

**A SURVEY OF FACTORS INFLUENCING COMPLIANCE WITH  
CONTINUING PROFESSIONAL EDUCATION (CPE) BY  
ACTIVE MEMBERS OF ICPAK "**

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**BY**

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**MAY GOD BLESS YOU ALL**

## ABSTRACT

The researcher set out to find out factors which influence compliance to continuing professional education by active members of ICPAK. A questionnaire was constructed;

- (i) to extract information on the characteristics of members who are likely to comply to CPE requirements
- (ii) to extract information on the characteristics of organizations which may influence their accountants in complying with CPE requirements
- (iii) to know the main considerations of members in choosing whether or not to attend particular CPE seminars
- (iv) to know the benefits received from attending CPE seminars and members views in general regarding CPE

The questionnaire was directed to members of ICPAK who had renewed their registration as of December 1999.

The data collected was analysed using tables and percentages, mean scores and chi square for independence. The findings were that some organisations have a climate conducive to members arranging for CPE attendance while others don't. The level of management of a member influences his chances of attending CPE seminar. Timing of seminars and the relevancy of topics were major factors that could make members either to attend or not to.

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## ABBREVIATIONS

CPE	Continuing professional education
CPA	Certified public accountant
ICPAK	Certified public accountant of Kenya
SAICPA	Certified public accountant of South Africa
AICPA	American Institute of Certified Public Accountants
IFAC	International Federation of accountants. This is the international umbrella organisation of various accountancy institutes

**MEMBER BODIES** - These are the professional organisations for accountants in the various countries which fall under the umbrella of IFAC

**IEG NO. 2** - International education guideline number 2

***The ultimate aim of every advanced subtle form of CPE is to convey a complex attitude made of a readiness to use the best ideas and techniques of the moment but also to expect that they will be modified and replaced.***

**ICAB** - Kenya Accountants and Secretaries National Examinations Board

**COMPLIANCE** - Meeting the minimum hours of structured and unstructured learning activities. ICPAK requires that members take 20 hours in a year in approved learning activities, 10 of which should be with ICPAK.

The researcher only considered those who accrued the required CPE hours through attending ICPAK activities.

## CHAPTER ONE

### ABBREVIATIONS

CPE	-	Continuous professional education
CPA	-	Certified public accountant
ICPAK	-	Certified public accountant of Kenya
SAICPA	-	Certified public accountant of South Africa
AICPA	-	American Institute of Certified Public Accountants
IFAC	-	International Federation of accountants. This is the international umbrella organisation of various accountancy institutes

MEMBER BODIES- These are the professional organisations for accountants in the various countries which fall under the umbrella of IFAC

IEG NO. 2		International education guideline number. 2
ICAEW	-	Institute of Chartered Accountants England & Wales
ICPAK	-	Institute of certified Public Accountants Kenya
RAB	-	Registration of Accountants Board
KASNEB	-	Kenya Accountants and Secretaries National Examination board.

COMPLIANCE Meeting the minimum hours of structured and unstructured learning activities. ICPAK requires that members take 20 hours in a year in structured learning activities, ten of which should be with ICPAK.

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# CHAPTER ONE

## 1.0 INTRODUCTION

### 1.1 Background

In the professional environment, knowledge means power, independence and higher incomes. The professionals use their immense knowledge to offer their clients services. Some consumers with no specialized knowledge may not know whether service received is of promised quality and in here lies the opportunity for abuse. Other consumers are sufficiently informed to tell when services received are substandard. Reputable professionals find the need to distance themselves from any abuse and to recover their good reputation, generally. Professionals do this by creating what Swanson (1999) calls 'marks of quality'. Professionalism has been defined by (Swanson 1999 *ibid.*) as the product of a professional body which serve private interests of professionals through providing a public good.

Woodland (1984) defines professionalism as a process by which an organized occupation, usually, but not always by making a special esoteric competence and to concern for the quality of its work and its benefits to society, obtains the exclusive right to perform a particular kind of work, control training and access to it, and control the right of determining and evaluating the way the work is performed.

The term professional relates to the term profession, the character of which are outlined under code of conduct in IFAC's technical pronouncements (1999) as;

- i) Mastery of particular intellectual skill acquired by training and education
- ii) Acceptance of duties to society as a whole in addition to duties to the client or employer.
- iii) An outlook which is essential objective
- iv) Rendering professional services to a high standard of performance

Professional accountants often play important advisory, evaluative and managerial roles in connection with the decision-making functions of their clients or employers. Society expects that professional accountants who accept an engagement or occupation have the required level of knowledge and can apply it to practical problems. The accountancy profession as a whole has the obligation, whose fulfillment determines its credibility, to ensure those candidates for membership possess the required breadth and depth of knowledge and skill. In addition, the accountancy profession has an obligation to ensure that, after qualifying, members keep abreast of relevant developments in practice and legislation.

The organisation that regulates the accountancy profession in Kenya is the Institute of Certified Public Accountants of Kenya (ICPAK). ICPAK was formed in 1978 following the Accountant Act of 1977, which spelt its functions as:

- To promote standards of professional competence and practice amongst members of the institute.
- To promote research into the subjects of accountancy and finance, and related matters and the publication of books, periodicals, journals and articles in connection therewith.
- To promote international recognition of the institute.
- To advise the examination board on matters relating to examination standard and policies.
- To carry out any other function prescribed for it under any of the provisions of the Accountant Act or under any other written law.
- To do anything incidental or conducive to the performance of any of the preceding functions.

The institute is run by a council, which has constituted various committees to oversee activities geared toward achievements of the above functions.

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The following changes affecting the accountancy profession prompted the International Federation of Accountants (IFAC) to issue the International education Guideline Number 2.

- Changes in accounting and auditing standards
- New legislation and regulation affecting the profession and the people and the organisation it serves.
- On-going developments and greater use of sophisticated financial instruments
- Widespread use of computers and related electronic communications systems, the resources on the Internet and the everyday use of quantitative methods.
- Increased public expectations about the quality of financial statements and of independent audits.

### 1.12 Objectives of the CPE program

The institute formed a committee between 1993 and 1994 following the recommendation of international education (IEG) number 2 of 1982, on continuing professional education. The purpose of this committee is to implement the requirements of IEG number 2 for ICPAK members. This guideline was subsequently revised in 1998. Through this guideline, IFAC requires member bodies to establish and operate or otherwise make available CPE programmes that

- a) Maintain and improve the technical knowledge and professional skills possessed by their members.
- b) To assist members of the profession apply new techniques to understand economic developments and evaluate their impact on their clients or employers and on their own work and to meet changing, responsibilities and expectations.
- c) To provide reasonable assurance to society at large that members of the profession have the technical knowledge and professional skills to perform the services they undertake to provide.

In the past, the work of the professional accountant tended to involve applying carefully learned and disciplined skills to a specific problem, which to the experienced

professional, looked much like many others they had seen before. In essences, these professionals principally just;

- (i) diagnosed a clients problem
- (ii) applied a relatively standard set of tools for its solution.

The problems facing clients nowadays are however, diverse and require dynamic and leveraged solutions that borrow from other disciplines. The mindset of the accountant needs to be of a different orientation if to live up the changed expectations. A research organized by American Institute of Certified Public Accountants (AICPA) came up with the following as **forces impacting the profession.**

- ◆ The number of new, non-CPA competitors, not bound by the profession's code of standards and ethics is increasing at an alarming rate.
- ◆ The number of students and young people electing to join the CPA profession has dramatically declined in the West. In the years to come, the scenario will be repeated here in Kenya.
- ◆ Many of the traditional essential skills of CPAs are being replaced by new technologies that are increasing in number and being rapidly developed, often from unexpected sources.
- ◆ Technology will continue to challenge and reshape our lifestyles, work patterns, educational experiences, and communication styles and techniques. Technology will rewrite the rules of business leaving those far behind who will not harness it and effectively integrate it.
- ◆ As the world becomes borderless, the market place is demanding more complex, real time advice and services, presenting unlimited opportunities for CPAs to expand their skills, competencies and services.
- ◆ Corporations are conducting business in a world of commerce that is global technological, instantaneous and increasingly virtual. The leadership they require from both internal and external advisors requires new insights, new skills and extraordinary agility.

- ◆ The perceived value of some of the profession cornerstone services: accounting, auditing, and tax preparation – is declining in the market place. Information based products and services are losing value in the market place and are rapidly being replaced by knowledge-based products and services that command higher fees.
- ◆ The CPA in business is being challenged to deliver value to the organization and help create a sustainable competitive advantage. They have to transform from scorekeeper to business partner.

Because of the above forces, the accountants need to enhance their skills by acquiring some other skills, which mirror their client's changing needs. They should look beyond what is fragmenting in the present and focus upon what is coming together as new system of operations and new rules of the game form. The changing demands require *life long learning and multiple competencies*.

Swanson (1999) notes that there is just too much to learn at the prequalification stage. Additionally, the market for the right mix of skills is simply changing too rapidly for a qualification, which is acquired at any one fixed point in time to prove adequate over a lifetime. The solution to this then appears to be life long learning.

IFAC rejects the frequently used approach of including more and more technical subjects to cope with the ever-increasing complexities of the general business environment. Instead, it favours an approach, which develops a base on which life long learning habits can be built.

## **1.2 Statement of the problem**

### **1.21 Continuing professional education**

Continuing professional education has been defined by IFAC as 'on going post qualification education aimed at refreshing, updating and developing the knowledge and skills of professionals'. According to the institute of Chartered Accountants of England and Wales (ICAEW), the time spent by a member in assimilating knowledge in

professional, technical and managerial subjects, relevant to his or her own work is an indication of CPE. The time spent on CPE can be either structured or unstructured.

### 1.3 Objectives of the study

Structured learning activities are *measurable, verifiable activities that are designed to impart specific technical and general knowledge*. Examples include courses presented by educational institutions, member bodies or employers; individual study programs, (correspondence courses, audio-tape or videotape packages, computerized learning programs) that require some evidence of successful completion by the member or participation as a speaker or attendee in conferences, briefing sessions or discussion groups.

Unstructured learning is when members fulfil the need of keeping abreast of a wide range of developments affecting their profession, clients, and employers. This may include regularly reading professional journals, the financial and business press, discussing current developments with colleagues, accessing relevant data bases on the internet and other activities.

The CPE Committee of ICPAK made it mandatory that all members attain at least 20 hours structured learning and 10 hours unstructured learning activities. Of the structured learning hours, 10 should be accrued by attending seminars organized by ICPAK while 10 could be accrued by attending other courses.

A preliminary survey shows that roughly 30% of ICPAK members meet the minimum CPE compliance requirements. Granted the demonstrated need for accountants to continually update their education for effective delivery of services, there are around 70% of ICPAK members who do not benefit from the CPE seminars. The study sets out to explain

- what factors explain why only 30% of the members do comply with the CPE requirements.
- Why some members find it difficult to comply with CPE requirements



- How members perceive the value added by complying with CPE requirements.

### **1.3 Objectives of the study**

- i) To obtain the characteristics of members that may explain compliance with the CPE requirements.
- ii) To obtain members' views on the perceived benefits in complying with CPE requirements.

### **1.4 Importance of the study**

This study will help the following groups.

- i) ICPAK will have an opportunity to appraise the courses offered, the locations, the frequency, topics covered and charges as may be proved necessary to attain an improvement in compliance rates.
- ii) Members looking at this research will get a reawakening on the lost value by not complying with the CPE requirements. They will see the need and try harder to comply in future periods.
- iii) Resource persons who give talks during seminars will know how to tailor their material in order to meet the requirements of members better.
- iv) The study will add to the body of knowledge on the need for continuous professional education. It will also provide a basis for further research that will enhance the continuing professional education. This will lead to improved quality and suitability of the accountants' services.

### **1.5 Justification for the study**

- The need to keep appraising the compliance rates and the problems hindering compliance so that the ICPAK sponsored CPE seminars can be fine-tuned to better meet the set objectives.
- The program has been going on for 7 years since 1993 when it was started experimentally and 1995 when it become mandatory. Yet, no study has been done in Kenya to evaluate its progress, achievements and hurdles.

- There have been several studies on pass rates for CPA examinations, the performance of various training colleges and admission as a factor influencing passing accountancy courses. These were focusing on pre-qualification examinations. There has been no study on the education after qualification for professional accountants in Kenya.
- CPE is critical to the value delivery of the accountancy profession, granted the dynamic environment they operate in. The integrity, competence and relevance of the profession lies in the success of the CPE program. It is therefore of crucial importance to a wide spectrum of interested parties to know the circumstances influencing its chances of success.

## 1.6 Definitions of terms

### *Implementing Continuing Professional Education (CPE)*

In many countries including Kenya, the accountancy profession is granted the privilege of self-regulation and reserved functions. These privileges carry a corresponding responsibility on the profession to maintain and improve professional competence of its members and the quality of service they provide to clients, customers and employers. One approach to the discharge of this responsibility is through the operation of an effective program of continuing professional education (CPE)

An effective CPE program will help members comply with paragraph 16 of IFAC code of ethics that requires members to maintain career long competence.

"A professional accountant has a continuing duty to maintain knowledge and skills at a level required to ensure that a client or employer receives the benefit of competent professional service based on up-to date developments in practice, legislation and techniques".

It is not suggested that CPE, on its own will maintain and assure the competence of all its members. Professional competence consists of more than merely the maintenance and

updating of technical knowledge. It requires applying that knowledge with professional judgement and an objective attitude in the real-life situations found in today's dynamic environment. There cannot also be complete assurance that every person who participates in a CPE program will obtain the full benefits of that program because of variability in individual commitment and capability.

Nevertheless the IEG number 2 recognizes that members who are not up-to date with current technical and general knowledge applying to their work cannot provide professional services competently. Therefore, notwithstanding the inherent limitations, CPE should be an important element in preserving the standards of the profession and in maintaining public confidence.

The guideline states that it is the professional duty of every member of any profession to both maintain and improve his or her competence. Clients expect members to perform their traditional work like taxation, budgetary control. Over and above this however, clients and employers often expect accountants to be able to advice them on the impact of changes in the economic and business environment.

### **Appropriate subject areas**

The guidelines states that CPE should contribute to the professional competency of the member. IFAC advises member bodies to give individual members latitude in choosing topics to attend which are relevant to them. This is because members pay for these courses and they can make a cost/benefits decision in choosing which course to attend.

'Relevance' of a course should be regarded in the context of the changing nature of the environment. Programs dealing with social economic and environmental trends may for example have a future impact upon the accountant's work.

### **Minimum individual commitment**

The guideline requires member bodies to establish reasonable norms for the extent of CPE that their members should obtain in the form of structured learning activities. The federation recommended that each member who is active as an accounting professional should participate in a minimum of 30 hours per year or a minimum of 90 hours in every 3 years period. The federation admits in making this recommendation that effectiveness of CPE is best measured in terms of what has been learnt and not the hours spent.

The federation gives member bodies leeway in deciding on whether all members should meet the same hours of CPE or whether some categories like those in public practice should require more hours than others. The member bodies also have the latitude to determine which activities qualify for recognition as structured learning.

### **Mandating CPE as a requirement**

Mandatory CPE is when a professional body requires its members to participate in a certain amount of structured learning activities. The following are the arguments for taking this stance:

- The profession must be seen to be taking practical steps to ensure that its members maintain their technical knowledge.
- Reliance on competition and market forces is unacceptable since it is likely that the detection of incompetence or inadequate service will take place only after the damage has been suffered.
- This is the only way to ensure participation in CPE by accountants whose knowledge is badly out of date and who are unlikely to respond to a voluntary programmes.
- IFAC recognizes that whereas some member of the profession, recognizing their professional duty and their own self interest, participate diligently and regularly, in CPE in order to improve their competency there are those who don't see this as a professional priority.

## Monitoring CPE

IFAC requires member bodies, in developing their programs, to adopt systems which will enable them to monitor efficiently the extent to which members are observing their guidelines on CPE. This usually involves the setting up of a committee who receives and analyzes an annual record of every member's learning activities.

## Responding to non-compliance

Member bodies are required to establish appropriate mechanisms to respond to instances of non-compliance with CPE requirements. Such mechanisms should focus on bringing a member into compliance, but should explicitly provide for disciplinary action when necessary.

## CHAPTER TWO

### 2.0 LITERATURE REVIEW

#### 2.1 Classic model of continuing professional education

a)	Selection	Certification of competence	d)
General education often with some emphasis on the basic content required for specification	b) Pre-service specialized education	c) Induction	Continuing education

Houle Cyril 1981: 4

Initially, a student learns general education in school before he takes the special subjects that give him the theoretical and methodological tenets of the profession. After graduating as a professional, he will undergo induction in order to get the experience to operate effectively. After induction, the professional can serve the public. From time to time then, he has to continually update his knowledge with the most up-to-date development in profession. While selection and certification are usually clear-cut stages, the transition between induction and continuing education is often gradual.

The situations encountered in practice often show the importance of continuing education. Lenz (1980) has quoted a research by the American Medical Association in 1975 on the use of antibiotics as reported by the New England Journal of medicine. The doctors watched closed circuit dramatizations of cases and after each case chose from a set of alternatives the antibiotic treatment they thought was correct. Recent medical graduates scored higher than doctors who had been in practice for more than 15 years, which was taken as evidence that older doctors had not kept up with the new research in

antibiotics therapy since they had left medical school. This clearly demonstrates the need for continuous professional education.

### **2.11 The existential theory of learning**

Dohmen (1991) describes the existential theory of learning as the mental processing and interpretations of experiences, occurrences and information and of the restructuring of dispositions relating to perception, expectation and behaviour for the purpose of dealing appropriately with the demands of a novel situation. Learning is an inner process, which is not empirically comprehensible, but the result of a learning process can be empirically ascertained. An example is a change of attitude. Offers of systematically organized adult education are always necessary and significant in cases where the limited, relatively fortuitous social experiences of adults no longer suffice when assimilated to provide them with the orientational and operational competence that is required on a fairly adequate and rational scale.

Professionals of today have to look beyond their individual range of experiences and to become familiarised in a planned and systematic manner with the experiences, perceptions and problems of the other people from other regions at other times. This necessitates participation in special, organized, educational programs.

## **2.2 Characteristics of professions that impact on learning needs**

Houle (1991) has outlined the characteristics of professionalising occupations, which influence the notion of continued learning.

### **2.21 Shift in the central mission of professionals**

Zarowin (1997) has quoted a research "counting less, The 1999 practice analysis of management accounting" published by CIMA which sought to identify the work activities that are most critical to the company success. 53% of the accountants in industry were surveyed in Counting-More. The survey revealed that working on computer systems, strategic planning and internal consulting now occupy more time than they did 5 years ago. Conversely, accounting systems and financial reporting take less. It also revealed

that accountants and finance managers are now part of the management team and part of the decision making process. The traditional accountant will be no more as software packages, electronic lodgement and information technocrats continue the take-over of routine bookkeeping clerical and lodgement tasks. Walsh (1999) recounts the redefinition of mission of accountants of New Jersey. They agreed that they are not accountants, but rather, 'members of the finance function'. They realized that at all levels of profession, data collection, data entry, and straightforward reporting is being replaced with analysis of data. Burns (1999) has shown that UK managers are today more commercially oriented. Profits are put into a broader context and attention is given to the underlying factors, which generate profits in the long term. Such a commercial orientation emphasizes the key performance indicators associated with long term profitability and these are usually driven by strategic considerations and may be expressed in non-financial terms. Such business concerns require "hybrid accountants" who can interpret financial information in a strategic context.

Thomas (1998), in quoting from a self analysis session of the AICPA, shows that the CPA professional must become multi-skilled in a wide range of financial and non-financial areas in order to meet future challenges. Walsh (1999) has outlined the findings of a self analysis session of the members of ACCA. They agreed that employers still value the traditional core competencies of accountants (financial accounting, management accounting, taxation, audit, and financial analysis and performance measurement). But, these will no longer suffice as there is a widespread requirement for a broad range of business advisory skills including generic skills like people management. They also outlined the need for accountants to understand a number of IT roles if they were to operate effectively since IT impacts on almost all areas of finance. Finally, accountants must communicate well in both written and oral skills in order to interpret the meaning of accounting information produced by computer printout.

The changing social conditions and the new values they create cause profound alteration in the conception of central missions of many professions. Students are usually selected



and trained for a pre-service professional curriculum in terms of what the faculty conceives to be the defining function of the profession. This impacts on life long learning needs as Houle (1981) proposes that as the dominance of a central mission is established, the idea that will eventually replace it is visible in the horizon.

### 2.22 The creation of a subculture

## 2.22 Mastery of Practical and Theoretical Knowledge

Every profession is a system of applied content and skill and principles based in part on the theoretical areas of the art and sciences. The forty to fifty years of career lend a scope and dimension to continued learning that are denied in the cramped years of initial schooling. Intellectual curiosity may lead many professionals to want to understand advances and shifts of thought in the theoretical disciplines. In the process the individual keeps in touch with the sciences most basic to his/her profession and makes occasional explorations to new terrain of related content. Most of the subject matter of formally organized continued education is focused on the exposition of the content, skill and sensitiveness produced by growth and change in the practical and theoretical knowledge.

### 2.23 The capacity to solve problems

A major never ending task of every practitioner is to examine each situation encountered to see what can be learnt from it. In complex, unusual cases, the need to learn is often starkly evident and requires the practitioner to read, consult other professionals, engage specialist advisors and take advantage of other learning opportunities. Houle (1991) argue that in the early years of practice, problem solving is a particularly effective stimulus to learning because responsibility to handle each situation is continuously novel for the person concerned, however familiar it may be for the profession as a whole. As time goes on however, the solution to most problems becomes routine, some of the sense of challenge is lost and with it, some of the stimulus to learn.

### 2.24 Self-enhancement

## 2.24 Self-enhancement

No sharp delineation can be made between learning related to work -life and that devoted to other concerns like home, community or fulfillment of a distinctive personal potential.

Professionals should throughout their life seek new personal dimensions of knowledge, skill and sensitiveness by the arduous study of topics not directly related to their occupation

### **2.25 The creation of a subculture**

When an individual has been prepared to the point of entering a service the work-life invades the after work life and the sharp demarcation between the work hours and the after work hours disappears. Most practitioners have a continuing informal contact with other members of the profession. This may be due to the common work setup, consultants and collaborators, common club membership and socializing on an interfamily basis. Houle (1991) argues that the immersion of the individual into the life of a profession usually means that further study is guided chiefly by those who are themselves part of the special community.

**2.26 Legal enforcement** Professionals usually have the exclusive right to practice their profession, the power to perform legally binding acts and the right to maintain inviolable confidentiality in their relationships with their clients. Most professionals also try to influence public policy in their area of practice. Members of a profession then need to be taught on how to draft a policy, to reach and persuade people to follow it. ICPAK usually gives the Kenya government views to be incorporated in the budget, taxation and economic policies.

**2.27 Ethical practice** Professions usually establish a tradition of ethical practice, which should be constantly refined in the light of changing circumstances. CPE should provide settings in which ethical issues and their practical applications can be debated and discussed. Regulatory bodies in Kenya like the Central Bank of Kenya and the commissioner of Insurance have pronounced tough disciplinary measure for auditors who knowingly give a misleading opinion on 'true and fair view' about the accounts of a company to the public. This does provide material for discussion and self re-organization for Kenyan accountants in the area of ethics.

**2.28 Penalties** Methods of establishing and enforcing penalties have been greatly increased in many professions to include court cases, selection into and exclusion from specialized or elite societies, peer review by colleagues, exclusion of the right to practice in other work setting and the acceptance or rejection of the rights of individuals to receive compensation from government or other sources and to practice in other work setting . Where such processes are in effect, they are stimuli to continuing education.

According to Houle (1991), learning during the course of a lifetime is usually directed in some fashion toward all the above goals, though the relative importance of each one for each individual varies with many factors.

### **2.29 Increased responsibility**

In many professions, a practitioner who gains outstanding competence and status is often called upon to accept supervisory or administrative responsibility. When that happens, the individual concerned must learn how to discharge new duties and in particular, how to relate to new associates. The *Peter Principle* may be modified to read that individuals are promoted to a point where they are no longer able to learn. Whenever a professional moves from one kind of work setting to another, or leaves active practice to become a facilitator, there is a strong incentive for continuing education. Houle (1991) describes the following as incentives; the desire to perform adequately in a new, strange and sometimes threatening situation, the formal/informal requirements that may have been established as a condition for readmission into practice and the fact that colleagues are watching ones performance.

### **2.3 Work setting**

Professionals differ in their work settings. In entrepreneurial and adjunct settings, contact with other people possessing the same kind of competence tends to be more casual and intermittent and hence a lost opportunity to stimulate the need for CPE. In collective settings as in partnerships, the pressure of competition will make the professional to take measures aimed at increasing their education. Usually, people who work in collective and hierarchical settings receive more direct and continuous warnings on poor performance

than those in entrepreneurial settings and are therefore encouraged to remedy their ways by education and other measures. In hierarchical settings, the structure of overall authority makes it possible to establish procedures and policies in which great attention can be given to fostering competence, creativity and leadership

### *Work Place - The team approach, and Educational Features*

This refers to the systematic use of the team approach where various specialists from different professions work together on various cases that offer an opportunity for interactive instruction.

The existence of an institutional climate that formerly encourages and provides education for the professionals engaged in it encourages continuing education. The presence of many educative features in a work setting like a well stocked library, lectures by outside authorities, demonstrations of new theoretical and methodological approaches, release time and tuition payments for study and reimbursement for conference or convention attendance and presence of a post of director of education are great facilitators of continuing education

## **2.4 The zest for learning**

Active practitioners includes those whose constant effort to learn leads them to an ever more refined conception and execution of their responsibilities as well as those who seem content to grind through their days practising routine skills and using long familiar knowledge. The extent of the desire of an individual to learn ultimately controls the amount and kind of education he/she undertakes.

### **2.41 Personal traits**

Houle (1981) has quoted a research by Berg in 1973 in which he sought to discover the causes of educational participation. He drew inferences by comparing personal traits of those who participate with those who don't. The 45 nurses who had participated in an off-

duty course, conference, workshop or institute during the preceding year were designated as participants. The 57 who had not done so were regarded as non- participants. The findings showed that the participants were less likely to be married, less likely to concentrate on surgical practice and more likely to be encouraged by their friends and relatives to study than non participants. The chief differentiating factor among the two groups however was that participants had the habit of learning deeply ingrained in them.

They were accustomed to reading, to using libraries and museums and to belonging to associations. Other observations were that past participation in continuing education was a good indicator of present participation.

#### **2.42 Value systems approach**

Houle (1981) has quoted a research by Bevis (1975) in which he studied nurses participation in learning and compared it with the extent to which each nurse valued the nursing profession ( the professional component), the particular hospital (the bureaucratic component), and the care of the patient ( the service component). She found that those nurses who had the highest loyalty to the service component were the ones most likely to participate in the continuing education though the other two components would act as reinforcements.

#### **2.43 Adult learning needs**

Adults are people who are 18 years old and above. By the time most people qualify as professionals, they will have become adults.

According to Dohmen (1991), adults generally only indulge in systematic learning efforts, over and above their professional and family obligations if it holds out to them the promise of something that seems to be personally important, advantageous and significant to them.

The following are the cited examples:

- Solving a distressing problem
- Satisfying a particular need for insight, penetration and competence, including the ability to join in a conversation.
- Improving their competence to behave and react appropriately to their situation
- To develop their emotional attitude to individuals and groups in a desired manner
- Fostering their own intellectual development
- Helping them overcome particular fears, uncertainty and depression
- Securing their professional advancement
- Bringing them more social prestige, personal recognition and self-assurance.
- Giving them a general pleasure of fulfillment.

Dohmen (1991) therefore argues that adults are attracted by learning opportunities relevant to themes, phenomena and problems than on systematic courses. They prefer to seek out for themselves and to assemble as regards content what corresponds to their acute needs and what supports and extends their assimilation of experience.

#### **2.44 Prior knowledge**

The professional accountants are very varied in educational background. Some have a university degree while some don't have. Even among those with a university degree there are those with postgraduate qualification. Moreover, the degree holders are from various backgrounds like engineering, economics, commerce and arts. In practice this calls for courses to be pitched at different levels and clear communication on what these levels are so that they can choose the appropriate one. These are awareness courses, updating courses, upgrading courses, and practitioners' courses.

Goodland (1984) opines that failure to understand the level of the student can lead to frustration and ineffectiveness in the continuing education programmes.

## 2.45 Dominant orientations of learning

Houle (1991) has quoted a research by Burgess in (1971). In this study, data was collected from 1046 adults engaged in 54 different learning activities. Respondents were asked to indicate on a 5-point scale how influential each of the 70 reasons was in influencing their participation. By a complex process of factor analysis the responses were found to cluster into 7 basic groups.

- i) The desire to know. A desire to gain knowledge for the sake of knowing, to grow in qualities, intellect, and appreciation, to derive pleasure from learning, to enjoy mental exercise and to remain in command of learning skills.
- ii) The desire to reach a personal goal. The knowledge gained through learning can make this possible.
- iii) The desire to reach a social goal through learning certain skills which better equip an individual to better perform functions as a contributing member of society.
- iv) The desire to reach a religious goal. A desire to learn in order to meet felt obligations to a church, to some religious faith or to some religious missionary effort.
- v) The desire to take part in a social activity because the activity is enjoyed for its own sake regardless of what is expected to be taught.
- vi) The desire to escape from some other activity or situation which is tedious or unpleasant.
- vii) The desire to comply with formal requirements, which may be conditions for membership to some authority or employer

Burgess found that of the 1046 respondents, 325 had the dominant orientation to know, 66, the personal goal, 54, the social goal, 54 the religious goal, 42 the social activity, 38, escape, 33 and formal requirements.

Houle (1981) has quoted a research by Dao in 1975 on reasons for not taking part in learning. In his sample of the general population, insufficient time to participate and unawareness of the educational activities available were the most influential reasons

cited. The next ranked most important reason was that the results of educational activities are not valued by the respondents.

## **2.5 The speed of adoption of innovations**

Houle (1991) has defined an innovation as an idea, practice or object perceived as new by an individual whether or not other people had learnt or used it before. Some people put new practices into effect more rapidly than other people. In terms of speed of adoption of an innovation, people are evenly distributed along a normal distribution curve. At the upper limit, are the innovators who make up 2.5% of the distribution whose chief characteristic is venturesomeness. Below them on the curve are the early adopters (pacesetters) who make up 13.5 %. The late majority who comprises 34 % of the population follows this group. Finally, the last group to adopt an innovation is the laggards who are around 16%.

Houle (1991) describes innovators as people who continuously seek to improve their performance. They are attracted to ideas and practices that are still untested but that seem to offer great promise. Innovators are likely to participate extensively in educational activities and to favour sophisticated learning pursuits. They undertake investigations, have clear-cut plans of independent learning, seek and cherish part time teaching positions, belong to groups which have restricted membership and which take pride in being more advanced in their practice than their colleagues, read highly specialized journals and attend invitational seminars and leave their work occasionally to engage in full time study.

People who belong to the next group of active practitioners feel the need to be progressive in their practice but are not eager to be the first ones to try a new idea. They value opportunities to be exposed to new ideas and techniques but they also maintain an attitude of conservatism toward new practices. Pacesetters are concerned about the profession itself and feel a strong need to organize, conduct or take part in its structure or functions. They at times engage in learning activities partly to lend to an activity the



support of their presence as acknowledged leaders of the profession. The middle majority makes up the great body of those who practice the profession. Finally, laggards learn only what they must learn to stay in practice the profession. Their performance is so poor that are a menace to clients and a source of embarrassment to their colleagues.

Houle quotes a study by Peterson et al (1956) in which a correlation was found between a physician's skill in using new techniques and his interest in seeking new knowledge as evidenced by his subscription to professional journals. Another study quoted by Houle (1991) is that of Averill carried out in 1964. In this study, 397 farm operators were studied. Each had been classified as an innovator, a leading adopter, a majority adopter, or a laggard, based on the judgement of a panel of competent observers.

Educational participation was measured in some activities: reading specialised magazines, reading general farm magazines, amount of book reading, recency of books read, class correspondence, study experience, conference and institute attendance, and discussion group participation among others. A general predisposition to adopt new practices was positively and highly significantly related to participation in educational activities.

## **2.6 The implementation of CPE amongst various Member bodies**

Because of the freedom that IFAC has granted members in choosing how to implement CPE programs, there is a wide diversity in the way CPE is implemented amongst member bodies.

### **2.6.1 CPE in England and Wales**

The ICAEW acknowledge that it is not possible to obtain the required knowledge through work experience alone. Effective CPE is one way in which members can ensure that they are maintaining, deepening and extending their professional and technical expertise.

All members owe it to themselves and to their fellow professionals to ensure that they are professionally upto date and that the reputation and value of their qualification is safeguarded. In order to offer a proper service to employers and clients, particularly in

areas affecting the public interest, it is important that members demonstrate their commitment to high standards of professional and technical competency.

The ICAEW expects all members will demonstrate such a commitment to CPE. If any member is referred to the investigation committee for any reason, they may be asked to submit records of their CPE. There are specific groups of members for whom meeting the CPE requirement is compulsory.

- Those seeking entitlement to practice
- Those applying for fellowship (after 10th year of membership)
- Those supervising training in training organizations and post qualification training organizations authorized by the institute.
- Those working with reserved areas of audit, investment business, and, insolvency.
- The set target in a year is 150 points year on year – with 3 points being recorded for each hour of structured CPE and 1 point for each hour of unstructured activity.
- They have stated the activities not considered to be structured or unstructured CPE
- Normal working activities, general reading in the financial press, social activities internal meetings, discussions, subscription to journals about CPE programmes.

## **2.62 American Institute of Certified Public Accountants**

All members of AICPA, whether in public practice, industry, government, or education, have to complete continuing professional education (CPE) to maintain their membership in the AICPA. The only exceptions are members in the retired or inactive categories.

Failure to meet the CPE requirements will, unless the requirement is waived, result in loss of membership. Reasons for waiver in this case would involve foreign residency, health, military services and other similar reasons.

## **2.63 CPE in South Africa**

SAICA has introduced monitored compulsory continuing professional education. They believe CPE is a vital element in preserving the standards of the profession and maintaining public confidence in members and associates of the profession.

SAICA while acknowledging CPE goes on to recommend an awareness self appraisal programme. This is a method whereby members can assess their own levels of knowledge in those areas that are relevant to them in carrying out their professional activity. This enables them to identify those areas where their professional knowledge is below acceptable level and in respect of which corrective action needs to be taken.

SAICA has decided that it is inappropriate to require a minimum structured learning activities from members or to require that they keep a record of their CPE involvement in hours at the early stages of implementation. They believe the purpose of CPE is to achieve an outcome of professional competence and that structured learning or any other is no automatic guarantor of professional competency. Individual learners take varied learning styles and paces and hours may be no more than a helpful method by which to evaluate the extent of their CPE involvement. Members are only required to sign an annual declaration in a form that they are aware of the need for CPE, and they know where to obtain information concerning it. They also state whether or not they are retired.

## 2.8 Criticisms of the CPE

CPE is about being constantly competent and competent professionals both acquire and demonstrate their knowledge in a multiplicity of ways. It is not always true that people only learn when they are taken off the job, to a convenient environment and put through a step by step instruction program. According to Thomas (1998), the vision team gave their views regarding CPE that tends to lead to the following negative results;

- An attitude that CPE is a requirement not a learning tool.
- Selection of CPE based on maximum hours for minimum effort.
- Choice of courses, seminars and workshops on the basis of convenience, timing, cost or location.
- Awarding of credit toward mandatory CPE requirements for technical topics with no relevance to what a CPA does.
- The disconnect in CPAs minds between mandatory CPE and real learning.

## 2.81 A competence based measure

The CPA vision project by AICPA (Ibid.) came up with the *competence based structure*.

This was expected to direct attention to learning rather than an accumulation of hours.

Ideally the system should;

- Identify a compendium of competencies – knowledge, skills and performance abilities needed by the CPA whether they work in public practice, business and industry, government or education. This entails first seeing an optimum future and then seeking a bridge from the future back to the present.
- Provide a methodology for comparing a CPAs current level of competence with that desired for the CPAs area of practice.
- Assist CPAs to prepare individualized CPE plans and to participate in learning activities in their desired practice.
- Offer a means of measuring whether their programs of learning helped the CPA achieve their desired levels of competency.
- Be acceptable to regulators who must evaluate the competency of licenses.

The primary criteria would then shift from inputs (how long did you sit in class?) to outputs (what did you learn and how can you demonstrate it?).

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## **CHAPTER THREE**

### **3.0 RESEARCH DESIGN**

This chapter describes the population of study, the basis of sampling, the data collection instruments as well as the data analysis methods used to achieve the stated objectives.

#### **3.1 Population of study**

The population of interest consists of all active members of ICPAK. The list of all the members numbering one thousand seven hundred and fifty who had paid up their subscriptions as of December 1999 was obtained from the ICPAK. Since the population was very large it was necessary to use a sample.

#### **3.2 The Sample**

A sample of 80 members was picked using simple random sampling. The members in the list obtained from ICPAK were numbered from 1 upto the last listed (1750). Then, random numbers were generated by the computer from the range of ( 0 - 1750) numbering 100 (see appendix). The extra 20 members above the desired eighty could cater for those whose names may appear twice or who may be out side the country. Then the first random number obtained would be matched against the same number as per my numbering in the members' list. That member could then be selected and so on until the number 80 were attained.

Stratified random sampling would not be appropriate because some members are called 'practising' just because they have obtained a practising certificate even when they don't actually practice.

#### **3.3 Data description and collection method**

Primary data was collected through a structured questionnaire. Physical addresses were obtained from the members directory at ICPAK so that some questionnaires could be

dropped to be picked later. For those members outside Nairobi or those within but whose physical address could not be obtained, the questionnaires were mailed by post.

### **3.4 Data Analysis**

The data collected from this study was analysed mainly by the use of summarised tabulation and percentages to describe the characteristics of members who either manage or fail to comply to CPE requirements. A non - parametric test, Chi square was used to find out if any relationship existed between involvement in continuous learning and member characteristics or circumstances, Churchill (1991): 144) notes that a descriptive study can be used when the purpose is to;

- describe the characteristics of certain goods
- estimate the proportion of people who behave in a certain way
- makes specific predictions

Further, a test of means was done to establish the reasons, which make it difficult for members to arrange for CPE seminars. Considerations in choosing whether or not to attend a particular CPE seminar and the benefits from CPE seminar attendance were analysed by getting the mean of various contest responses. The rankings were 4, 3, 2,1 for very important, important, not very important and not at all important for considerations. For the benefits obtained the rankings were 1,2,3,4 for strongly disagree, disagree, agree and strongly agree. The following studies have used this method of data analysis; Nzuve (1999), Minja (1995), Osewe (1998), Kyamanywa (1982, Mauriel and Antony (1966).

## CHAPTER FOUR

### 4.0 DATA ANALYSIS AND RESEARCH FINDINGS

#### 4.1 Introduction

The findings of the research were analysed in accordance with the objectives of this study as set out in section 1.3. A total of 80 questionnaires were sent out to respondents. 53 responses were received, 2 of them not useful. 51 responses were used, nearly 57% response rate. This was considered adequate for the analysis. The analysis and interpretations were based on these responses.

#### 4.2 Sample characteristics

**4.21 Gender nationality and marital status:** All the 51 valid respondents were Kenyan whereby 12 (23.5%) were female while 39 (76.5%) being male. Forty-six (90%) were married, four (7.8%) were single while one (1.96%) was widowed.

#### 4.22 Length of period as a professional

Results of the analysis shows that 33% and 43 % of the respondents had Post-professional qualification (CPAK) of between less than one year and five years and between 16 years and 20 years, respectively. The two categories represents the highest percentage of 70 percent of the sample size (see table 1 below).

Table 1. Length of period as a professional

Post-professional qualification (CPAK) years	Observed frequency	Per cent age
0-5 years	17	33.3 %
6-10 years	22	43 %
11-15 years	2	3.9%
16-20 years	6	11.8%
None response	4	7.8%
Total	N=51	100%

However, 7.8 % of the respondents did not indicate how long they had been members of ICPAK. The figures further confirm that as years pass after attaining professional qualification (CPAK), depending on one's circumstances, one may become out of touch with the new methods and practices are being taught in the colleges. This would create the need for one to arrange for CPE activities.

#### 4.23 Place of work

Policies of various organisations vary regarding manager development. Professional accountants also work in a variety of backgrounds. Some favour and support a member's learning activities while some discourage. Table 2 shows the distribution of the 51 respondents by place of work.



Table 3. Type of membership

Type of membership	Number	Per cent age
Practicing	10	19.6%
Ordinary	36	70.6%
Fellows	2	3.9%
Committee	2	3.9%
Total	N=51	100%

Table 2. Members' Place of work

Workplace	No. of members	Percentage
Audit firm or related	12	23.5%
Government	2	3.9%
Industry	28	54.9%
NGO	2	3.9%
Quasi government-CBK	1	1.96%
Parastatal	6	11.76%
Total	N=51	100%

#### 4.24 Types of member

The research further shows that some members hold practicing certificates while waiting for an appropriate time to use it but in the mean time, they do not actually practice. Of the respondents, 10 (19.6%) were practicing members, 36 (70.6%) were ordinary members (See table 3). However, the results could not be used as criteria to explain compliance to CPE requirements. Also there were no 'fellows' among the respondents, only 2 were committee members and this was not adequate be used to discriminate between compliers and non-compliers.

Table 3. Type of membership

Type of membership	Number	Per cent age
Practising member	10	19.6%
Committee member	2	3.92%
Ordinary member	36	70.6%
Fellow	0	0%
None Response	3	5.88%
Total	N=51	100%

#### 4.25 Nearest town to place of work

Forty-eight (94.1%) of the respondents work near Nairobi. Two (3.9%) are from Mombasa while one (1.96%) works near Nakuru. It could be argued that most of the accountants live in Nairobi and should not be having difficulties in attending the seminars that are usually held in Nairobi based on distance as a factor.

#### 4.26 Nature of client served

The cross sections of respondents said that they serve clients from all the different categories listed. If the clients of one's employer use recent technology and procedures the employer may be inclined to sponsor or encourage her employees to update their knowledge. It was therefore not possible to single out the effect of client demands on the employer's policies regarding manager development.

#### 4.27 The product/service delivery process

A comparison between product/ service delivery shows that out of the 51 respondents, three respondents did not respond to this item. The result shows those who used labour intensive means in the product delivery had a (Mean) of 46.4 while those with automated means of product /service delivery had a (Mean) 53.6. It could be inferred from the analyses that organizations which use up-to date technology and processes are expected to sponsor their staff for training so as to cope with their dynamic environment.

Table 4 Product/ service delivery

Product/service delivery process	Mean	Per cent age
Labour intensive	46.4	
Automated	53.6	
N=48		100%

$$\text{Mean} = \bar{X} = \frac{\sum fx}{n}$$

$$\text{Sample variance } S^2 = \frac{\sum (X - \bar{X})^2}{n - 1} = \frac{\sum fx^2 - n \bar{X}^2}{n - 1}$$

#### 4.28 Team work

With regard to teamwork 94.1% (48) of the respondents said that their usual work involves teamwork and consultation with professionals of other disciplines. Only 3.9% (2) explained that they do not apply teamwork in their place of work. One respondent did not respond to this item. The results shows that accountants are often faced with an

opportunity where they need to present the best that their profession can offer in brainstorming sessions and this should ideally act as a motivation to arrange for CPE activities.

#### 4.30 Compliance to CPE

Out of the 51 valid responses received, 34 (66.7%) appear to comply with CPE requirements while 17 (33.3%) appeared not to comply. A member had to have complied with the CPE requirements for at least two of the last 3 years. If he has been a member for less than 3 years then compliance for half the period was considered adequate.

#### 4.31 Member characteristics and compliance to CPE requirements

(see detailed table in appendix 3)

##### 4.31 (i) Age of members and compliance

Eight members (15.7 %) who complied to CPE requirements were of the age bracket (26 - 33). Eighteen members (35.3%) were of the age bracket (34 - 41), six (11.8%) from the age bracket (42 - 49) while two (3.9%) of those who complied were of the age bracket (50 - 59).

A chi- square test of independence was used to test whether any association existed between a member's age and his tendency to comply with CPE requirements. The chi - square test aims at evaluating whether the difference between the observed frequency and the expected frequency can be attributed to chance.(Nachimas 1996)

##### First hypothesis testing:

**Ho:** There is no association between a member's age and his compliance to CPE requirements

**Hi:** There exists an association between a member's age and his compliance to CPE requirements

Chi-squared statistical test is used to the above stated hypothesis. The computation of the formulae used is as below;

$$X^2 = \sum \frac{(O-E)^2}{E}$$

Where:

$X^2$  = chi-squared

O = Observed frequency

E = Expected frequency

$\sum$  = Summation

r = row

c = column

The expected frequency (E) is calculated by multiplying the sum of the row (r) by the sum of the column (c) in which the observed frequency occurs and dividing by N, the sum of all observed frequencies.

#### 4.31(i) Age classification-expected frequency

Age group	Comply	Do not comply	Total
26 - 33	8 (8)	4 (4)	12
34 - 41	18 (17.3)	6 (8.7)	26
42 - 49	6 (8)	6 (4)	12
50 - 59	2 (2)	1 (1)	3
Total	34	17	51

Degrees of freedom =  $(r - 1)(c - 1) = (4 - 1)(2 - 1) = 3$

The calculated chi-squared was tested against the critical chi-squared at  $\alpha = 0.05$

(significance level) for 3 degrees of freedom.

At 0.05 level of significance and 3 degrees of freedom, the critical  $X^2$  value is 7.8. The calculated value of 1.8662 is less than the critical  $X^2$  value.

We, therefore, accept the null hypothesis which states 'there is no association between a member's age and his compliance to CPE requirements'.

### Second Hypothesis testing

A chi-square test of independence was also carried out to test the following hypothesis;

Ho: There exists no association between level of education attained and compliance to CPE

Hi: There exists an association between the level of education of a member and compliance to CPE requirements.

#### 4.31 (ii) Level of education - Expected frequencies

	Comply	Do not comply	Total
Masters degree	10 (9.33)	4 (4.67)	14
Bachelors degree	12 (14.67)	10 (7.33)	22
Non University Graduate	12 (10)	3 (5.00)	15
Total	34	17	51

At the 0.05 level of significance and 2 degrees of freedom, the critical  $X^2$  value is 5.991.

The calculated value 2.8028 is less than the critical value. We accept the null

hypothesis that states that ‘there is no association between the level of education attained and compliance to CPE requirements’.

**Third Hypothesis testing**

Chi - square test of independence was also used to test whether any association existed between type of employer and member compliance to CPE requirements.

Ho: There exists no association between type of employer and member compliance to CPE requirements

Hi: There exists an association between the type of employer and member compliance to CPE requirements.

**4.31 (iii) Nature of employer and compliance to CPE requirements- expected**

**frequencies**

Employer	Compliers	Non compliers	Total
Audit firm or related consultancy	10 (8.00)	2 (4)	12
Industry (manufacturing or service)	20 (18.67)	6 ( 9.33)	28
Government	0 (1.33)	2 (0.67)	2
Parastatal	4 (4)	2 (2.00)	6
NGO	0 (1.33)	2 (0.67)	2
Other - Quasi govt. CBK	0 (0.67)	1 (0.33)	1
Total	34	17	51

The calculated X<sup>2</sup> value (12.7553) is greater than the critical X<sup>2</sup> (at 0.05 significance level and 5 degrees of freedom) which is 11.070. Therefore, we reject the null hypothesis. This means that there exists an association between the type of employer and compliance to

CPE requirements. The type of employer influences a member's chance of complying to CPE requirements. This could be because employers' range from those who pay an allowance for one to attend a seminar to those who will not even release their employees to attend them.

**4.31 (iv) Position in company**

Eight members (15.7%) were found to be compliant to CPE requirements and were the owners of the companies in which they worked while 24 (48.9%) were employees. One member who complied did not fill this section.

**4.31 (iv) Expected frequency - position and compliance to CPE**

	Complied	Didn't Comply	Total
Owner	8 (7.18)	3 (3.82)	11
Employee	24 (24.82)	14 (13.18)	38
Total	32	17	49

**Hypothesis tested:**

Ho: There exists no association between position in company and compliance to CPE requirements

Hi: There exists an association between position in company and compliance to CPE requirements

$$X^2 = (O - E)^2 / E = 0.3477$$

The calculated X<sup>2</sup> value (0.3477) is less than the critical X<sup>2</sup> ( at 0.05 significance and 1 degree of freedom) value of 3.841. Therefore, we fail to reject the null hypothesis that.



'there exists no association between position in company and compliance to CPE requirements'.

#### 4.31 (v) Level of management and compliance to CPE requirements

Chi - square test of independence was carried out to test the hypothesis formulated below to establish whether there was any relationship between level of management and compliance to CPE requirements.

Ho: There is no association between level of management and compliance to CPE requirements

HI: There exists an association between level of management and compliance to CPE requirements

#### Expected frequencies and level of management

	Complied	Didn't comply	Total
Top management	20 (13.71)	1 (7.29)	21
Upper middle	10 (14.37)	12 (7.63)	22
Lower middle	0 (2.61)	4 (1.39)	2
Supervisory	2 (1.31)	0 (0.69)	2
Total	32	17	49

At the 0.05 Significance level and 3 degrees of freedom, the critical  $X^2$  value is 7.815. The calculated value of (18.94) is greater than the critical value. Therefore, we reject the null hypothesis. Therefore 'there is an association between the level of management of a member and his chances of complying to CPE requirements'. It would appear that

members who work at higher levels of management have a higher chance of complying with CPE requirements. This may be because more senior employees enjoy sponsoring and having time off to attend seminars.

#### 4.31 (vi) Club membership and compliance

Chi - square test of independence was used to test whether there was any relationship between club membership and compliance to CPE.

Ho: There is no association between membership in a club and compliance to CPE

Hi: There is an association between membership in a club and compliance to CPE requirements

#### 4.31(vi) Expected frequencies -club membership

	Compliance	Didn't comply	Total
Yes	16 (13.6)	4 (6.4)	20
No	18 (20.4)	12 (9.6)	30
Total	34	16	50

The calculated  $X^2$  value (1.8976) is less than the critical value (0.05 significance level and 1 degree of freedom) of 3.841. Therefore, we fail to reject the null hypothesis. This means that 'there exists no association between compliance to CPE requirements and membership of a club'.

#### 4.31 (vii) Library membership and compliance

Twelve (24.5%) members who complied to CPE requirements were regular users of a library. 20 members (40.8%) were not regular users of a library. Two members who complied to CPE requirements did not fill this section.

A chi - square test of independence was used to test whether there was any relationship between usage of a library on a regular basis and compliance to CPE requirements.

Ho: There's no association between regular usage of a library and compliance to CPE requirements.

Hi: There exists an association between the regular usage of a library and compliance to CPE requirements.

#### 4.31(vii) Expected frequencies -regular usage of a library and compliance to CPE requirements.

Usage	Compliance	Not comply	Total
Yes	12 (14.37)	10 (7.63)	22
No	20 (17.63)	7 (9.37)	27
Total	32	17	49

The calculated  $X^2$  value of 2.0452 is less than the critical value (0.05 significance level and 1 degree of freedom) of 3.841. Therefore, we fail to reject the null hypothesis that 'there exists no association between library usage and compliance to CPE requirements'.

## 4.32 WORK PLACE CHARACTERISTICS AND COMPLIANCE TO CPE

### (i) Rate of adoption of new practices and procedures and compliance to CPE

Ten members (20%) who complied to CPE requirements rated their organizations as innovators regarding rate of adoption of new procedures and practices. 16 members (32%) who also complied rated their company as “early adopters.” Six (12%) rated their organization as late majority while 2 (4%) rated theirs as laggards. One member who didn't comply did not show the rating for his company.

A chi square test of independence was used to test whether there was any relationship between the organization's rate of adoption of new practices and procedures and members complying to CPE requirements

Ho: There is no association between an organisation's rate of adoption of new practices and procedures and compliance to CPE.

Hi: There exists an association between an organisation's rate of adoption of new practices and procedures and compliance of it's members to CPE requirements.

## Expected frequency

### 4.32 (i) Rate of adoption of new practices and procedures and compliance to CPE.

	Complied	didn't	Total
Innovator	10 (9.52)	4 (4.48)	14
Early adopter	16 (17.68)	10 (8.32)	26
Late majority	6 (5.44)	2 (2.56)	8
Laggard	2 (1.36)	0(0.64)	2
Total	34	16	50

The calculated  $X^2$  value is 1.7153 which is less than the critical value (0.05 significance level and 3 degrees of freedom) of 7.815. We, therefore, fail to reject the null hypothesis.

This means 'there exists no associations between the rate of adoption of new procedures and practices in an organisation and its members' compliance to CPE'. The assumption here is that members rated their organisations objectively.

The calculated  $X^2$  value is 0.00 which is less than the critical value (0.05 significance level and 2 degrees of freedom) of 5.991. Therefore, there is no association at all

### 4.32 (ii) Presence of a well stocked library in an organisation

Twelve members(23.5%) who comply to CPE requirements said that their organisations have a well stocked library. Two members (3.9%) in this category said the libraries in their organisation are partly stocked, while 20 (39.2%) do not have a library in their organisations. A chi-square test of independence was used to test the following hypothesis.

Twenty four member (47.1%) who complied to CPE requirements said the lectures by outside authorities characterise their work place. Ten members (17.6%) who also

Ho: There is no association between the presence of a well-stocked library in an organisation and compliance to CPE requirements by its members.

Hi: There is an association between the existence of a well-stocked library in an organisation and the compliance to CPE requirements by its members.

**4.32 (ii) Expected frequencies -Presence of a well stocked library**

Status	Complied	Didn't comply	Total
Well stocked	12 (12)	6 (6)	18
Partly stocked	2 (2)	1 (1)	3
None	20 (20)	10 (10)	30
Total	34	17	51

The calculated  $X^2$  value is 0.00 which is less than the critical value (0.05 significance level and 2 degrees of freedom) of 5.991. Therefore, 'there is no association at all between the presence of a well stocked library and the tendency for qualified accountants within it to comply with CPE requirements'.

**4.32 (iii) Lectures by outside authorities**

Twenty four member (47.1%) who complied to CPE requirements said that lectures by outside authorities characterize their work place. Ten members (19.6%) who also

complied said that they do not have these kinds of lectures. A chi-square tests of independence was used to test the following hypotheses

Ho: There is no association between the presence or absence of lectures by outside authorities and compliance to CPE requirements

Hi: There exists an association between the presence or absence of lectures by outside authorities and compliance to CPE requirements

#### 4.32 (iii) Lectures by outside authorities - Expected frequencies

	Complied	Didn't comply	Total
Yes	24 (24)	12 (12)	36
No.	10 (10)	5 (5)	15
Total	34	17	51

The calculated value of 0.00 is less than the critical value (0.05 significance level and 1 degree of freedom) of 3.841. We therefore accept the null hypothesis that 'there is no association between the fact of whether or not an organization arranges for lecturers by outside authorities and compliance to CPE by its members of ICPAK'.

#### 4.32 (iv) Demonstration of new theoretical and methodological practices

Twenty members, (40%) of the members who comply to CPE requirements said that their organizations arrange for demonstrations of new theoretical and methodological practices. Another 14 (28%) who also comply said that this feature does not characterize their work place. One member who did not comply did not fill this section

A chi - square test of independence was used to test the following hypothesis

Ho: There is no association between the presence or absence of the feature of demonstration of new theoretical and methodological practices in an organisation and compliance by its accountants to CPE requirements.

Hi: There exists an association between the presence or absence of the feature of demonstration of new theoretical and methodological procedures and compliance to CPE.

### Expected frequencies

#### 4.32 (iv) Demonstration of new theoretical and methodological procedures

	Complied	Didn't comply	Total
Yes	20 (16.32)	4 (7.68)	24
No	14 (17.68)	12 (8.32)	26
Total	34	16	50

The calculated  $X^2$  is 4.9869 which is greater than the critical value (0.05 significance level and 1 degree of freedom) of 3.841. We therefore reject the null hypothesis and accept the alternative hypothesis that states that 'there exists an association between the presence or absence of the feature of demonstration of new theoretical and methodological procedures and compliance to CPE'. The firm, which takes the trouble to demonstrate new theoretical and methodological procedures, would present a dynamic and novel environment for its staff. This is likely to motivate them to engage in learning activities.



#### 4.32 (v) Release time and tuition payments for study

Twenty-six members (51%) who complied said that their organisation allows release time and tuition payments for study. Two members (3.92%) who also complied said that they have 'release time' but no tuition payments. Two members (3.92%) said that although the facility exists on paper, benefiting from it depends on the boss.

A chi square test of independence was carried out to establish the following hypothesis

Ho: There is no association between the presence or absence of the benefit of 'release time and tuition payments for study' and compliance by members to CPE requirements

Hi: There exists an association between the presence or absence of the benefit of release time and tuition payments for study in an organisation and compliance by its members to CPE requirements

#### 4.32 (v) Expected frequencies- release time and tuition payments

	Comply	Didn't comply	Total
Release time and tuition payment	26 (20)	4 (10)	30
Release time only	2 (2.67)	2 (0.047)	4
Depends on boss	2 (2.67)	2 (0.047)	4
Both release & tuition payments lacking	4 (8.867)	9 (4.33)	13
Total	34	17	51

The calculated  $X^2$  is 17.1025, which is higher than the critical value (0.05 significance and 3 degrees of freedom) of 7.815. This means that 'there exists a relationship between the presence of the benefit 'Release time and tuition payments for study' in an organization and the chances of that organization's accountants complying with CPE requirements. Such organizations have a favourable policy toward education that exposes members to opportunities to learn. As a result such members have the drive to take part in continuous learning

#### **4.32 (vi) Re embursment for conference or convention attendance**

28 members (54.9%) who complied to CPE requirements worked in organizations which allow for reimbursement for conference or convention attendance. Six members (11.8%) who also complied said that these facilities are not there.

A chi square test of independence was done to establish the following

Ho: There exists no association between the fact of an organization having the facility of reimbursement for conference or convention attendance and its members complying to CPE requirements.

Hi: There exists an association between the facility of reimbursement for conference or convention attendance in an organization and its members complying to CPE requirements.

H0: There is no association between the fact of an organization having or not having the post of director of education and compliance of its accountants to CPE

**4.32 (vi) Expected frequencies- reimbursement of conference/convention attendance**

	Complied	Didn't comply	Total
Yes	28 (16.9)	8 (12)	36
No	6 (7.1)	9 (5)	15
Total	34	17	51

The calculated  $X^2$  is 11.9937 that is more than the critical value (0.05 significance level and 1 degree of freedom) of 3.841. Therefore, we reject the null hypothesis. This means

'there exists an association between the presence or absence of the facility of reimbursement for conference or convention attendance in an organization and its members complying to CPE requirements'.

The main reason behind this revealed relationship is that members are motivated to attend CPE seminars because of the fact that expenses incurred will be refunded. Such an organization would appear to be encouraging members to be up to date in their knowledge of new procedures and practices.

**4.32 (vii) Presence of post of director of education**

Sixteen members (31.4%) who complied to CPE requirements worked in organizations which had a post of director of education or equivalent. Eighteen members (35.3%) who also complied said that their organizations don't have such a post.

A chi square test of independence was established to test the following hypothesis

HO: There is no association between the fact of an organisation having or not having the post of director of education and compliance of its accountants to CPE requirements

HI: There exists an association between the fact of an organisation having or not having the post of director of education and compliance of its accountants to CPE requirements.

**Expected frequencies**

**4.32 (viii) Presence of post director of education**

	<b>Complied</b>	<b>Didn't comply</b>	<b>Total</b>
Yes	16 (17.33)	10 (8.67)	26
No	18 (16.67)	17 (8.33)	25
Total	34	17	51

The calculated  $X^2$  is 0.6246 which is less than the critical value  $X^2$  of 3.841 ( at 0.05 significance level and 1 degree of freedom). Therefore, we fail to reject the null hypothesis which states that ‘ there is no association between the fact of presence or absence of the post of director of education and the chances of its accountants complying to CPE requirements’.

Employees who hold the position ‘manager in charge of training and development’ are expected to influence management to implement policies that favour employee training

and refresher course attendance. These results may show that such persons have not been effective enough in influencing policy in the desired direction.

#### 4.4 REASONS WHICH HINDER COMPLIANCE TO CPE

All the 17 respondents who didn't comply together with 16 who did comply responded to this section. Therefore a total of 33 responses were analysed.

##### 4.4 (i) Reasons which hinder compliance - Number who answered Yes

Reason	Number who answered yes	
	Frequency	Per cent age (%)
Not aware of CPE	0	nil
Not aware of rules and conditions of CPE compliance	0	nil
Timing is in most cases inconvenient	25	75.8%
I was outside the country	8	24.5%
Not able to get time off from my place of work	16	48.5%
Locations are not convenient	10	30.3%
Not aware of benefits	0	nil
The charges are too high	12	36.4%
The charges are not worthy the benefits	2	6.1%
Sickness	0	nil
Other personal commitments coinciding with timing of those seminars	14	42.4%
Retired from active work	0	nil
Mistakenly thought I would be exempted	1	3%
In most cases topics to be covered		
Were well known to me	6	18.2%

The most important hindrance is the timing that is in most cases inconvenient. Inability to get off time from place of work ranks high and is probably related to the above reason. A majority of members were disadvantaged when other personal commitments were also coinciding with the timing of the seminars. Another highly cited reason was that the charges are too high. Two members said that their employees did not sponsor them. Two said that there was inadequate material in their area of interest. One member complained that the more expensive CPE seminars of ICPAK appear to accrue more CPE hours than the cheaper areas. He felt that the CPE hours should be pegged on content not cost.

#### 4.5 CONSIDERATIONS IN CHOOSING TO ATTEND A PARTICULAR CPE SEMINAR

50 (98%) questionnaires were analysed because one respondent did not fill this section in a useful way. The key consideration as per the ranking is that the topic should be relevant to current work, be well presented so that it is exciting. Office deadlines regarding statutory requirements are another key consideration together with the number of CPE hours to accrue. The least important considerations are friends who are also going, climate of venue 'exclusiveness' and 'adventure/ tourism'. **Detailed table in appendix 4**

Reason	Mean score	Rank
Topics covered - relevancy to current work	3.6	1
Presenter of topic - knowledge	3.4	2
Topics covered - exciting	3.3	3
Office deadlines regarding statutory requirements	3.3	3
Number of CPE hours to accrue	3.2	5

Convenience of location distance	3.0	6
Potential pile up of office work	3.0	6
Whether company/ employer can pay	2.8	8
Establish strategic ties	2.5	9
Expected penalty from ICPAK	2.3	10
Exclusiveness	2.0	11
Adventure/ tourism	2.0	11
Convenience of location - climate	2.0	11
Friends who are also going	1.8	14
Trade - off with money making ventures	1.8	14

#### 4.6 BENEFITS OF ATTENDING CPE SEMINARS

This section was filled by the 34 members who comply to CPE requirements.

\_\_\_ Ranking of benefits of attending CPE seminars. See appendix 5 for detailed table

Benefits	Mean score	Rank
Helped you keep current with developments in the profession practice and techniques	3.5	1
Expanded your reception of issues	3.2	2
Improved your managerial skills	3.1	3
Cultivated in you new intellectual interests	3.1	3
Improved your networking with people who matter	3.0	5

Improved your people skills	2.9	6
Improved your feeling of fraternity with the profession	2.9	6
Improved your appreciation of your firms interaction with the environment	2.9	6
Helped your understand ethical practice better	2.9	6
Improved your problem solving skills	2.9	6
Satisfied your need for insight, penetration and competence	2.9	6
Improved your competence to behave and react appropriately to particulars situations including the ability to join in a conversation	2.9	6
Developed your emotional attitudes to individuals and groups in a desired manner	2.9	6
Improved your communication skills	2.9	6
Expanded your appreciation of the customer	2.8	14
Prompted you to attend other course outside your training	2.8	14
Improved your public address skills	2.7	17
Improved your appreciation of IT, skills	2.7	17
Helped secure professional advancement	2.5	19
Helped you overcome fears and uncertainty	2.4	20



one that they didn't disagree with is that there should be different minimum CPE hour

The most important benefits cited is that one is able to keep current with developments in the profession practice and techniques. Other important benefits from the weights are expanded capacity to perceive issues and improvement of managerial skills. Many members don't think the CPE seminars have helped them to overcome fears and uncertainty, advance professionally, and appreciate IT skills better, nor even in improving their public address skills. This is in harmony with the rationale of CPE, which is to enhance and maintain competence in the changing environment of the accountant. It also agrees with the fact that from the findings of this study, the first ranked consideration in choosing whether or not to attend revolves around the content of the seminar and its presentation.

#### 4.7 ATTITUDES TOWARD CPE IN KENYA- See appendix 6 for detailed table

Attitudes toward CPE in Kenya in general were sought from those who comply with the CPE requirements. Those who didn't comply would not answer question 2,4, therefore their answers were not analysed. Thirty-four responses were analysed all from those who comply. The rankings show the rate of disagreement with the stated attitudes. The two statements they disagreed with most ( by ranking them 10th) are that politics dominates ICPAK CPE seminars and that courses organized in-house by employer are more relevant than those of ICPAK. There was also general disagreement (8th ranking) that the economic situation in Kenya is too tough to allow time for attending such seminars. The statements they didn't seem to disagree with are the fact that ICPAK being based in Nairobi while membership is spread out country wide affects compliance rates. The other

one that they didn't disagree with is that there should be different minimum CPE hour requirements for practising and non practising members.

### Ranking of attitudes by those who comply

Attitudes	Mean score	Rank
Politics tends to take a significant part of ICPAK -CPE seminar to the discomfort of some members	3.0	10
The courses organised by employer are more relevant than those of ICPAK	3.0	10
The economic situation in Kenya is so tough that attending seminar is an unaffordable luxury, people have to work throughout to earn a living	2.9	8
The ICPAK organised seminars should be shifted to the second part of the year	2.9	8
The fact that ICPAK is autonomous from RAB and KASNEB affects compliance rates	2.8	6
There's no big threat to my potential income whether or not I comply to CPE requirements	2.6	5
The relevancy of some courses offered is at times questionable	2.5	4
The schedule of accountants work is usually made of strick deadlines sparing time for CPE seminars too difficult	2.5	4
ICPAK should have differentiated between practicing and non practicing members in making minimum requirements for CPE	2.4	3

hours		
The structure of the institute being Nairobi based while its membership is spread out country wide affects compliance rates	2.2	1

The findings of the study in relation to the major questions raised in the statement of the problem and the objectives are discussed and summarised here.

The findings were that a member's age and level of education do not affect his chances of complying to CPB requirements. On the other hand, the type of employer as between industry, government, audit firm and others does affect the chances of its accountants complying to CPB requirements. The chances of members at higher levels of management attending CPE seminars do differ from those at lower levels of management.

The fact of whether or not a member had joined a private club or was a regular user of library were found not to influence his chances of attending CPE seminars.

Regarding when members work, the rate at which they adopt new practices and procedures, presence of a well stocked library, lectures by outside authorities and the presence of the post of director of education or equivalent were found not to influence the chances of its accountants complying to CPB requirements.

Organisations which arrange for demonstration of new theoretical and methodological approaches, stand a higher chance of their accountants complying to CPB requirements.

## **CHAPTER 5**

### **5.0 DISCUSSION AND CONCLUSIONS**

#### **5.1 Findings**

The findings of the study in relation to the major questions raised in the statement of the problem and the objectives are discussed and summarised here.

The findings were that a member's age and level of education do not affect his chances of complying to CPE requirements. On the other hand, the type of employer as between industry, government, audit firm and others does affect the chances of its accountants complying to CPE requirements. The chances of members at higher levels of management attending CPE seminars do differ from those at lower levels of management.

The fact of whether or not a member had joined a private club or was a regular user of library were found not to influence his chances of attending CPE seminars.

Regarding when members work, the rate at which they adopt new practices and procedures, presence of a well stocked library, lectures by outside authorities and the presence of the post of director of education or equivalent were found not to influence the chances of its accountants complying to CPE requirements.

Organizations which arrange for demonstration of new theoretical and methodological approaches, stood a higher chance of their accountants complying to CPE requirements.

The same case applied for those, which offer the facilities of release time and tuition payments for study and reimbursement for conference/ convention attendance.

The key considerations in choosing whether or not to attend CPE seminars were found to be tied to time. Many members said they found difficulties getting time off from their work place. These findings tie with the other findings which shows that there is a relationship between organizations which have the facility of release time and tuition payments for study and the chances of its accountants complying to CPE requirements.

The other highly rated consideration was that topics to be covered had to be relevant, exiting and well presented.

The benefits realised by those who have been attending CPE seminars were found to involve, keeping members current with the developments in the profession and expanding their perception of issues.

The attitude of those who have been attending the seminars as required was that politics does not dominate ICPAK seminars. They also didn't believe courses organized in house by employer are more relevant than those organized by ICPAK. Implied in this is the view that the CPE seminars are helpful.

## **5.2 Limitations of the study**

- (i) Due to time and financial constraints the analysis is limited to 51 responses. If more time was available together with more funds, more responses would have been obtained with the results being more robust
- (ii) The questionnaire bias. Since the researcher relied on primary data from 'mailed' or 'drop and pick' questionnaires, it is possible that some respondents misunderstood some questions and hence gave unintended answers.
- (iii) Scales were used to rank views, considerations and benefits for the data analysis. The weights assigned to these scales have no sound theoretical background. Secondly, different respondents may view rankings differently.
- (iv) No similar research had been done anywhere to the best of the researchers knowledge. Therefore, it was not possible to benefit from an earlier research on CPE compliance.

## **5.3 Suggestions for further study**

A further research can be done to compare the competence of members who comply to CPE requirements with those who don't.

A further study can be done to compare the rate of involvement of Kenyan accountants in continuing education with other professionals say Engineers or Doctors.

Another research can be done on what timing can be most ideal to members in order to optimize compliance.

26 JULY 2009

Dear Sir/Madam

RE: REQUEST FOR RESEARCH DATA-CPE

**APPENDICES**

I am a post-graduate student at the University of Lagos, Lagos State, Nigeria, pursuing a Masters degree of Business Administration, specialising in Financial Accounting. In partial fulfillment of the stated degree, I am conducting a study entitled "A Survey of factors influencing compliance with continuing professional education by active member of IFAC". Continuing professional Education has been defined by IFAC as on-going post-qualification education aimed at refreshing, updating and developing the knowledge and skills of professionals.

Your name appeared in a scientifically obtained random sample. Kindly assist in completing this questionnaire, which forms an integral part of the research project. Please post it back using the self-addressed, stamped envelope the soonest possible. If the questionnaire is dropped, then it will be picked at your earliest convenience.

The information obtained will be used for academic purposes and will be treated in strict confidence. Any additional information or comment not captured by the questionnaire would be welcome. The findings of the study shall upon request, be availed to you.

Your Faithfully

NYATUGA A. AGANYOH  
MBA CANDIDATE

SIMYUN T.T  
LECTURER & DEPT. OF ACCOUNTING  
SUPERVISOR.

253

415

1112

1395

26 JULY 2000

1496

Dear Sir/Madam

821

**RE: REQUEST FOR RESEARCH DATA-CPE**

I am a post -graduate student at the University of Nairobi pursuing a Masters degree of Business Administration specialising in accounting. In partial fulfilment of the stated degree, I am conducting a study entitled "A Survey of factors influencing compliance with continuing professional education by active member of ICPAK". Continuing professional Education has been defined by IFAC as on - going post - qualification education aimed at refreshing, updating and developing the knowledge and skills of professionals.

Your name appeared in a scientifically obtained random sample. Kindly assist in completing this questionnaire, which forms an integral part of the research project. Please post it back using the self addressed, stamped envelope the soonest possible . If the questionnaire is dropped, then it will be picked at your earliest convenience.

The information obtained will be used for academic purposes and will be treated in strict confidence. Any additional information or comment not captured by the questionnaire would be welcome. The findings of the study shall upon request, be availed to you.

Your Faithfully

804

936

1722

**NYATUGA A. AGANYOH**  
MBA CANDIDATE

**SIMIYU N.T T**  
LECTURER DEPT. OF ACCOUNTING  
SUPERVISOR.



## COMPUTER GENERATED RANDOM NUMBERS

253

415

1112

1395

1026

1494

478

831

1077

159

103

385

537

922

608

321

134

1429

1692

3

234

804

936

1735

941

1327

346

73

241

224

591

1085

304

704

481

1399

1460

529

862

1230

939

1250

729

497

380

1653

509

1468

722

1041

282

1627

1640

1503

311

1254

1531

1399

251

551

59

261

1011

1220

742

1006

1520

59

76

141

928

1248

730

867

613

62

295

1568

1338

358

1128

1486

1297

1407

232

1570

1677

685

1203

319

965

662

215

1085

372

1492

296

932

1630

864

625

237

## APPENDIX 2

### QUESTIONNAIRE

#### A RESPONDENT CHARACTERISTICS

1. Please tick your gender below  
**Male**                        **Female**
2. Please indicate your nationality as below:  
Kenyan                Other specify .....
3. Please indicate your age bracket below by ticking  
[18 - 25]            [26 - 33]            [34 - 41]            [42 - 49]            [50 - 59]  
[60 and above]
4. Please indicate your marital status  
 single     married     widowed     divorced
5. Kindly indicate your level of education  
Masters degree and above      
Bachelors degree              
Non university graduate
6. Please indicate the relevant year as below  
Qualified and became eligible for membership.....(year)  
Become a member of ICPAK or equivalent.....(year)

UNIVERSITY OF NAIROBI  
LOWER KABETE LIBRARY

11. Please indicate the level of management to which you fall

7. Tick the appropriate description of your membership (Tick more than one if applicable)

Ordinary member [ ]

Practicing member [ ]

12. Committee member [ ]

Fellow [ ]

8. Please tick in the box next to the right description of your workplace.

Audit firm or related consultancy services [ ]

Industry (could be either manufacturing or service) [ ]

B. UN GOVERNMENT MEMBER WORKING CIRCUMSTANCES  
Government [ ]

1. Parastatal [ ]

NGO [ ]

9. If you ticked audit firm, does your organization fall under the umbrella of small practitioners? If you didn't, please go to question 10

Yes [ ] No [ ]

10. Please show the position that you occupy in your company?

Owner [ ]

Co-owner [ ]

2. Employee [ ]

Other [ ] Please specify.....

Government/parastatals [ ]

NGOs [ ]

11. Please indicate the level of management to which you fall

Top management [ ]

Upper middle management [ ]

Lower middle management [ ]

Supervisory [ ]

12. Are you a member of a club that restricts membership?

Yes [ ] No [ ]

13. Are you a regular user of a library?

Yes [ ] No [ ]

## B UNDERSTANDING MEMBER WORKING CIRCUMSTANCES

1. Please indicate the nearest major town to your usual place of work

Nairobi [ ]

Nakuru [ ]

Mombasa [ ]

Nyeri [ ]

Garissa [ ]

Kisumu [ ]

Other [ ] Specify.....

2. Please tick the boxes to indicate the general category of your clients.

Multinationals [ ]

Government/parastatals [ ]

NGOs [ ]

- (v) Small businesses [ ]
- Individuals [ ]
- Others specify .....
3. Describe your service provision
- Manual .....%
- Automated..... %
4. Please indicate whether your usual work involves teamwork and consultation with professionals of other disciplines. Yes [ ] No [ ]
5. Please tick the category which best describes your work place in terms of rate of adoption of new procedures and practices.
- Innovator [ ]
- Early adopter [ ]
- Late majority [ ]
- Laggard [ ]
6. Please indicate by ticking, whether these features characterise your workplace
- (i) A well stocked library Yes [ ] No [ ]
- (ii) Lectures by outside authorities Yes [ ] No [ ]
- (iii) Demonstrations of new theoretical and Methodological approaches Yes [ ] No [ ]
- (iv) Release time and tuition payments for study Yes [ ] No [ ]



(v) Reimbursement for conference

or convention attendance

Yes [ ] No [ ]

(vi) Presence of post of director of education

Or registrar/personnel manager in charge

of training or recruitment or equivalent

Yes [ ] No [ ]

### C. COMPLIANCE TO CPE

1. Please show whether you complied to CPE requirements of ICPAK by ticking as appropriate.

	Yes	No
1995	[ ]	[ ]
1996	[ ]	[ ]
1997	[ ]	[ ]
1998	[ ]	[ ]
1999	[ ]	[ ]

2. If you answered No to question number 1 above, kindly show the reasons which hindered your compliance by putting a tick (X) in the box next to the right response. If for every year you answered YES, go to question number 3.

	Yes	No
Statement	[ ]	[ ]
Not aware of CPE	[ ]	[ ]
Not aware of rules and conditions of CPE compliance	[ ]	[ ]



3. How important are the following considerations in choosing to attend a particular CPE seminar? Kindly put a tick( ) next to each consideration.

KEY

VI - Very Important      I Important      NV- Not very Important

NA- Not at all important

Statements	VI	I	NV	NA
1.Topics covered – relevancy to current work	[ ]	[ ]	[ ]	[ ]
2.Topics covered – exciting	[ ]	[ ]	[ ]	[ ]
3. Presenter of topics knowledgeable	[ ]	[ ]	[ ]	[ ]
4.Convenience of location – distance	[ ]	[ ]	[ ]	[ ]
5.Convenience of location – climate	[ ]	[ ]	[ ]	[ ]
6..Number of CPE hours to accrue	[ ]	[ ]	[ ]	[ ]
7.Tourism, adventure	[ ]	[ ]	[ ]	[ ]
8. Friends who are also going	[ ]	[ ]	[ ]	[ ]
9 Establish strategic ties	[ ]	[ ]	[ ]	[ ]
10 Exclusiveness	[ ]	[ ]	[ ]	[ ]
11. Trade-off with money making ventures	[ ]	[ ]	[ ]	[ ]
12. Expected penalty from ICPAK	[ ]	[ ]	[ ]	[ ]
13. Whether company/employer can pay	[ ]	[ ]	[ ]	[ ]
14. Potential pile up of office work	[ ]	[ ]	[ ]	[ ]

15. Office deadlines regarding statutory

requirements

[ ] [ ] [ ] [ ]

4. Benefits of CPE (For those who have attended CPE seminars).

Kindly put a tick( ) next to each statement to show to what extent you agree with the various benefits of CPE compliance. If you haven't attended, then go to question number 5

KEY

SD- strongly Disagree

D- Disagree

A- Agree

SA- Strongly agree

SD D A SA

1. Improved your communication skills [ ] [ ] [ ] [ ]

2. Improved your public address skills [ ] [ ] [ ] [ ]

3. Improved your people skills [ ] [ ] [ ] [ ]

4. Improved your appreciation of It skills [ ] [ ] [ ] [ ]

5. Improved your feeling of fraternity with people who matter [ ] [ ] [ ] [ ]

6. Improved your networking with people who matter [ ] [ ] [ ] [ ]

7. Expanded your appreciation of the customer [ ] [ ] [ ] [ ]

8. Improved your appreciation of your firms interaction with the environment [ ] [ ] [ ] [ ]

9. Improve your managerial skills [ ] [ ] [ ] [ ]

11. Helped you to keep current with developments in the profession, practice and techniques
12. Cultivated in you new intellectual interests
13. Helped you understand ethical practice better
14. Improved your problem solving skills
15. Satisfied your need for insight, penetration and competence
16. Helped you overcome fears and uncertainty
17. Helped secure your professional advancement
18. Improved your competence to behave and react appropriately to particular situations including the ability to join in a conversation
19. Developed your emotional attitudes to individuals and groups in a desired manner
20. Expanded your perception of issues
21. Prompted you to attend other courses outside your training

5. Please tick ( ) against each statement below to show to what extent you agree with it regarding CPE in Kenya.

KEY - SA – Strongly Agree A - Agree D - Disagree  
SD - Strongly Disagree

- |                                                                                                                                                    | SA  | A   | D   | SD  |
|----------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|
| 1. The schedule of the accountants work is usually made of strict deadlines. Sparing time for the CPE seminars is difficult                        | [ ] | [ ] | [ ] | [ ] |
| 2. Politics tends to take a significant part of ICPAK CPE seminars to the discomfort of some members                                               | [ ] | [ ] | [ ] | [ ] |
| 3. The economic situation in Kenya is so tough that attending seminars is an unaffordable luxury. People have to work throughout to earn a living. | [ ] | [ ] | [ ] | [ ] |
| 4. The relevancy of some courses offered is at times questionable.                                                                                 | [ ] | [ ] | [ ] | [ ] |
| 5. ICPAK should have differentiated between practicing and non-practicing members in making minimum requirements for CPE hours.                    | [ ] | [ ] | [ ] | [ ] |
| 6. The ICPACK organised seminars should be shifted to the second half of the year                                                                  | [ ] | [ ] | [ ] | [ ] |

7. The courses organized in-house by employer are more relevant than those of ICPAK
8. There is no big threat to my potential income whether or not I comply with CPE requirements.
9. The structure of the institute being Nairobi based while membership is spread out countrywide affects compliance to CPE
10. The fact that ICPAK is autonomous from RAB and KASNEB affects compliance rates

Table Chi square results: level of education and compliance

Observed (O)	Expected (E)	(O - E)	(O - E) <sup>2</sup> /E
10	9.38	0.620	0.0421
2	14.62	-12.420	0.4950
17	19.00	-2.000	0.0000
4	4.87	-0.870	0.0961
10	7.38	2.620	0.9720
3	5.38	-2.380	0.5000
			2.0022

APPENDIX 3

Table chi square results: Age and compliance

Observed (o)	Expected (E)	(O - E) <sup>2</sup>	(O-E) <sup>2</sup> / E
8	(8)		0.000
18	(17.3)	0.49	0.0283
6	(8)	4.00	0.5000
2	(2)	0.00	0.0000
4	(4)	0.00	0.0000
6	(8.7)	7.29	0.8379
6	(4)	4.00	0.5000
6	(1)	0.00	0.000
1			1.8662
E (O-E) <sup>2</sup> / E			

$\chi^2 = 1.8662$

Table Chi square results: level of education and compliance

Observed (O)	Expected (E)	(O - E) <sup>2</sup>	(O - E) <sup>2</sup> / E
10	9.33	0.4489	0.0481
12	14.67	7.1289	0.4860
12	10.00	4.000	0.4000
4	4.67	0.4489	0.0961
10	7.33	7.1289	0.9726
3	5.00	4.0000	0.8000
			2.8028

$\chi^2 = 2.8028$



Chi - square results-Work place and compliance to CPE

Observed (O)	Expected (E)	(O - E) <sup>2</sup>	(O - E) <sup>2</sup> / E
10	8.00	4	0.5000
20	18.67	1.77	0.0947
0	1.33	1.77	1.33000
4	4	0.000	0.0000
0	1.33	1.77	1.3300
0	0.67	0.45	0.6716
2	4.00	4.00	1.0000
6	9.33	11.09	1.1885
2	0.67	1.77	2.6401
2	2.00	0.00	0.0000
2	0.67	1.77	2.6401
1	0.33	0.45	1.3603
E (O-E) <sup>2</sup> / E			12.7553

Club members and compliance to CPE requirements

Chi- square results- Position in company and compliance to CPE requirements

Observed (O)	Expected (E)	(O - E) <sup>2</sup>	(O - E) <sup>2</sup> / E
8	7.18	0.67	0.0936
24	24.82	0.67	0.0271
3	3.82	0.67	0.1760
14	13.18	0.67	0.0510
E (O - E) <sup>2</sup> / E			0.3477

**Chi square results-**

**Level of management and compliance to CPE requirements**

Observed (O)	Expected (E)	$(O - E)^2$	$(O - E)^2 / E$
20	13.71	39.56	2.8858
10	14.37	19.10	1.3289
0	2.61	6.81	2.6092
2	1.31	0.48	0.3634
1	7.29	39.56	5.4272
10	7.63	5.62	0.7362
4	1.39	6.81	4.9008
0	0.69	0.48	0.6957
			18.9472

**Chi square results-**

**Club members and compliance to CPE requirements**

Observed (O)	Expected (E)	$(O - E)^2$	$(O - E)^2 / E$
16	13.6	5.76	0.1152
18	20.4	5.76	0.2824
4	6.4	5.76	0.9000
12	9.6	5.76	0.6000
$\Sigma (O - E)^2 / E$			1.8976

### Chi square results

#### Regular library usage and compliance to CPE requirements

Observed (O)	Expected (E)	$(O - E)^2$	$(O - E)^2 / E$
12	14.37	5.62	0.3909
20	17.63	5.62	0.3186
10	7.63	5.62	0.7362
7	9.37	5.62	0.5995
$E(O - E)^2 / E$			2.0452

### Chi square results

#### Rate of adoption of new procedures and practices

Observed (O)	Expected (E)	$(O - E)^2$	$(O - E)^2 / E$
10	9.52	0.23	0.0242
16	17.68	3.17	0.1792
6	5.44	0.31	0.0576
2	1.36	0.41	0.3012
4	4.48	0.23	0.0514
10	8.32	2.82	0.3392
2	2.56	0.31	0.1225
0	0.64	0.41	0.6400
$E(O - E)^2 / E$			1.7153

### Chi square results

#### Presence of a well stocked library

Observed (O)	Expected (E)	$(O - E)^2$	$(O - E)^2 / E$
12	12	0	0
2	2	0	0
20	20	0	0
6	6	0	0
1	1	0	0
10	10	0	0
			0

### Chi square results

#### Demonstrations of new theoretical and methodological procedures

Observed (O)	Expected (E)	$(O - E)^2$	$(O - E)^2 / E$
20	16.32	13.54	0.8298
14	17.68	13.54	0.7660
4	7.68	13.54	1.7633
12	8.32	13.54	1.6277
$E(O - E)^2 / E$			4.9869

**Chi square results**

**Release time and tuition payments for study**

Observed (O)	Expected (E)	$(O - E)^2$	$(O - E)^2 / E$
26	20	36	1.8
2	2.67	0.45	0.1681
2	2.67	0.45	0.1681
4	8.67	21.81	2.5154
4	10.0	36.00	3.6000
2	0.047	3.81	1.9071
2	0.047	3.81	1.9071
9	4.330	21.81	5.0367
$E(O - E)^2 / E$			17.1025

**Chi square results**

**Reimbursement for conference or convention attendance**

Observed (O)	Expected (E)	$(O - E)^2$	$(O - E)^2 / E$
28	16.9	123.20	7.2900
6	7.1	1.21	0.1704
8	12.0	16.00	1.3333
9	5.0	16	3.2000
$E(O - E)^2 / E$			11.9937

## Chi square results

### Presence of post of director of education

KEY

VI- Very Important

I- Important

NV- Not very Important

Observed (O)	Expected (E)	$(O - E)^2$	$(O - E)^2 / E$
16	17.33	1.77	0.1021
18	16.67	1.77	0.1061
10	8.67	1.77	0.2040
7	8.33	1.77	0.2124
$E (O - E)^2 / E$			0.6246

	MS	RANK
1. Topics covered - relevancy to	2.0	10
2. Quality of instruction	2.0	10
3. Quality of facilities	2.0	10
4. Convenience of location - distance	2.0	10
5. Convenience of location - climate	2.0	10
6. Number of CPE hours to attend	2.0	10
7. Tourist, adventure	2.0	10
8. Friends who are also going	1.8	13
9. Establish strategic ties	2.5	8
10. Exclusiveness	2.0	10
11. Trade-off with money making ventures	1.5	13
12. Expected penalty from ICPAK	2.3	9
13. Whether company/employer can pay	2.0	10
14. Potential pile up of office work	3.0	5
15. Office deadlines regarding statutory requirements	3.3	3

## APPENDIX 4

### Ranking of benefits in choosing whether not to attend CPE seminar

#### KEY

VI - Very Important

I Important

NV- Not very Important

NA- Not at all important

#### Statements

1. Topics covered – relevancy to Current work
2. Topics covered – exciting
3. Presenter of topics knowledgeable
4. Convenience of location – distance
5. Convenience of location – climate
6. Number of CPE hours to accrue
7. Tourism, adventure
8. Friends who are also going
9. Establish strategic ties
10. Exclusiveness
11. Trade-off with money making ventures
12. Expected penalty from ICPAK
13. Whether company/employer can pay
14. Potential pile up of office work
15. Office deadlines regarding statutory requirements

	VI	I	NVI	NA	MS	RANK
1. Topics covered – relevancy to Current work	34	14	-	2	3.6	1
2. Topics covered – exciting		22	24	2	2	3.3
3. Presenter of topics knowledgeable	24	22	4	-	3.4	2
4. Convenience of location – distance	16	20	12	2	3.0	5
5. Convenience of location – climate	-	12	26	12	2.0	10
6. Number of CPE hours to accrue	18	24	8	-	3.2	4
7. Tourism, adventure	2	6	30	12	2.0	10
8. Friends who are also going		8	22	20	1.8	13
9. Establish strategic ties	4	24	16	6	2.5	8
10. Exclusiveness		12	28	10	2.0	
11. Trade-off with money making ventures	4	2	20	24	1.8	1.3
12. Expected penalty from ICPAK		22	22	6	2.3	
13. Whether company/employer can pay	16	14	12	8	2.8	7
14. Potential pile up of office work	16	20	10	4	3.0	5
15. Office deadlines regarding statutory requirements	22	20	8	-	3.3	3

## APPENDIX 5

### Benefits of CPE compliance (for those who have attended CPE seminars)

KEY  
SD- Strongly Disagree      D- Disagree      A- Agree      SA- Strongly agree

	SD	D	A	SA	MS	RANK
1. Improved your communication skills		6	28	-	2.8	14
2. Improved your public address skills		14	16	4	2.7	17
3. Improve your people skills		8	20	6	2.9	6
4. Improved your appreciation of It skills		14	16	4	2.7	17
5. Improved your feeling of fraternity with the profession		8	20	6	2.9	6
6. Improved your networking with people who matter		6	22	6	3.0	5
7. Expanded your appreciation of the customer		18	20	4	2.8	14
8. Improved your appreciation of your firms interaction with the environment		6	26	2	2.9	6
9. Improve your managerial skills		2	26	6	3.1	3
10. Helped you to keep current with developments in the profession, practice and techniques			16	18	3.5	1
11. Cultivated in you new intellectual interests		4	22	8	3.1	3
12. Helped you understand ethical practice better		8	22	4	2.9	6
13. Improved your problem solving skills		8	22	4	2.9	6
14. Satisfied your need for insight, penetration and competence		8	20	6	2.9	6
15. Helped you overcome fears and uncertainty	2	16	16		2.4	20



16. Helped secure your professional advancement
17. Improved your competence to behave and react appropriately to particular situations including the ability to join in a conversation
18. Developed your emotional attitudes to individuals and groups in a desired manner
19. Expanded your perception of issues
20. Prompted you to attend other courses outside your training

2	14	16	2	2.5	19
6	6	26	2	2.9	6
	6	26	2	2.9	6
	26	8	3.2	2	
	8	18	6	2.8	14

## APPENDIX 6

### Attitudes Toward CPE

KEY - SA – Strongly Agree A - Agree D - Disagree

SD - Strongly Disagree

1. The schedule of the accountants work is usually made of strict deadlines. Sparing time for the CPE seminars is difficult
2. Politics tends to take a significant part of ICPAK CPE seminars to the discomfort of some members
3. The economic situation in Kenya is so tough that attending seminars is an unaffordable luxury. People have to work throughout to earn a living.
4. The relevancy of some courses offered is at times questionable.
5. ICPAK should have differentiated between practicing and non-practicing members in making minimum requirements for CPE hours.
6. The Kasneb organised seminars should be shifted to the second half of the year
7. The courses organized in-house by employer are more relevant than those of ICPAK
8. There is no big threat to my potential income whether or not I comply with CPE requirements.

	SA	A	D	SD	MS	RANK
1. The schedule of the accountants work is usually made of strict deadlines. Sparing time for the CPE seminars is difficult	4	12	16	2	2.5	4
2. Politics tends to take a significant part of ICPAK CPE seminars to the discomfort of some members	2	4	20	8	3.0	10
3. The economic situation in Kenya is so tough that attending seminars is an unaffordable luxury. People have to work throughout to earn a living.	4	8	10	12	2.9	8
4. The relevancy of some courses offered is at times questionable.	4	16	8	6	2.5	4
5. ICPAK should have differentiated between practicing and non-practicing members in making minimum requirements for CPE hours.	12	6	8	8	2.4	2
6. The Kasneb organised seminars should be shifted to the second half of the year		6	24	4	2.9	8
7. The courses organized in-house by employer are more relevant than those of ICPAK		8	18	8	3.0	10
8. There is no big threat to my potential income whether or not I comply with CPE requirements.		20	8	6	2.6	5

9. The structure of the institute being Nairobi based while membership is spread out countrywide affects compliance to CPE
10. The fact that ICPAK is autonomous from RAB and KASNEB affects compliance rates

8	14	8	4	2.2	1
2	10	14	8	2.8	6

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