

Students' Evaluation of the B.Ed. Accounting Programme in the University of Cape Coast

Charles Omane-Adjekum^{1*}, Kenneth Asamoah-Gyimah² & Joseph
Tufuor Kwarteng³

1. Department of Social Sciences and Business Education, University of Cape Coast, Cape Coast, Ghana
2. Department of Education and Psychology, University of Cape Coast, Cape Coast, Ghana
3. Department of Social Sciences and Business Education, University of Cape Coast, Cape Coast, Ghana

*Corresponding author's email address: *charlesomane95@gmail.com*

Abstract

The thrust of this study was to assess students' perceptions of the Bachelor of Education (Accounting) programme at the University of Cape Coast. The study adopted the descriptive survey design in which data were collected within the overarching framework of the Context Input Process Product evaluation model. A sample size of 349 Bachelor of Education (Accounting) students participated in the study. Multi-stage sampling, employing stratified sampling, proportionate random sampling and simple random techniques, was used in selecting the respondents for the study. Descriptive statistics (means and standard deviation) and inferential statistics (Mann-Whitney U-test and Kruskal-Wallis test) were used to analyse the research questions / hypotheses. The study found that students perceived the Bachelor of Education (Accounting) programme to be satisfactory to the context rubric of the CIPP model. However, it was found that the programme was not satisfactory with respect to the input rubric of the CIPP model. It was also revealed that students were satisfied with the process rubric of the programme. The study recommended that the programme designers should include courses that will expose students to the use of current accounting software used in Ghana such as Tally Accounting, and the Head

of the Department should ensure that departmental library resources and facilities, current journals in Accounting for the use of both students and lecturers, and teaching and learning materials are adequately available and in right conditions.

Key words: B.Ed. Accounting; CIPP Model; Programme evaluation

Introduction

Evaluating student learning and academic programmes is speedily taking centre stage as the prime measure of higher education's effectiveness (Banta, Griffin, Flateby, & Kahn, 2009). Calls for the overhaul of accounting education have been loud and clear in the accounting literature (Adaboh, 2014). This has led to the recognition that various commitment to teaching and learning should incorporate evaluation on what students are learning and also use such information to improve the educational experiences offered in the universities.

The Bachelor of Education (Accounting) is a first-tier programme that trains learners to become teachers of accounting. In Ghana, accounting as a course is studied at the Senior High School and tertiary levels and the programme seeks to train the requisite manpower and qualified professionals to fill teaching vacancies in the Business Programmes of Senior High Schools. The programme purports to train learners in the latest accounting technological procedures, accountancy-based computer software, electronic methods of account, books balancing, among others. This is because accounting deals with items which are monetary in nature, a lot of diligence and caution is required in undertaking the duty of an accountant, and for that matter, learners are trained to pay attention to details, be attentive, and mathematically savvy, so they would be able to pass these traits on to those they would teach after school (University of Cape Coast, 2014).

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

The Bachelor of Education (Accounting) programme apart from training students to take up jobs as teachers of accountancy in schools, also equips graduates to competently take up jobs as accountants, auditors and financial analysts (University of Cape Coast, 2014). The in-depth nature of the Bachelor of Education (Accounting) programme also makes it promising for learners to easily veer into other career areas such as taxation, financial analysts with stockbrokers, among others. Due to their training in the programme, graduates from the programme might be the preferred choice when consultancy firms, in particular, go hunting for professionals to manage their operations. This is as a result of the education component of the programme which enables the students to gain greater competence, confidence and experience in the art of teaching and thereby strengthen their professional practice.

It is to be noted that, over the years, accounting education, which often attracts a huge number of students, has been functioning as part of social sciences programme and this has often posed some challenges pertaining, mainly, to human and material resource allocation. This is evident in the growing number of students seeking admission to the programme since its introduction (For example, the number of students admitted in 2012/2013 academic year was 97. By 2013/2014 academic year, the number had risen to 186, in 2014/2015 academic year it was 181, and for 2015/2016, the number of students was 200). To address these challenges, the University considered it most appropriate to separate accounting education from the mainstream social sciences education. This was to ensure that accounting education receives due attention, and also be recognised as a distinct programme. Despite the growth noted above and the support from the University, there has been an absence of formal independent evaluation of the programme.

Although the official approval of the B.Ed. Accounting programme was granted by the National Accreditation Board which has the duty to periodically assess tertiary institution and their programme, their assessment might offer little evidence of the overall effectiveness of the programme. Again, the academic board of the University which provides recognition and authorization for the programme might not have conducted a formal independent evaluation of the programme which is known to the public. This research aims to help fill this gap by identifying the programme's strengths and weaknesses as perceived by the students and to suggest ways of improving the programme. The

purpose of this research was to assess students' perceptions of the programme at the University of Cape Coast. The CIPP evaluation model developed by Stufflebeam (2003) formed the theoretical basis for this study. The study concentrated on the first three components of the CIPP model. Thus, it focused on the Context, Input and Process components. The product component was excluded because as at the time of the study, the B.Ed. Accounting programme was yet to complete its full course: i.e. the first batch of students were yet to complete on the programme.

Research Questions

The research questions/hypotheses for this study were informed and framed by the first three constituents of the CIPP Evaluation Model: Context, Input and Process (Stufflebeam & Shinkfield, 2007) as follows:

1. How satisfactory is the Bachelor of Education (Accounting) programme to the "Context" rubric of the CIPP model?
2. How does the Bachelor of Education (Accounting) programme satisfy the "Input" rubric of the CIPP model?
3. In what manner does the Bachelor of Education (Accounting) programme satisfy the "Process" rubric of the CIPP model?
4. Is there any statistically significant difference between male and female respondents' perception of
 - a. Context rubric;
 - b. Input rubric; and
 - c. Process rubric of the B.Ed. Accounting programme?
5. Is there any statistically significant difference between the perception of respondents at the various levels in terms of:
 - a. Context rubric;
 - b. Input rubric; and
 - c. Process rubric of the B.Ed. Accounting programme?

Review of Related Literature

Theoretical Framework: The CIPP Evaluation Model

The Context Input Process Product Evaluation Model (CIPP), concurring to Stufflebeam and Shinkfield (2007), "is an all-inclusive framework designed for conducting formative and summative evaluations of programmes, projects, staffs, products, organizations,

and evaluation systems” (p. 325). It is an improvement and accountability model that has its roots in the 1960s when it was developed to improve teaching and learning in inner-city school districts. Its present-day use has gone away from pre-college education to include wide-ranging areas such as community and economic development, international development, government, and university education. The CIPP model is premised on an operational definition of evaluation which perceives it as “the process of delineating, obtaining, reporting, and applying descriptive and judgmental facts about some object’s merit, worth, significance, and probity in order to guide decision making, support accountability, disseminate effective practices, and increase understanding of the involved phenomena” (Stufflebeam & Shinkfield, 2007, p. 326). The exceptionality of Stufflebeam’s model is in the fact that not only does it describe the procedures that educational facilities and administrators can adapt to effectively select, implement, and evaluate the after-effects of a proposed method but it grants access to administrators with tools to evaluate their level of achievement or success at each stage of the process.

Components of CIPP

The acronym CIPP signifies the central concepts of this model. This acronym stands for the context, inputs, processes, and product of an entity. Stufflebeam (1971a) describes evaluation according to the CIPP model as a “process of delineating, obtaining and providing valuable information for judging decision alternatives” (p. 267). In other words, CIPP is based on providing information for decisions (Stufflebeam, 1971b). Moreover, Boulmetis and Dutwin (2005) named the CIPP model as the best decision-making model. Stufflebeam’s evaluation framework is intended to serve the informational needs of decision-makers and administrators. The four components of the model are as follows:

- a. **Context Evaluation:** This is to provide information for planning decision-making. This involves determining the actual condition and isolating “unmet needs” as well as opportunities that could be utilised. Decision making at this stage helps in defining objectives for a curriculum programme. This evaluation in its most-straightforward description looks at the situation in which the programme operates and the effect of the situation on the programme. Thus, it assesses needs and

environment within which a given programme takes place (Ornstein & Hunkins, 1998).

- b. **Input Evaluation:** This aspect of evaluation provides information about alternative strategies for dealing with needs identified as well as available resources. It provides information and determines how to utilize resources to meet programme goals. It is at this stage that an evaluator may point out the best alternative strategy for dealing with the needs (Stufflebeam cited in Tunç, 2010). This also shows that the resources with which the programme is run are also looked into as well as the best strategies or methods to use to cater for the needs investigated. It merely looks at what goes into the programme. In an educational setup, this evaluation, for instance, looks at the available resources or Teaching and Learning Material(s) used for the implementation of the programme.
- c. **Process Evaluation:** Information at this stage helps to implement the curriculum or educational programme. The fundamental purpose is to provide feedback about the needed modification if the implemented is inadequate (Stufflebeam cited in Tunç, 2010). Here, the evaluator tries to find out about how well the plan is being implemented, what problems/obstacles are hindering its smooth implementation, what revision or changes can be made for successful implementation. Consequently, this type of evaluation deals with looking into the procedures through which the programme is being implemented.
- d. **Product Evaluation:** The primary function of the product evaluation is “to measure, interpret, and judge the attainment of a programme” (Stufflebeam and Shinkfield as cited Tunç, 2010, p. 27). Product evaluation, therefore, should determine the extent to which identified needs were met, as well as identify the broad effects of the programme. The evaluation should document both intended and unintended effects and adverse as well as positive outcomes (Gredler, 1996). This stage of the evaluation process is concerned with the extent to which the programme realised its intended purposes and what could be done with the programme after it has run its full course. This is an evaluation that is meant to examine the level with which the

programme has met its intended outcomes. It is in this stance that Nevo (1983), observed that the CIPP model put forward that an evaluation programme focuses on four characteristics: its goals (the merits of its goals), its design (the quality of its plans), the process through which it is implemented (the extent to which the plans are being carried out), and its results (the worth of its outcomes).

Research methods

The study adopted the descriptive survey design in which data were collected within the overarching framework of the CIPP evaluation model. According to Ary, Jacobs, Razavieh and Sorenson (2006), descriptive research studies are designed to obtain information which concerns the current status of occurrence. The use of descriptive research enabled the researchers to bring to light the status of the Bachelor of Education (Accounting) programme at the University of Cape Coast. The population for this study were the Bachelor of Education (Accounting) programme students from Level 100 to Level 400 totalling 664 students.

A sample size of 350 students was used. This number was taken in line with the guideline provided by Krejcie and Morgan (1970) that a population of 664 should use a sample size of 242. However, the researchers increased it from 242 to 350 in order to increase the return rate during data collection. The multi-stage sampling was employed in choosing the sample size from each level. First, the stratified sampling technique was used to select students based on their levels. The proportionate sampling technique was then used to select the sample size (number of the respondent from each level) from each stratum. Next, the number of male and female respondents was determined at each level. The stratified proportionate technique was used. Finally, the simple random technique, precisely, the lottery method was used to select the sample unit in each stratum.

A quantitative method of data collection was employed. Mainly questionnaire was used to survey the students selected for the study. According to Connelly (2008), extant literature recommends that a pilot testing sample should be 10% of the sample projected for the larger parent study. Generally, 10 - 20% of the primary sample size is a reasonable number for conducting a pilot testing (Baker, 1994). Accordingly, before the main research, a pilot study was conducted

with 40 students from Bachelor of Education (Social Sciences) majoring in accounting. This process was to help refine the questionnaire, enhance its legibility, and minimise the chances of misinterpretation.

The reliability of the instrument was estimated using the Cronbach's Alpha. The Cronbach's Alpha coefficient was estimated for the instrument and the overall reliability estimate was 0.825. The obtained coefficient was considered to be adequate enough to ensure reliable responses as suggested by (Pallant 2010; DeVellis mentioned in Adaboh, 2014) that a reliability coefficient of 0.70 or above is considered appropriate for an instrument.

Data were collected using a set of structured, self-administered questionnaire which sought information on students' background characteristics, their perception of how the B.Ed. Accounting programme is satisfying the various rubrics of the CIPP model. Inferential statistics (Mann-Whitney U-test and Kruskal-Wallis test) and descriptive statistics (mean and standard deviation) with a mean cut-off of 2.5 were used to analyse the research questions with the aid of Statistical Product for Social Sciences (SPSS) version 23.

Results and Discussion

A total of 349 respondents took part in the study. The results showed that the majority ($n = 106$, 30.4%) of the respondents were first-year students, followed by the third year students ($n = 97$, 27.8%), second-year students ($n = 95$, 27.2%), and the final year students were the least respondents ($n = 51$, 14.6%) (Table 1).

Table 1: Demographic of Respondents ($N=349$)

variables	Sub-scale	freq	%
Gender	Male	253	72.5
	Female	96	27.5
	Total	349	100.0
Level	100	106	30.4
	200	95	27.2
	300	97	27.8
	400	51	14.6
	Total	349	100.0

Source: Field survey, 2016

The results in Table 1 also showed that the majority, (n = 253, 72.5%) of the respondents were male students while 96 (27.5%) were female students.

Evaluation of the Context of B.Ed. Accounting

Research Question 1: How satisfactory is the Bachelor of Education (Accounting) programme to the “Context” rubric of the CIPP model?

The data gathered in this direction were analysed, and the associated results are shown in Table 2.

Table 2: The B.Ed. (Accounting) programme satisfying the “context” rubric of the CIPP model

Survey items	Mean	SD
The courses offered in the B.Ed. (Accounting) meet the requirements of the International Federation of Accountants (IFAC).	3.11	.545
The courses offered in the B.Ed. (Accounting) meet the requirements of the Institute of Chartered Accountants-Ghana.	3.21	.594
The objectives of the B.Ed. (Accounting) are aligned with the mission of the University.	3.30	.510
A set of written objectives for each course in the B.Ed. (Accounting) are provided to me.	3.06	.789
The objectives of each course in the programme are stated.	3.20	.693
The courses offered in the B.Ed. (Accounting) are in line with the goals and objectives of the programme as stated in the prospectus.	3.16	.648
The course provides sufficient exposure to students of accounting software currently in use in Ghana (e.g. Tally accounting, etc.).	1.94	.879
There is sufficient exposure of students to current accounting standards.	3.02	.699
The work experience component of the Programme provides me with adequate exposure to the world of work.	2.81	.770
Ethical issues in accounting as a course are taught in the programme.	2.92	.697
Ethical issues are identified and highlighted in the other courses taught under the B.Ed. (Accounting) programme.	2.88	.639

The courses in the B.Ed. (Accounting) challenged me to do my best.	3.27	.671
The pedagogical skills used for presentation of courses under the B.Ed. (Accounting) programme promotes the development of communication skills.	2.91	.772
The programme promotes the development of communication skills through improved writing skills.	2.72	.737
The general education components of the programme are relevant to the academic growth of students.	3.29	.529
Mean of means/Average standard deviation	2.987	0.678

Source: Field survey, 2016

The mean of means (2.987) indicates a general satisfaction the B.Ed. (Accounting) programme provides in terms of satisfying the context rubric of the CIPP model and the average standard deviation (0.678) also indicates the overall homogeneity in the responses of the respondents. This finding in the area of contextual evaluation is in line with that of Omotunde (2015) who found out that the programme at Babcock University was still in conformity with the laid down values and objective of the programme.

Hanchell's (2014) findings for context indicated that there is a lack of familiarity with the mission statement on behalf of the student body. The findings of Akpur, Alci and Karatas (2016) disagree with these findings as they observed that the students, together with the teachers, were not content with the improvement of their language skills. However, results concerning this current study show that the B.Ed. (Accounting) programme satisfies the context rubric of the CIPP model.

Evaluation of the Input of B.Ed. Accounting

Research Question 2: How does the B.Ed. (Accounting) programme satisfy the "Input" rubric of the CIPP model?

The data gathered in this direction were analysed and the associated results presented in Table 3.

Table 3: The B.Ed. (Accounting) Programme Satisfying the “Input” Rubric of the CIPP Model

Survey items	Mean	SD
Relevant course books are available at the library.	2.58	.846
The relevant course books at the library are current/up to date.	2.12	.815
Current professional journals in Accounting are available at the library.	2.35	.783
There is online access to journals and books at the library.	2.71	.798
Teaching materials are available in sufficient quantities for instruction (e.g. textbooks, supplies, photocopy materials, etc.)	2.84	.791
The quality of the teaching materials is of a high standard.	2.69	.739
The teaching and learning facilities have technologies comparable to what students will find in the workplace.	2.39	.782
The classrooms facilitate instruction (i.e. not overcrowded, comfortable seating, etc.)	1.97	.879
The teaching and learning facilities in the lecture rooms are up-to-date.	2.49	.801
The library reading area is adequate.	2.76	.819
The library operating hours are appropriate.	2.97	.750
The library resources can be accessed online.	2.62	.816
The library has up-to-date journals in my course area.	2.28	.813
The computers in the library are adequate for student research.	2.02	.827
The computer laboratory has up-to-date computers	2.40	.837
The computers are readily available for student use.	2.40	.833
The programme administrative staff demonstrate concern for the academic well-being of students	2.67	.801
Mean of means/Average standard deviation	2.49	0.81

Source: Field Survey, 2016

The mean of means (2.49) and average standard deviation (0.81) imply a general dissatisfaction of the input rubric of the B.Ed. (Accounting) programme. It can be concluded that the input rubric of the B.Ed. (Accounting) programme is not satisfactory. This finding contradicts that of Omotunde (2015). Omotunde (2015) pointed out that the university has measured up to the standard and has provided the physical infrastructure that can help push the mission of the university. The study also indicated that the university has the state-of-the-art teaching infrastructure (electronic starboard for teaching, engaging in video-conferencing and online teaching) that can meet up with its other counterpart in the world and also the University has invested a great deal in providing infrastructures that can enable effective studying.

The findings corroborate those of Akpur et al. (2016) who discovered that the items about audio-visual materials of the curriculum were rated the lowest. It again contradicts that of Azhar (2015) which showed that the input factor of the programme under evaluation was of a higher quality. This dissatisfaction calls for management to re-engineer the inputs needed for teaching and learning of B.Ed. (Accounting) programme. Those that need to be updated should be updated, and those that need to be changed should be changed to ensure that quality inputs are available for transforming students.

Evaluation of the Process of B.Ed. Accounting

Research Question 3: In what manner does the B.Ed. (Accounting) programme satisfy the “Process” rubric of the CIPP model?

The data gathered in this direction was analysed and the associated results presented in Table 4.

Table 4: The B.Ed. (Accounting) programme satisfying the “Process” rubric of the CIPP model

Survey items	Mean	SD
The amount of instruction given by lecturers in my courses is adequate to enable me to progress through the curriculum.	2.91	.694
The lecturers in the programme have adequate on the-field professional experience	3.09	.668

The lecturers in the programme promote the development of higher-order thinking skills in their teaching.	3.14	.625
The lecturers in the programme encourage teamwork in the classroom.	3.17	.657
The lecturers in the programme use a variety of teaching methods to facilitate student learning.	3.06	.704
For all the various courses, the instruction is in line with the objectives of the course.	3.09	.634
The lecturers in the programme are willing to offer extra help to facilitate my learning.	2.97	.725
The lecturers in the programme encourage the free expressions of opinions in class.	3.28	.608
The lecturers in the programme employ information technology in their teaching.	2.53	.815
Lecturers' teachings are continually evaluated by students.	2.88	.743
The grading/assessment standards are communicated to me at the beginning of each course.	3.15	.720
Where appropriate assignments are graded according to well-defined rubrics.	2.99	.650
The programme lecturers use a wide variety of classroom assessment techniques.	2.94	.720
I am given immediate feedback after taking assignments.	2.62	.831
Assessments are used by the programme lecturers to help me learn better.	3.06	.671
The assignments reflect the material covered during instruction.	3.06	.656
Progress in my courses is continuously monitored by the department.	2.64	.810
My assignments are fairly graded by the lecturers.	2.97	.721
I am satisfied with the Programme assessment/grading methods.	2.90	.785
Mean of means/Average standard deviation	2.97	0.71

Source: Field survey, 2016.

The mean of means (2.97) and the average standard deviation (0.71) imply a general satisfaction for the process rubric of the B.Ed. (Accounting) programme. The finding here is in line with Omotunde (2015), which showed that the school is monitoring students' academic performance and also the performance of lecturers is monitored and improved through the regular monitoring of the teaching progress of the lecturer in the course taught and conducted an assessment of every lecturer by the students. In the same angle, the findings of Lorenzo and Lorenzo (2013) revealed that the iSchools project delivery system was very satisfactory. Again, it was found out that the iSchools project was effective in attaining its objectives of building ICT literacy and interest to the teachers of recipient public high schools in Tarlac, Philippines. The majority (n = 43) of the respondents pointed out that the instructors implemented appropriate teaching strategies. However, the study of Abudu (2003) revealed that there are differences in the middle of the actual implementation of the programme in the classroom situation, and the standard that has been set in the policy document guiding the implementation of the programme. Abudu states that material alternatives were lacking in most Colleges and also established that all implementers should accord a very high level of importance to the objectives and activities of the programme. The study of Azhar (2015) also showed that the process factor was at a moderate level. It can then be concluded that the process rubric of the B.Ed. (Accounting) programme is satisfactory.

Hypotheses Testing

A preliminary analysis to test for normality was conducted to find out if the data were normally distributed.

Table 5: Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Context	.091	349	.000	.988	349	.006
Input	.055	349	.014	.989	349	.008
Process	.094	349	.000	.978	349	.000

a. Lilliefors Significance Correction

Source: Field survey, 2016.

It can be seen from Table 5 that, the dependent variables, that is, “Context”, “Input” and “Process” rubric were not normally distributed. This is because the Sig. value of the Shapiro-Wilk Test is less than 0.05 so we reject the null hypothesis. The data drastically deviate from a normal distribution. Because of the violations of normality, nonparametric equivalents were used in place of ANOVAs and *t*-tests. The Kruskal-Wallis *H* test was substituted for ANOVA and the Mann-Whitney *U* test for the *t*-test.

Hypothesis 1

Is there any statistically significant difference between male and female respondents' perception of

- a. Context rubric
- b. Input rubric
- c. Process rubric of the B.Ed. Accounting programme?

The data gathered for this purpose were analysed and the results presented in Table 6.

Table 6: Mann-Whitney U-test for the significant difference between male and female respondents' perception

	Context	Input	Process
Mann-Whitney U	12035.000	10336.500	11641.000
Wilcoxon W	16691.000	42467.500	16297.000
Z	-.130	-2.150	-.599
Asymp. Sig. (2-tailed)	.897	.032	.550

a. Grouping Variable: Gender, Source: Field survey, 2016.

A test statistic was conducted to evaluate the hypothesis to find out if any statistically significant difference exists between the male and female B.Ed. Accounting students' perception of (a) Context rubric, (b) Input rubric (c) process rubric of the B.Ed. Accounting programme. The Mann-Whitney U-test shows that the observed difference between both groups of students, the results for context rubric is not significant ($p = .897$, $U = 12035.000$) which indicates no significant differences between male and female. Therefore, the null hypothesis was retained and also the results for the Process rubric is not significant ($p = .550$, $U = 11641.000$) which indicates no significant differences between male and female. Hence, the null hypothesis was retained. The findings corroborate Adaboh's (2014) that no significant differences existed between the four groups in the Bachelor of Business Administration

(BBA) accounting programme in a private university in Ghana, hence retaining the null hypothesis.

However, that cannot be said for the Input rubric of the B.Ed. Accounting programme which the Mann-Whitney U-test shows that the observed differences between the male and female respondents are statistically significant ($p=.032$, $U= 10336.500$). Therefore, the researchers rejected the null hypothesis that both samples are from the same population and that the observed disparity is not only caused by the random effects of chance. We can conclude that the difference between the population medians is statistically significant. The finding here contradicts that of Adaboh (2014) which showed that the input factor was of no statistically significant difference between the groups in the Bachelor of Business Administration (BBA) accounting programme in a private university in Ghana thereby making him retain the null hypothesis.

Hypothesis 2

Is there any statistically significant difference between the four levels of respondents’ perception of

- a. Context rubric
- b. Input rubric
- c. Process rubric of the B.Ed. Accounting programme?

Table 7: Kruskal-Wallis test result on the Context rubric regarding the four levels of respondents. Each node shows the sample average rank of level

Sample1- Sample 2	Test Statistic	Std. Error	Std. Statistic	Test Sig.	Adj. Sig.
100-300	-11.313	14.151	-.799	.424	1.000
100-200	-26.747	14.229	-1.880	.060	.361
100-400	-49.674	17.163	-2.894	.004	.023
300-200	15.434	14.537	1.062	.288	1.000
300-400	-38.361	17.420	-2.202	.028	.166
200-400	-22.927	17.483	-1.311	.190	1.000

Each row tests the null hypothesis that the Sample 1 and Sample 2 distributions are the same. Asymptotic significances (2-sided tests) are displayed. The significance level is .05

In Table 7 a Kruskal-Wallis test was used to test if there is any statistically significant difference between the four-level group’s

perception of the Context rubric, Input rubric and Process rubric of the B.Ed. Accounting programme. A Kruskal-Wallis test showed that there was a statistically significant difference in Context rubric of the B.Ed. Accounting programme among the four-level groups ($p= 0.023$). Therefore, the null hypothesis was rejected. Dunn's pairwise tests were carried out for the four pairs of groups. There was the proof ($p< 0.05$, adjusted using Bonferroni correction) of a difference between the Level 100 and those in Level 400 group of the B.Ed. Accounting programme. The median for Context for level 100 was 2.8667 compared to 3.0667 for Level 400. There was no evidence of a difference between the other pairs. This finding is in agreement with Brewer (2007), which showed that the study rejected the null hypothesis because there was no statistically significant relationship between the percentage of the evaluation conducted at each of the five levels of evaluation and non-profit sector training practices. In Brewer (2007), the results revealed that a statistically significant positive relationship existed between Level 4 (results) and participants would be able to perform at a set level, and a change in organisational outcomes would result from the programme.

Tables 8 shows the results of the Process rubric concerning the four levels.

Table 8: Kruskal-Wallis test result on the Process rubric regarding the four levels of respondents

Sample 1- Sample 2	Test Statistic	Std. Error	Std. Statistic	Test Sig.	Adj. Sig.
100-300	-2.144	14.156	-.151	.880	1.000
100-200	-37.809	14.233	-2.656	.008	.047
100-400	-49.057	17.168	-2.857	.004	.026
300-200	35.665	14.542	2.453	.014	0.85
300-400	-46.912	17.425	-2.692	.007	.043
200-400	-11.247	17.488	-.643	.520	1.000

Each row tests the null hypothesis that the Sample 1 and Sample 2 distributions are the same. Asymptotic significances (2-sided tests) are displayed. The significance level is .05

A Kruskal-Wallis test provided evidence of a difference ($p=0.003$) between the groups (Table 9) which is statistically significant. We, therefore, rejected the null hypothesis. Dunn's pairwise tests were carried out for the four pairs of groups. In Table 11, there

was the evidence ($p < 0.05$, adjusted using Bonferroni correction) of a difference between the Level 100-200 group ($p = .047$), Level 100-400 group ($p = .026$) and Level 300-400 group ($p = .043$). The median for Process for level 100 was 2.8889 compared to 3.0000 for Level 200. The median for Process for level 100 was 2.8889 compared to 3.0000 for Level 400. The median for Process for level 300 was 2.8889 compared to 3.0000 for Level 400. There was no evidence of a difference between the other pairs. This is in line with Azhar (2015) research findings, which disclosed that there was no significant difference in the factor of process viewed from teaching experience except project assessment regarding academic qualification. The summary of the hypothesis is presented in Table 9.

Table 9: Hypothesis Test Summary

	Null Hypothesis	Test	Sig.	Decision
1	The distribution of Context is the same across categories of level	Independent Samples Kruskal-Wallis Test	.023	Reject the null hypothesis
2	The distribution of Input is the same across categories of level	Independent Samples Kruskal-Wallis Test	.777	Retain the null hypothesis
3	The distribution of Process is the same across categories of level	Independent Samples Kruskal-Wallis Test	.003	Reject the null hypothesis

Asymptotic significances (2-sided tests) are displayed. The significance level is .05

Conclusions

In the first place students' express positive perceptions towards the programme context, including philosophy, mission, goals, and objectives. This shows that the programme is achieving its intent and as well as meeting the needs of the students. This is projected to push the interest of the students in studying the programme.

The finding indicating that the input rubric was unsatisfactory implies that resources needed to implement the programme entirely are inadequate. This shows that there is bound to be pressure on the few

available material resources such as libraries, ICT centres, lecture theatres among others. Regarding human resources such as the programme implementers (lecturers) are bound to develop high work stress with its attendant health problems.

Even though the current implementation is satisfactory, it is not certain that it will remain so into the unforeseeable future. It is believed that curriculum support (materials and administration support) is crucial to effective programme implementation. Hence, such inputs are needed in the right quantum to drive effective implementation. The inadequacy of the input is therefore likely to affect the process rubric if nothing is done to address such abnormalities.

The test for differences in gender respondents' using Mann-Whitney U – test showed no statistically significant differences concerning the Context rubric of the B.Ed. Accounting programme. The case was not different for Process rubric of the B.Ed. Accounting programme as no statistically significant differences was found among the male and female respondents'. However, the Input rubric of the B.Ed. Accounting programme showed a statistically significant difference in the male and female respondents'.

Findings related to hypothesis 2 of the study unearthed that there exists a statistically significant difference in Context and the Process rubric of the B.Ed. Accounting programme. The case is different for the Input rubric of the B.Ed. Accounting as no statistically significant difference was found among the four levels of the respondents'. This test for differences was possible using Kruskal-Wallis test.

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