmes.

Holder (1978) sought to answer questions regarding the status and potential future of graduate-level public sector accounting education in the US. He found that only 11 out of 81 (or 13%) of respondents from AACSB-accredited graduate business programmes offered such a course. Engstrom (1979) assessed the status of undergraduate public-sector accounting education based on the quantity and content of GNP course offerings at US colleges and universities. Engstrom found that while over half of the responding institutions offered an elective GNP course, an equal number of institutions covered GNP topics in other accounting courses. Only 3 respondents reported that exposure to GNP subject matter was mandatory. This suggests that exposure to public-sector accounting was usually optional, and students would often obtain GNP accounting information through CPA review programmes. Nevertheless, while few programmes recognized the need to require exposure to GNP topics, most acknowledged the necessity to provide access to the information (Engstrom, 1979). A follow-up study conducted by Engstrom and Green (1981), also reported similar results.

Crain (1981) further made a review of several GNP accounting education studies, including Holder (1978), Engstrom (1979) and Engstrom and Green (1981), with the intent of encouraging improvements to accounting curricula. Crain (1981) found out that few programmes required the GNP accounting course and often seldom offered more than one course.

Likewise, Dittenhofer and Sennetti (1994) surveyed business programmes at major US colleges and universities to ascertain the status of governmental accounting courses. They examined the type of collegiate business schools that offered GNP courses. The researchers discovered that most respondents (70%) offered a separate GNP course, but few (17%) required the course for graduation. Again, they found out that public, non AACSB-accredited, and non research-funded colleges were more likely to offer separate GNP courses, while their counterparts tended to cover GNP topics in other accounting courses. The study reported that the status of GNP accounting was “encouraging” but “problematic” because the coverage of GNP topics, although available, was seldom emphasized by most major accounting programmes.

Van Daniker and Miller (1992) assessed trends in the education and training of government accountants. The researchers asked respondents to identify recent significant developments in governmental accounting education, in addition to the changes made or that needs to be made to improve instruction now and in the future. 15% of the respondents indicated that governmental accounting courses were not offered in their institutions. A follow-up was conducted to further investigate the results of the original study of 1992. Miller and Van Daniker (1999) reported that 46% of respondents indicated that a GNP course was offered at the undergraduate level, while 34% reported that a separate course was offered at both the graduate and undergraduate levels.

Of the colleges that offered GNP courses, 71% indicated that the course was offered only as an elective (Miller and Van Daniker, 1999). Contrasting their earlier study with this one, Miller and Van Daniker (1999) reported 12% of their respondents to have indicated that a course in governmental accounting was not offered. Of those respondents that reported no GNP course offerings, 53% stated that governmental accounting topics were covered in other accounting courses.

Sciulli and Sims (2005) also examined the extent to which Australian university accounting degree programmes include Public Sector Accounting content in their curriculums. The researchers reviewed accounting curriculum information provided on the websites of 39 Australian universities and discovered that 32 out of the 39 universities did not offer PSA at an undergraduate level. This discovery was confirmed by the universities to be the case. The researcher further conducted telephone interviews of course coordinators for five core accounting subjects (namely: introductory accounting, management accounting, financial accounting, auditing and corporate finance) across twelve universities. Out of an interview sample of 60 (twelve universities × five core accounting subjects), the researchers carried out 42 interviews. The incorporation of *public sector accounting* content was discussed with the respondents and it was evident that the majority of their respondents (79%) did not incorporate any PSA teaching content in their particular subjects. 33% of the respondents cited not having enough time as their main reason for non-incorporation of PSA content in their respective curriculums. They however indicated their willingness to expose their students to public sector issues, given some ample time. A summary of the courses offered in the US and Australia appear in Table 2.

**FIGURE 3: GNP COURSES OFFERED ACROSS US AND AUSTRALIAN BUSINESS SCHOOL PROGRAMMES**

Authors	Course required	Course not required, but optional	Course not offered, but topics covered in other courses	Courses not offered; topics not covered
*Engstrom (1979)	2.5%	63.9%	68.0%	NA
*Engstrom & Green (1981)	5.8%	69.0%	64.2%	NA
Van Daniker & Miller (1992)	NA	NA	NA	15.0%
Dittenhofer & Sennetti (1994)	17.0%	53.0%	25.0%	5.0%
Miller & Van Daniker (1999)	9.0%	71.0%	8.0%	12.0%
Sciulli & Sims (2005)	21%	NA	NA	79%

Source: Adapted from Henry (2005)

\*Engstrom (1979) and Engstrom & Green (1981) allowed respondents to choose multiple answers. Consequently, the sum of percentages does not total 100. Again, questions not addressed by the various authors or which results were not reported have been denoted NA (Not Applicable).

In general, these studies have found most business programmes willing to expose students to governmental accounting. However, the results further suggest that most of these programmes have somewhat neglected GNP accounting. Moreover, others which incorporate it do not place emphasis on the coverage of GNP accounting topics despite significant changes in governmental financial reporting and management practices which have come about as a result

of public sector reforms. A brief discussion of some of the reforms that have taken place around the world follows.

### **Public Sector Accounting (PSA) and Management Reforms**

Hood (1995) has been widely credited for identifying the major themes of what he calls the “New Public Management.” Broadly speaking, the public sector has unquestionably adopted many private sector management techniques in its quest for improved efficiency, effectiveness and value-for-money. There have been several reforms that have occurred and continue to occur in the Public Sector in many countries. Jones and Kettle (2003) described reforms in Australia and New Zealand public management which they adjudge as benchmarks for other countries. Atingdui (1995) has also described reforms that have taken place in the Ghanaian Public Sector.

Over the past few decades, researchers (Llewellyn, 1998; Lawrence, 1999; Llewellyn and Northcott, 2005; Mir and Rahaman, 2007) have directed significant energies at understanding the role of accounting in the sweeping reforms in almost every country in the world, and have found accounting to play a significant role in the successful implementation of organizational change and reforms at both micro and macro levels. Some scholars (Osborne and Gaebler, 1992; Lapsey, 1999; Ball, 2001; Sevic, 2004 and Goddard, 2005) have tried to examine the relationship between accounting and public sector reforms but their findings have been diverse and mixed. 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.

In the same vein, public sector reforms have had considerable implications for accounting. The reforms have changed the traditional role of accounting to one that is more focused on accountability, and one that gives more attention to outputs, performance measurement, efficiency, cost saving and productivity (Guthrie, 1995). Technology developments have assisted this trend through the provision of cheap and efficient information and monitoring systems made available on-line (Webster and Harding, 2000, cited in Sciulli and Sims, 2005).

Examples of reforms that have affected most public sectors include, but are not limited to accrual accounting and reporting, accrual budgeting, user pays, privatization, and outsourcing part and/or whole of government reporting (Mulgan, 2000). In fact, one significant public sector management reform is the increasing trend to outsource public sector services to the private sector (Mulgan, 2000). This state of affairs may be attributed partly to the lack of GNP accounting manpower training for the public sector.

Ridder, and others (2005) who employed the resource view in their study concluded that human resource is a crucial determinant of successful implementation of accrual accounting and output-based budgeting in six municipalities in Germany. Stamatiadis (2009), in consonance with Ridder and others’ (2005) study reported that, lack of knowledge and expertise as well as the lack of GNP accounting training negatively affected the successful implementation of accrual accounting reforms in Greek hospitals. Ghana is still transitioning from cash-based IPSAS to accrual-based IPSAS and would do well to take cues from these studies.

Klumpus (2001) undertook a case study which explored the political interactions between the contemporary evolution of the public sector accounting principles, and the changing accountability and financial management roles of the State Authorities Superannuation Board of New South Wales (SASB). This case study revealed that the adoption of the accrual based management principles failed to address apparent growth of the SASB’s under-funded pension liabilities of its defined benefit schemes and may have led to the subsequent closure of the major State Authorities Superannuation Scheme (SAS) pooled fund in 1992. The promulgation of

International Public Sector Accounting Standards (IPSAS) by the International Public Sector Accounting Standards Board (IPSASB) of International Federation of Accountants (IFAC) presents yet another hurdle for consideration in the reform of Public Sector Accounting and Management of many countries.

In the context of all the recent changes and reforms that have occurred and will no doubt continue to occur, it is appropriate to consider the status of Public Sector Accounting Education (PSAE) in Ghanaian universities. Besides, given the number and impact of public sector management reforms that have occurred over the past decade, some accounting content would have reflected this fact. On both accounts, it appears that there is a significant disparity between these public sector reforms and accounting students' knowledge of them.

### **The Ghanaian Case**

The 1992 Republican Constitution of Ghana defines the Public Sector as a vital part of the Ghanaian economy, with critical decisions affecting every person throughout the country. As early as Ghana's pre-colonial era, civil society has shaped, and been shaped by, the country's political developments. After independence in 1957, the government created economic and social reconstruction development plans. This included putting local development committees and the emerging nonprofit sector in charge of providing education, health and social services for the country's citizens. According to Atingdui (1995, p.11-12), during the period of political and economic instability that followed independence, citizens were dependent on humanitarian aid and emergency services provided by churches and charities.

By the early 1980s, the country's subsequent reorganization of the public and private sectors directly affected religious and church-related organizations, requiring them to reapply for registration with the government (Atingdui, 1995, p.12). Despite the government's move to exert more control over NGOs, local groups continued to grow and expand unabated. A sharp increase in international development assistance to Ghana occurred between 1989 and 1990, with a significant amount of funds going to the non-profit sector (World Bank, World Tables, 1990). The 1990s saw an exponential growth in the non-profit sector and non-governmental organizations in Ghana, in both the number of groups and their range of activities. By the mid 1990s, the number of registered nonprofit organizations grew to over 700 (Atingdui, 1995, p.15).

Currently, the sector encompasses thousands of organizations of all sizes and types. Nonprofit organizations in Ghana are defined as "civil society organizations that are formed independently of the State but register voluntarily under specified laws in order to gain official recognition to pursue purposes that are not self-serving but oriented towards public benefit." (NGC, National Draft Policy, 2005). As Ghana moves into the 21st century, civil society in the country is a sector that is still growing and defining itself. Growth in the NGO sector, coupled with recent downsizing trends in business, has compelled accounting graduates to consider other employment options, including positions with governmental and non-profit organisations. Moreover, recent ongoing structural reforms in the Ghanaian public sector; notable among them being the Ghana Integrated Financial Management Information System (GIFMIS) and the Single Spine Salary Structure (SSSS) which places all workers on a vertical structure, making sure that jobs within the same job value range are paid within the same pay range, have stimulated employment interests in the public sector (GNA, 2009). As the civil society grows, so does their accounting needs. The major role of an NGO accountant involves preparing bills

for donor organizations in compliance with donor agreement. They should also maintain good relationship with donors, prepare and analyze project reports as per the budget, be competent to handle the finalization of accounts for clients, and develop an effective accounting system to deal with the nuances of non-profit book-keeping and reporting. Collegiate education and training in GNP accounting issues is thus crucial for accounting manpower to abreast themselves with, especially those seeking to enter into public service or the NGO sector, so as to enable them demonstrate the required competencies expected in that sector. The need for GNP accounting education places a demand on Ghanaian business schools to integrate GNP accounting topics or courses into their curriculum. Currently, Ghana has adopted the cash basis IPSAS, and is transitioning to the accrual basis IPSAS. However, government business enterprises are not consolidated as required by IPSAS. The thrust of the argument is whether the accounting curriculum has matched the level of importance of the public sector and its reforms.

As noted earlier on, previous research provides many insights into the deficiencies of accounting education as well as various suggestions on how accounting education can be improved within the university curricula; notable among them being Albrecht and Sack (2000) study. However, as suggested earlier, there has been a dearth of research focusing on GNP accounting education, most especially in the developing world. This project sought to address this deficiency by providing the GNP community and others with insights into the state of GNP accounting education in collegiate business schools with a view to stimulate research in GNP accounting issues.

The researchers conducted a survey of Ghanaian collegiate business schools accounting curriculums to find out the presence or absence of GNP accounting courses in their respective curriculums as well as the coverage of GNP accounting topics in their curriculums.

## Method

A mixture of content analysis and telephone interviews were undertaken to gather the data for the research study. A systematic analysis to identify the presence or absence of GNP accounting course in Ghanaian collegiate business schools curricula as well as the specific coverage of GNP accounting in the courses was determined to be the most appropriate research technique to gain a preliminary understanding of the state of public sector accounting education.

## The Sample Size and Data Collection

The researchers purposively selected 35 *collegiate business schools*<sup>3</sup> out of the 55 accredited public and private universities and university-colleges who offer degree programmes as listed on the website of the National Accreditations Board ([www.nab.gov.gh](http://www.nab.gov.gh)). The websites<sup>4</sup> of these business schools were used to gather information on the courses and contents of their curriculum in general and their accounting curriculum in particular to identify the GNP subject matter or content. Initial e-mails were sent to the appropriate departments/quarters of these schools through their contact information provided on their websites to inform them about the research, as well as to gather information about the presence or absence of GNP accounting in

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<sup>3</sup> Collegiate business schools as used in this paper refer to Accredited Universities and/ University Colleges that run business programmes (including Accounting Option) in their curriculum.

<sup>4</sup> All the websites of the business schools surveyed can be obtained at [www.nab.gov.gh](http://www.nab.gov.gh).

their curriculums. Later, telephone calls were made to the heads and / instructors (coordinators) of the GNP course in the schools that offered GNP accounting, or covered its topics in their accounting curriculums to elicit information on the specific topics covered as well as the instructional methods used and other related issues. Further correspondence through e-mails with the heads and/ faculty members who are instructors for the GNP accounting course were made in order to retrieve the syllabuses, course outlines, and methods of instruction used in teaching the GNP course.

## Telephone Interviews

Telephone interviews were chosen to ensure a sufficiently high response rate. An interview schedule was drafted which consisted of open-ended response questions. The questions sought to determine the following:

- The presence or absence of a GNP accounting course in the accounting curriculum
- Whether other core accounting subjects incorporated GNP accounting topics
- Whether there is a need for GNP accounting education, and if so, what could be done to encourage universities to encourage GNP accounting content in the accounting curriculum

The main aim of the interviews was to get the perceptions of accounting academics in relation to GNP accounting education. The open ended nature of the interviews allowed respondents to describe key events as well as provide broader insights into the nature and extent of GNP accounting education. Open ended questions allowed the respondents to expand upon what they considered were the important issues coming up in GNP accounting and problems which still needs to be resolved. This style of questions lends itself to the opportunity for the respondents to highlight key issues which the researchers can follow up at a subsequent time. The respondent in this way is analogous to an informant. In other words, these interviewees were selected on the basis of their specialized knowledge of accounting/business courses rather than they being selected at random. As quoted in Sciulli and Sims (2005, p.7) and Tremblay (1995, p.212), this technique is effective when “defining the essential characteristics of some issue by drawing on personal experience and understanding of the people involved.”

Most of the respondent-academics had a teaching and/or research interest in GNP accounting. A few however did not.

## Results and Findings of the Study

Based on a review of the information contained on each university’s website and subsequent confirmations by the heads and/ coordinators of the accounting programmes of the schools surveyed, 11 out of the 25 respondent universities representing about 44% of the respondents entirely did not offer a GNP accounting subject matter in their accounting curriculum. This finding is quite surprising given the increasing trend in reforms currently going on in the Ghanaian public sector. Moreover, 10 out of the 35 schools included in the study did not respond to the survey which presents the possibility of the figure reported (44%) being understated.

The researchers well aware of this and in light of the high non-response rate endeavoured to make informal contacts with some products from some of these non-respondent schools whom

the researchers happened to know. The informal discussions with these products had a snowballing effect in that other products from other universities were identified through these discussions. Drawing from some comments like “I don’t know about Public Sector Accounting,” “Is Public Sector Accounting part of an accounting curriculum?” which were gathered from the informal ad hoc discussions with these graduates, the researchers believe that many of the non-respondent universities do not have the GNP accounting course in their accounting curriculums.

Again, it was found out that 9 respondents out of 25 who offered the GNP accounting course make it mandatory for graduation in the accounting programme. Only 1 of the schools run the GNP programme on an “as available basis<sup>5</sup>” and as such did not mandate it for graduation in the accounting programme. Those that did not have the GNP accounting as a separate course still covered its topics in other mandatory accounting courses. None of the schools that run the GNP accounting course was identified to be running it as an optional course in the accounting programme. Even the only school that was identified to be running it on an “as available basis” made it compulsory for the accounting students whenever the course was mounted in an academic year. Figures 4 and 5 present the GNP course offerings across Ghanaian business school programmes, and their coverage thereof.

**FIGURE 4: GNP COURSE OFFERINGS ACROSS GHANAIAN BUSINESS SCHOOL PROGRAMMES**

No. of Institutions contacted for the study	Number of Institutions that responded to the study	% of respondents that require and mandate the GNP accounting course for graduation	% of respondents that run the GNP accounting course but do not mandate it for graduation	% of respondents that indicate that the course is not offered but topics covered in other courses	% of respondents that indicate that the course is not offered; and topics not covered at all
35	25	36.0%	0.04%	12.0%	44.0%

Source: Authors’ Research (2014)

<sup>5</sup> The GNP course is only mounted in an academic year when they have available tutors for the course. Otherwise, the course would not be mounted in an academic year where there is no GNP course instructor(s) available, hence, not made mandatory for graduation in the accounting programme.

FIGURE 5: COVERAGE OF GNP TOPICS IN GHANAIAN BUSINESS SCHOOLS

Name of Business School <sup>1</sup>	*Presence/Absence of GNP Accounting/Content					Content of GNP Accounting Syllabi
	0	1	2	3	4	
UDS	0					
Ideas UC	0					
Jayee UC	0					
Adv BC	0					
Radford UC	0					
ANUC	0					
Dom UC	0					
Knutsford C	0					
Is UC	0					
Presby UC	0					
KNUST		1				Introduction to GNP accounting (including differences between PSA and Private Sector Accounting); Central Government Budget Process; Fiscal procedures and Financial Record Keeping of Ministries, Departments, and Agencies, and NGOs, Performance Evaluation Procedures and Techniques, & Financial Statement Analysis of Public Sector Accounts.
UPS		1				Introduction to GNP Accounting (including differences between PSA and Private Sector Accounting); Types of GNP Financial Accounting Practices; Accounting for Central Government Activities, i.e. Public Expenditure Survey, Annual Budget Preparation, Vote and Appropriation Accounting, Fund Accounting and Books of Accounts; Local Government Accounting and Operation of District Assembly Common Fund.
Cent UC		1				Introduction to PSA (Nature, Characteristics, Scope of Public Sector and its comparison to Private Sector); Government Budget and Budgeting (process involved, types of budgets) Performance Evaluation/Assessment; Fund Accounting (cash, accrual, modified, accrual, and commitment/encumbrance accounting); Government Funds; Systems of Accounting at the Ministries and Controller & Accountant General's Department; Local Government Accounting

<sup>1</sup> The names of the business schools included in the study have been attached as an appendix.

**FIGURE 5: COVERAGE OF GNP TOPICS IN GHANAIAN BUSINESS SCHOOLS**

Name of Business School <sup>1</sup>	*Presence/Absence of GNP Accounting/Content					Content of GNP Accounting Syllabi
	0	1	2	3	4	
Mer UC		1				Introduction to PSA (including differences between PSA and Private Sector Accounting); Examination of existing legislation relating to governmental activities in Ghana; The Role and Function of the Ministry of Finance and Economic Planning in the preparation of the National Budget; The Budget Preparation Process, using Medium Term Expenditure Framework; The Role and Functions of the Accountant General and the Auditor General.
PUC		1				Public Sector Accounting (meaning, existence, classification, organizational framework, and its difference from private sector accounting); Public Expenditure Survey; The Annual Budget Process; Appropriations, Classifications of Government Expenditure; Financing of Government Budget; Types of Budgets; Types of National Funds; Financial Accountability; Preparation of Public Accounts; Financing Unexpected Events; The Concept of Virement; Methods of Accounting in the Public Sector; The District Assembly Concept; Auditing in the Public Sector, Public Funds; Miscellaneous topics.
UEW						Nature of PSA; Control and Management of Public Funds; Disbursement of Public Funds; Deposits and other Trust Monies; Revenue and Expenditure of Public Funds; Government Accounts; Fund and Budgetary Accounting; Non-exchange Transaction in Government Accounting; IPSAS on Non-exchange Transactions; Government Stores and Procurement Process; Accounting for Schools (colleges and universities); Accounting for Hospitals (health services); Labour and Remuneration; Employment, Post-employment Benefits; Accounting and Reporting for MMDAs
UG		1				Nature and Governance of the Public Sector; Financing arrangements and Public Sector Accounting Frameworks; Budgetary and Fund Accounting and Reporting; Accounting and Reporting for Local Government Administration; Performance Measurement in the Public Sector; Miscellaneous Issues (involving Public Sector Auditing, Theory and Practice; Accounting for Non Governmental Organisations; Accounting for Universities and Colleges; Accounting for Health Care Organisations.
VVU		1				Public Sector Accounting (meaning, differences from private sector, structure, nature and establishment, sources of funding, control and audit, and financial reporting requirements); Principles and Concepts used in PSA; Methods used in PSA (cash, accrual, modified accrual, fund, depreciation, and provisions, budget and commitment accounting); The Consolidated Fund; Government Budget Process; Government Expenditure Process; Local Government and District Assembly Accounts
Mar UC			2			Introduction to PSA Accounting (including differences between PSA and Private Sector Accounting); Types of GNP Financial Accounting Practices; Accounting for Central Government Activities, i.e. Public Expenditure Survey, Annual Budget Preparation, Vote and Appropriation Accounting, Fund Accounting and Books of Accounts; Local Government Accounting and Operation of District Assembly Common Fund.
CA UC				3		Introduction to Public Sector; Accounting for Government; Central Government Budgeting and Appropriations; Funds; Sources and Uses of Government Funds; Operations of District Assembly Common Fund; Income and Expenditure Accounts

FIGURE 5: COVERAGE OF GNP TOPICS IN GHANAIAN BUSINESS SCHOOLS

Name of Business School <sup>1</sup>	*Presence/Absence of GNP Accounting/Content					Content of GNP Accounting Syllabi
	0	1	2	3	4	
Ca UC				3		Introduction to Public Sector; Accounting in the Public Sector; Methods used in PSA; Types of Budgets; Government Budgeting Process; Introduction to Local Government Accounting & the Operations of the District Assembly Common Fund
GCUC				3		Introduction to Public Sector; Accounting and Reporting for Central Government; Financial Record Keeping of Ministries, Departments and Agencies; Performance Evaluation Procedures and Techniques; Income and Expenditure Accounts.
GIMPA <sup>2</sup>		1				Introduction to PSA (including differences between PSA and Private Sector Accounting); Legal Environment and Regulatory Framework for the Public Sector; The Budget as a programme and as a process; Revenue Extraction and Reliability; Privatisation; Corporatisation; Competitive Tendering and Outsourcing; Inter and Intra Government Fiscal relations; Financial and Managerial Controls (including internal auditing in the public sector); Capital Planning and Public Borrowing; Services vs. Investments; Management of the Consolidated Fund; District Assemblies; Accounting and Reporting for the Public SAector (emphasis on Central Government Financial Reporting, Ministries, Departments and Agencies Financial Reporting); Performance Indicators and Performance Measurement; Public Sector Auditing; Modified Accrual Basis Accounting; Double Taxation Systems
MUC		1				Public Sector Accounting (meaning, differences from private sector, structure, nature and establishment, sources of funding, control and audit, and financial reporting requirements); Principles and Concepts used in PSA; Methods used in PSA (cash, accrual, modified accrual, fund, depreciation, and provisions, budget and commitment accounting); The Consolidated Fund; Government Budget Process; Government Expenditure Process; Local Government and District Assembly Accounts; Performance Measurement in the Public Sector; Miscellaneous Issues (involving Public Sector Auditing, Theory and Practice; Accounting for Non Governmental Organisations; Accounting for Universities and Colleges; Accounting for Health Care Organisations.
Ashesi UC					4	GNP Absent
CSUC					4	GNP Absent
Data Link					4	GNP Absent
GBUC					4	GNP Absent

<sup>2</sup> The content of this Institution's GNP Accounting Curriculum is inter alia Public Sector Finance.

**FIGURE 5: COVERAGE OF GNP TOPICS IN GHANAIAN BUSINESS SCHOOLS**

Name of Business School <sup>1</sup>	*Presence/Absence of GNP Accounting/Content					Content of GNP Accounting Syllabi
	0	1	2	3	4	
KAAF UC					4	GNP Absent
Reg UC					4	GNP Absent
Spiritana UC					4	GNP Absent
UCC					4	GNP Absent
West End					4	GNP Absent
WIUC					4	GNP Absent
Zenith					4	GNP Absent
Total						
Percentage (%)	28.6	25.7	0.02	0.08	31.4	100 (%)

Source: Authors' Research (2014)

\*Presence/Absence of GNP:

0--- No Response Retrieved from the University

1--- GNP Course Present and mandatory for graduation

2---GNP Course Present but not mandatory for graduation

3---GNP Course Absent but topics treated in other accounting courses

4---GNP Course Absent, and topics not treated in any other accounting course

## **Analysis of Course Content and Instruction Methods**

The study gathered course specific information, such as course outlines and syllabi, to ascertain what topics were covered and what instructional methods were in use. The study found out that Budgetary Accounting for Central Government (external financial reporting issues) and Accounting for Local Government Administration were the most prominent features in almost all the GNP content of the surveyed schools. Delivery of such topics was confirmed to consume a great deal of the class time allotted for the GNP course. Most of the courses also devoted some time to the coverage of the operations of the District Assembly Common Fund.

The method of instruction for all the GNP courses surveyed combines lectures on the topics with in-class discussions, case studies and presentations and problem solving approaches. Project and assignment presentations and regular quizzes have been a major feedback tool. The instructional methods used in conveying the subject matter indicates that, instruction is evolving from a standard textbook approach to one of interaction and discussion of the GNP accounting issues and developments in governmental accounting.

Auditing public sector entities as well as accounting and financial reporting for specific non-profit entities such as hospitals and schools appears not covered in majority of GNP accounting courses. Interestingly, the findings of the study closely mirror that of Holder (1978) who reported similar results from his study over three decades ago in the US. A much recent study by Krah and Aveh (2013) which sampled the GNP content of five Ghanaian universities also reported absence of GNP coverage of financial reporting for non-profit entities such as hospitals, universities and NGOs. This shows how static GNP accounting appears to have been over the years. Nevertheless, when respondents were asked about what they anticipated to be the future trend in the coverage of and discussions of GNP subject matter in their curriculums, they indicated that, they anticipate a shift in the trend of discussions in favour of Performance Measurement issues in the Public Sector, Auditing and Accounting for NGOs as well as specific non-profit entities like healthcare institutions and schools.

## **Factors Limiting the Integration of Governmental Accounting Topics**

Several studies have identified a number of factors limiting the broadening of program curricula to enhance the coverage of public-sector accounting. The most often cited limitation to expanding the coverage of such topics has been budget constraints (Holder, 1978; Engstrom, 1979; Engstrom & Green, 1981; Miller & Van Daniker, 1999). A second impediment was the lack of interested or qualified faculty (Krah and Aveh, 2013). Our survey of the presence/absence of the governmental accounting course in Ghanaian collegiate business schools also revealed that, the course was entirely absent in some business school curricula. About 44% of respondent business schools surveyed neither run a GNP accounting course nor covered its topics in some other accounting course. This state of affairs, the researchers believe, is likely fueled by a perceived lack of demand among doctoral students for faculty with GNP accounting research and teaching skills and interests. Nonetheless, there is an interesting finding from Engstrom's (1979) survey of programme administrators and doctoral students to ascertain the supply and demand for governmental accounting faculty. Their survey reported an excess demand

over supply based on programme administrators anticipated plans to hire GNP faculty and doctoral students with GNP teaching and research interest.

Several other studies identified a lack of student interest as an impediment to additional course offerings (Crain, 1981). In the Van Daniker and Miller (1992) study, 21% of the respondents cited the lack of student interest as a reason for not offering the governmental accounting course. Given an increased emphasis on governmental accounting on professional examinations like the CPA and the ICAG examination, coupled with the growing significance of government in all aspects of society, the researchers, sharing similar sentiments as that of Van Daniker and Miller (1992), finds this state of affairs “disturbing.” However, rather promisingly, a later follow up study by Miller and Van Daniker (1999) saw a marked increase in students’ interest in GNP courses which they attributed to the changes in the AICPA uniform certification examination and the development of the Certified Financial Manager (CGFM) designation by the Association of Government Accountants (AGA). It is envisaged that the review of ICAG’s professional accounting curriculum (with GNP accounting offered as a separate paper) will spur interest in GNP accounting issues in Ghana.

### **Implications and Conclusions**

Engstrom and Green (1981) suggested that, the GNP community take more steps to convince educators that governmental accounting should occupy a prominent position in the curriculum. In addition, other studies have made calls for action to the governmental accounting community including:

- Establish a common body of knowledge for government accountants (Fox, 1977);
- Develop the accounting curricula to recognize that accounting serves governmental and non-profit organisations (Fox, 1977; Engstrom, 1979);
- Establish research funding programmes to encourage GNP accounting research (Crain, 1981);
- Support greater collaboration between AGA, AAA, American Association of Collegiate schools of Business (AACSB), International Association for Management Education, Government Finance Officers Association (GFOA) and other relevant stakeholders (Fox, 1977; Engstrom, 1979; Crain, 1981; Dittenhofer & Sennetti, 1994);
- Encourage faculty and student internship or mentoring programmes with GNP organisations (Crain, 1981; Shivaswamy & Hanks, 1985; Miller and Van Daniker, 1999); and
- Encourage government and non-profit organisations to become more visible on campuses through on-campus recruiting and public forums (Crain, 1981; Shivaswamy & Hanks, 1985).

The underlying objective associated with many of these calls and actions is for increased exposure to GNP accounting work. The researchers believe that, most of these calls although made several years ago have gone unheeded and is still even more relevant in our day especially in the developing world, particularly Ghana. Shivaswamy and Hanks

(1985) surveyed accounting students to ascertain why few students pursued careers in government. They discovered that most students viewed the non-monetary rewards (e.g. job security, quality of life) favourably, but very few viewed government careers to provide high earnings and career advancement opportunities. Many faculty and students do not appreciate the challenges of GNP accounting work because they have not been exposed. Faculty and students must become aware of the increasing demand for accountants in governmental and non-profit organisations. Del Vecchio and Elfrink (2001) noted that the Bureau of Labour Statistics predicted demand for accountants in the public sector of Italy would grow 10-20% over the next decade and this has not been far from the truth. Even in Ghana as Attingdui (1995) remarks, there is an exponential trend of growth in number, in development assistance (e.g. as occurred between 1989 and 1990), and range of activities of NGOs. One can most certainly deduce, so is their demand also for accountants to man their accounting systems. Van Daniker and Miller (1992) suggested that instructors seek internship programmes in the public sector to become more familiar with the practical aspects of governmental accounting and auditing. The researchers could not agree more with this suggestion yet we further recommend the use of GNP speakers in academic settings. Novin and others (1997) reiterated that more interaction with government accountants in the early stages of academic preparation may inspire students to pursue careers in governmental and non-profit organisations.

In summary and conclusion, prior research has recognized the increasing demand for GNP accounting education as well as the efforts being made by colleges and universities to incorporate and to broaden the coverage of governmental accounting topics. However, despite some modest gains in the number of course offerings, many schools continue to demonstrate a lack of commitment to this area of instruction either by their non-inclusion of GNP accounting in the curriculum or by not requiring student exposure to the material. That-notwithstanding, although the course content has not changed significantly, methods of instruction appear to be more interactive. Many studies (including this one) have identified factors that impede the integration or expanded coverage of governmental accounting topics in colleges and universities and the list of factors has almost remained constant: financial constraint and the lack of qualified and/ interested faculty in GNP accounting courses. It is hoped that, awareness being created (through a medium like this publication) about current developments in the GNP sector with its attendant accounting concerns and the state of governmental and non-profit accounting in Ghana will stimulate the interest of educators and other stakeholders to give it the needed attention and commit to bringing GNP accounting to the limelight.

Future studies may be needed to assess how public sector reforms have fared in terms of their implementation and execution by responsible officials tasked to ensure their smooth running. It is envisaged that a study of such nature will shed light on the need to prioritize GNP accounting in our schools as supported by Ridder and others (2005). In addition, as Stamatiadis (2009) reported in his study elsewhere, a local study on the performance of accounting graduates working in Ghanaian GNP sector organizations would reveal whether current GNP accounting in our schools have been living up to its bidding or not.

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## Appendix I

### KEY:

UG	---	University of Ghana
UCC	---	University of Cape Coast
KNUST	---	Kwame Nkrumah University of Science and Technology
UEW	---	University of Education, Winneba
UDS	---	University of Development Studies
GIMPA	---	Ghana Institute of Management and Public Administration
UPS	---	University of Professional Studies
VVU	---	Valley View University
MUC	---	Methodist University College
PUC	---	Pentecost University College
CaUC	---	Catholic University College
CAUC	---	Christ Apostolic University College
Cent UC	---	Central University College
GBUC	---	Ghana Baptist University College
WIUC	---	Wisconsin International University College
Zenith	---	Zenith College
Ideas UC	---	Ideas University College
Jayee UC	---	Jayee university College
Adv BC	---	Advanced Business College
Radford UC	---	Radford University College
Datalink	---	Datalink Institute
West End	---	West End College
GCUC	----	Garden City University College
Reg UC	----	Regent University College
Presby UC	---	Presbyterian University College
ANUC	---	All Nations University College
Dom UC	---	Dominion University College
KAUF UC	----	KAUF University College
CSUC	---	Christian Service University College
Is UC	---	Islamic University College
Spiritan UC	---	Spiritan University College
Mer UC	---	Meridian University College
Ashesi UC	---	Ashesi University College
Mar UC	----	Maranatha University College