



ACCOUNTING STUDENTS' AND INSTRUCTORS'  
PERCEPTIONS ON EFFECTIVE TEACHING  
METHODS AND INSTRUCTOR  
CHARACTERISTICS:  
A SOMALIAN STUDY

BY

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for the degree of Master of Science (Accounting)

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## **ABSTRACT**

Based on the importance of teaching methods and lecturers characteristics in academic institutions, the main objective of this study is to examine accounting students' and their instructors' perceptions of effective teaching methods and instructors characteristics and to investigate if there is difference in perceptions between them. The study also explores if there is a difference in perceptions based on gender. The sample of this exploratory study comprises the final year accounting students and their lecturers in two Somalian universities. Total respondents of this study are 245 students and 62 lecturers. Descriptive and two-sample t-test analyses were conducted on this study to achieve the objectives of the survey. The results indicate that students and their lecturers perceive in-class activities as more important than outside assignments. The findings similarly indicate that students perceive in-class approach to teaching as being most effective. The instructor characteristics that is most valued by students is the capability of the lecturers to encourage students to develop them in critical thinking ability. The findings also suggest that a few differences in perceptions exist between students and lecturers and based on genders. The study has several implications. First, it contributes to the literature on accounting students' and lecturers' perceptions of effective teaching methods and instructors characteristics. Second, the study provides insights into ways to make the teaching of accounting more effective. Finally, it is hoped that the study will be able to assist in the formulation of guidelines for the effective teaching of accounting, particularly in Somalia.

## خلاصة البحث

استنادا إلى أهمية أساليب التدريس و خصائص المحاضرين في المؤسسات الأكاديمية ، فإن الهدف الرئيسي لهذه الدراسة هو فحص تصورات طلاب المحاسبة وأساتذتهم لأساليب التدريس الفعال وخصائص المعلمين والتحقيق في ما إذا كان هناك اختلاف في المفاهيم بينهما .تستكشف هذه الدراسة أيضا إذا كان هناك اختلاف في المفاهيم على أساس الجنس . إن عينة هذه الدراسة الاستكشافية تضم السنة النهائية للطلاب المحاسبة والمحاضرين في جامعتين الصومالية .مجموع المستجيبين لهذه الدراسة 245 طالبا و 62محاضرا. لقد تم إجراء نوعين من الإختبارات الإحصائية لتحقيق أهداف الدراسة و هما الإختبار الوصفي و الإختبار الثنائي العينة "ت" . وتشير النتائج إلى أن الطلاب والمحاضرين يرون ان الأنشطة المقامة في القسم أكثر أهمية من تلك التي هي في الخارج. وتشير النتائج كذلك إلى أن الطلاب يرون ان نهج التدريس في القسم يعتبر الأكثر فعالية . اما فيما يتعلق بخصائص الأستاذ التي تعتبر الأكثر قيمة من قبل الطلاب هي قدرة المحاضرين على تشجيع الطلاب على تطويرقدرة التفكير النقدي .وتشير النتائج أيضا إلى أن بعض الاختلافات في المفاهيم القائمة بين الطلاب والمحاضرين قائمة على أساس الجنس .إن لهذه الدراسة آثار عديدة . الأولى، فإنها تساهم في الأبحاث المتعلقة بدراسة التصورات لأساليب التدريس الفعالة وخصائص المعلمين لطلاب المحاسبة 'والمحاضرين. الثانية ، تقدم الدراسة نظرة ثاقبة حول الطرق الأكثر فعالية لتدريس المحاسبة .أخيرا، من المؤمل أن الدراسة سوف تكون قادرة على المساعدة في وضع مبادئ توجيهية فعالة لتدريس المحاسبة، ولا سيما في الصومال.

## APPROVAL PAGE

I certify that I have supervised and read this study and that in my opinion, it conforms to acceptable standards of scholarly presentation and is fully adequate, in scope and quality, as a dissertation for the degree of Master of Science (Accounting).

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Management Sciences

## DECLARATION

I hereby declare that this dissertation is the result of my own investigations, except where otherwise stated. I also declare that it has not been previously or concurrently submitted as a whole for any other degrees at IIUM or other institutions.

Abbas Ismail Addow

Signature .....

Date .....

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# TABLE OF CONTENTS

<b>CHAPTER ONE: INTRODUCTION .....</b>	<b>1</b>
1.0 Introduction .....	1
1.1 Background of the Study.....	1
1.2 Problem statement.....	4
1.3 Objectives of the study.....	6
1.4 Research Questions.....	6
1.5 Motivation of the Study .....	7
1.6 Significance of the study.....	8
<b>CHAPTER TWO: HISTORY AND EDUCATION SYSTEM IN SOMALIA.....</b>	<b>12</b>
2.0 Introduction .....	12
2.1 Geographical Location of Somalia .....	12
2.2 Economic Situation of Somalia .....	13
2.3 Education System in Somalia .....	15
2.3.1 Colonial Education System in Somalia.....	16
2.3.2 Education System During Military Years.....	17
2.3.3 Education System in Post State Collapse.....	19
2.3.4 Current Educational Network System in Somalia. ....	21
2.3.5 The Role of Educational Umbrella Organizations in Somalia .....	22
2.3.6 Higher Education Institutions in Somalia .....	24
2.3.6.1 Mogadishu University.....	25
2.3.6.2 SIMAD 2.3.6.2 SIMAD .....	26
2.3.7 The Accounting Professional in Somalia.....	26
2.4 Summary of the Chapter .....	27
<b>CHAPTER THREE: LITERATURE REVIEW .....</b>	<b>28</b>
3.0 Introduction .....	28
3.1 Over view of accounting Education Articles.....	28
3.2 Evaluation of effective teaching Method & Lecturer characteristics .....	32
3.2.1 Evaluation of Effective teaching methods .....	32
3.2.2 Evaluation of Effective Lecturer Characteristics.....	37
3.3 Empirical Studies Conducted on Developed Countries .....	40
3.4 Empirical Studies Conducted on Developing Countries .....	47
3.5 Summary of the Chapter.....	52
<b>CHAPTER FOUR: THEORETICAL FRAMEWORK AND RESEARCH METHOD .....</b>	<b>55</b>
4.0 Introduction .....	55
4.1 Theoretical Framework for the Study .....	56
4.2. Hypothesis of Study .....	58
4.3 General Considerations of Questionnaire Design.....	59
4.4 Pilots-Test.....	63
4.5 The Respondents and Procedures of the Study.....	64
4.5.1 population of the study.....	64



4.5.2 Data Collection Procedures .....	66
4.6 pre-analysis Tests .....	67
4.6.1 Reliability Test .....	68
4.7 Data analysis Procedure .....	69
4.8.1 Descriptive analysis .....	69
4.8.2 Independent One-Sample T-test .....	69
4.9 Summary of the Chapter .....	69
<b>CHAPTER FIVE: RESEARCH DATA ANALYSIS AND DISCUSIONS .....</b>	<b>71</b>
5.0 Introduction .....	71
5.1 Descriptive analysis .....	71
5.2.1 Response rate of usable data.....	72
5.2 Descriptive analysis on effective teaching methods on students' sample...	76
5.3 Descriptive analysis on instructors' characteristics on students' sample ...	82
5.4 Descriptive analysis on effective teaching methods on lecturers' sample ..	88
5.5 Descriptive analysis on instructors' characteristics on lecturers' sample...	93
5.6 One-sample t-test on effective teaching methods, students and lecturers...	98
5.7 One-sample t-test on instructors' characteristics, students and lecturers..	104
5.8 One-sample t-test on effective teaching methods, Male and Female .....	112
5.9 One-sample t-test on instructors' characteristics, Male and Female .....	117
5.10 Summary of the chapter .....	121
<b>CHAPTER SIX: CONCLUSION, IMPLICATIONS, LIMITATION AND SUGGESTIONS FOR FUTURE RESEARCH .....</b>	<b>123</b>
6.0 Introduction .....	123
6.1 Summary of the Findings .....	123
6.2 Research Implications .....	127
6.3 Research Limitations & suggestions for Future Research .....	130
6.4 Conclusion of the Thesis .....	132
<b>BIBLIOGRAPHY.....</b>	<b>133</b>
<b>APPENDIX I.....</b>	<b>141</b>
<b>APPENDIX II .....</b>	<b>145</b>

## LIST OF TABLES

<u>Table No.</u>		<u>Page No.</u>
	<b>Demographics</b>	
5.1	Accurate Respondents of the study	72
5.2	Profile of the Respondents	74
	<b>Descriptive</b>	
5.3	Effective Teaching Methods (Students)	78
5.4	Effective Instructors' characteristics (Students)	84
5.5	Effective Teaching Methods (Instructors)	90
5.6	Effective Instructors' characteristics (Instructors)	96
	<b>T-test Method</b>	
5.7	Effective Teaching Methods (Students & lecturers)	99
5.8	Effective Instructors' characteristics (Students & Instructors)	106
5.9	Effective Teaching Methods (Gender based)	114
5.10	Effective Instructors' characteristics (Gender based)	119

## **LIST OF ABBREVIATIONS**

AAA	American Accounting Associations
AICPA	American Institute of Certified Public Accountants
AMA	Africa Muslims Agency
ERC	Emirates Red Crescent
FPENS	Formal Private Educational Network in Somalia
IIRO	International Islamic Relief Organization
LU	Lafoole University
MU	Mogadishu University
NAEC	National Adult Education Centre
NGO	None Governmental Organisations
SAFE	Somali Association for Formal Education
SIMAD	Somali Institute of Management and Administration Development
SNU	Somali National University
UIM	University Institute in Mogadishu
UNDP	United Nation Development Programme
UNESCO	United Nations Educational, Scientific and Cultural Organisation
UNICEF	United Nations International Children's Emergency Fund
UNITAF	United Task Force in Somalia
UNOSOM	United Nations Operation in Somalia
UNPKF	United Nation Peace Keeping Force

# **CHAPTER ONE**

## **INTRODUCTION**

### **1.0 INTRODUCTION**

This chapter presents an overview of the study. The chapter contains five sections as follows: the first section provides a brief background and problem statement of the study. The second section presents the research objectives and questions. The following third and fourth sections discuss motivation and significance of the study, respectively. Finally, this chapter outlines the structure of the thesis.

### **1.1 BACKGROUND OF THE STUDY**

The debate in academic research on the issue of teaching at university level dated from the 15<sup>th</sup> century (Morris, 1974). This does not mean that the issue of teaching method started from that era. Before the 15<sup>th</sup> century, there was already education and interest in improving the education system, however, some academic researchers focused their research on teaching methods during the 15<sup>th</sup> century (Morris, 1974) in order to further develop this system. Although there are many teaching methods, particularly in the current high technology era, teacher centred learning is still very important. This is evidenced by a recent research on the effectiveness of educational systems, which underscores the importance of good teachers in ensuring the quality of an educational system (Hanushek, 2008).

It is also remarkable that, despite increasing choice of teaching alternatives such as distance learning, postal correspondence courses and radio broadcasting to the

postal system, the great majority of students continue to enrol in attendance-based and residential universities where lectures are a primary mode of instruction (Hanushek, 2008). The reason why teacher teaching is still important is that this method is essentially a form of spoken communication which is delivered to the audiences by an actually-present and visible person. A lecture, therefore, constitutes a formally-structured social event which fits human nature with eye contact and personal interaction to improve learning. This is because, in the classroom environment, lecturers and students are able to share discussions relating to class issues.

Teaching is defined as “transmitting knowledge to the students” or merely passing information to the students (Morris, 1974). Therefore, lecturers holding this conception recognised the importance, on the part of the teachers, to structure the knowledge and organise their teaching to make it easier for students to understand or remember the knowledge and skills. This is because teaching effectiveness and lecturers’ characteristics relate to how lecturers teach students (Morris, 1974). In other words, based on the discussion above, teaching or effectiveness of teaching actually depends on the teaching method as well as lecturers’ characteristics. Therefore, prior to proceeding with the discussion, the next section defines the key terms related to these two issues, such as teaching methods and instructor characteristics.

In general, the issue on effective teaching have been raised by scholars such as Bastick (1995), who defined effective teaching as maximizing students’ academic attainment, and teacher and student course satisfaction. Walberg (1999) also defined teaching centred approach as a “Straight teaching which highlights systematic sequencing of lessons and lecturers in new contents.” Likewise, Penny, (2004) defined effective teaching as the “creation of situations in which appropriate learning

occurs; shaping those situations is what successful teachers have learned to do effectively.” On the other hand, Baron and Greenberg (1990) defined lecturers’ characteristics as "relatively stable cluster of feelings, beliefs, and behaviour tendencies toward students, people, objects, ideas, or events."

Based on the importance of lecturers in teaching and effectiveness of teaching methods, this exploratory study is conducted on the educational system in Somalia. Since the background of the study is discussed in further detail in chapter two, an overview of the education system in Somalia is briefly discussed in the next chapter.

In the case of Somalia, the educational system of the country was previously being controlled by the government. The education institutions were commonly public during the military years, 1969-1990 (Abdi, 1998). To improve and develop the education system of the country, the central government founded a teacher training college, in the Lafoole University campus 1973. After the establishment of the teacher training college, the Minister of Education announced that all current lecturers and future lecturers should hold a teacher training diploma certificate from this College (Abdi, 1998). This is an indication of movement towards quality teaching.

However, things changed after the Somali central government collapsed in 1991. The collapse of the Somali State caused all educational institutions – schools, universities, teacher training institutions – became casualties of the destruction. During that time, education was left largely up to the community and individual efforts. To fill the gap, initial steps towards restarting schooling began in 1993 as communities and teachers began gathering students and parents (Abdi, 1998). These initial steps were strengthened by former educational administrators who established informal education committees. The efforts towards reconstruction of Somali

education system were made by multiple agencies, donors and local communities. Hence, the education system in Somalia transited into privatisation after the collapse of the Somali state (Cassanelli and Abdikadir, 2007).

Currently, the majority of the formal private educations in secondary level come under two Educational Umbrella Organizations in Somalia that hosted most of the formal schools in the country. These two organisations are the Formal Private Educational Network in Somalia (FPENS) and Somali Association for Formal Education (SAFE). Their role is to monitor and standardise the education in schools in Somalia. However, such monitoring mechanisms do not exist in tertiary education. Therefore, there is a concern on the effectiveness of education in universities and institutions of higher education in Somalia. These problems and concerns will be further explored in the next section. In addition to the above, there is limited research in this area. Hence, the quality and effectiveness of education as well as the extent of teaching and learning are all unknown, particularly in relation to accounting education at institutions of higher learning in Somalia. Therefore, this research is an initial effort towards addressing some of these issues. Since developments in higher education system is too broad, this exploratory study focuses on specifically accounting students' and lecturers' perceptions of effective teaching methods and instructor characteristics. The reason for this focus is established through the explanation of the next section, which is regarding the problem statement.

## **1.2 PROBLEM STATEMENT**

In the case of Somalia, since 1991 when the education system in Somalia transited into privatisation until now, there has been a lack of teaching colleges which provides qualified teachers for educational institutions (Abdi, 1998). Therefore currently,

Contemporary education in Somalia is hindered by the scarcity of trained teachers. Many teachers from the pre-1990 era have retired, left the country, or changed occupations. To fill the gap, untrained people with different levels of education joined the teaching service. Many secondary schools employed engineers and scientists who do not have training in education to teach mathematics and sciences, while graduates of Islamic schools often teach Arabic language and Islam (Cassanelli and Abdikadir, 2007).

Those unskilled teachers from various backgrounds need to be monitored to ensure some standard in teaching. Therefore, to improve the teaching method in Somalia, a committee was formed by FPENS and SAFE to observe the effectiveness of the teaching method in the Somali educational institutions in order to improve the capability of students in understanding the subject matter (Cassanelli and Abdikadir, 2007). This is because teaching method and instructor quality play an important role in teaching and learning. However, there is a concern regarding the quality and effectiveness of education in the institutions of higher learning as FPENS and SAFE are only monitoring the schools. Also, since these issues have not been studied or researched, there are still many areas that need to be explored.

Based on the above problems, in order for accounting education to be effective at the tertiary level, two key factors are the teaching method and the instructor's characteristics. This study also looks at these two key factors from the perception of the two groups who are directly involved in the teaching and learning process i.e. the students and lecturers, respectively. This is important because since education of the country is emerging (Cassanelli and Abdikadir, 2007), accounting educators need to take cognisance of the pedagogical tools and instructor characteristics that will help their students in the education process. In addition, students' opinion, although also



vital in the success of education, are not sought, particularly, in the case of Somalia. Thus, to know accounting students' and instructors' perceptions on effective teaching methods and instructor characteristics, this study developed the following research objectives and questions.

### **1.3 OBJECTIVES OF THE STUDY**

To achieve the goal of the research, the study develops three objectives, as follows:

- RO1: To determine the perceptions of accounting students on effective teaching methods and lecturer characteristics.
- RO2: To examine the perceptions of accounting lecturers on effective teaching methods and instructor characteristics.
- RO3: To find out if there is a difference in perceptions between accounting lecturers and students on effective teaching methods and instructors' characteristics.

### **1.4 RESEARCH QUESTIONS**

In order to accomplish the objectives of this study, the following research questions are set out to be answered.

- RQ1: What are the perceptions of accounting students on effective teaching methods and instructor characteristics?
- RQ2: What are the perceptions of accounting lecturers on effective teaching methods and instructor characteristics?
- RQ3: Is there a difference in perceptions between accounting lecturers and students on effective teaching methods and instructor characteristics?

## **1.5 MOTIVATION OF THE STUDY**

Perceptions on effective teaching methods and instructor characteristics have been discussed by some previous studies conducted by Fatima et al. (2007); Tootoonchi et al. (2002); Rebele (1985); Biggs (1993) and Mohidin et al. (2009). These studies attempted to enlighten the students' perception on effective teaching methods and instructor characteristics that they considered as effective in their learning process. Specifically, Tootoochi et al. (2002) conducted the study on MBA students of a medium-sized university in North Carolina. While Fatima et al. (2007) conducted a survey on accounting students in Malaysian universities. Based on the academic researchers conducted in many different countries regarding accounting students' perceptions of effective teaching methods and instructor characteristics, there is still a lack of a wide-ranging and comprehensive academic research on the perceptions of accounting students and lecturers on effective teaching methods and lecturer characteristics in accounting courses with regards to Somalia. Therefore, the lack of literature, specifically in the context of Somalia, has motivated this study.

Furthermore, since education of Somalia is drastically developing (Cassanelli and Abdikadir 2007), there may be a greater need for good quality lecturers, particularly in accounting subject. This is because Somalia attempts to move away from its main agricultural economy towards commercial and services based economy. Therefore, to support the ambition of moving the country from agricultural economy to commercial and services based economy in general and improvement of tertiary education system in Somalia in particular, this study provides empirical support to the ambition of development. Thus, this study is motivated by the economic and educational direction of Somalia, particularly the need to enhance accounting

education at the tertiary level. Hence, to focus on the importance of the study, the following section briefly discusses on the significance of the study.

## **1.6 SIGNIFICANCE OF THE STUDY**

This exploratory study can be regarded as significant to the teaching of accounting at tertiary level because its main purpose is to unveil and examine the accounting students and instructors from some Somali universities on their perceptions towards the effective teaching methodologies as well as their perceptions about how the instructors' characteristics affect their learning. Specifically, this study will be a considerable contribution since it will focus on how Somali accounting students and lecturers perceive the teaching effectiveness and its methods as well as the behaviours and the characters of those who teach accounting courses. Since there is limited research on this topic with regard to Somali case, this study will play a key role in filling that gap.

The study also contributes to the development of effective teaching methods desired by academic and accounting departments in Somali tertiary education. This is because the result of this study may provide implications or signals to the future researchers on effective teaching methods since the study investigated perceptions of both accounting lecturers and students on effective teaching methods and instructor characteristics in accounting courses. Therefore, both students' and lecturers' perceptions on effective teaching methods and instructor characteristics may not be overlooked. One of the distinctive contributions of this study to the field of accounting education is to reveal if there is a gap in perceptions between accounting instructors and students. This is because the objective of the study is merely to explore if there is a gap in perceptions between students and lecturers. Thus, based on

the findings of the study regarding future research, potential academic researchers may focus on the solution of the gap explored by the study if the gap exists.

This exploratory study also contributes to provide qualified accounting graduates equipped with accounting techniques and concepts which are needed in the Somali business environment. Correspondingly, as both Higher Education institutions and business sectors in Somalia are growing gradually after Somali state collapsed in 1991, the business community, as well as the lecturers and students are aware of these needs on accounting graduates. Therefore, being in the education system, the students and lecturers should be able to provide their opinion on the teaching methods and instructor characteristics that would make the transfer of knowledge and skills from the accounting lecturer to the students take place in an effective manner.

Understanding the factors that could enhance effective teaching methods in Somalia could aid well-balanced students equipped with sufficient accounting knowledge in the market. Hence, the current study aims to explore what students and lecturers perceive as ‘effective teaching methods’ and also ‘lecturer characteristics’. The study’s findings could then help Somali Universities (in particular) strive to capture what might constitute effective teaching approaches. In a similar vein, the findings reported in the present study may as well indirectly contribute a more qualified business environment. To conclude the chapter, the following section provides the entire structure and sequence of the study.

## **1.7 ORGANISATIONS OF THE THESIS**

The structure of this thesis is organised into six chapters, which are: **Chapter one: Introduction:** this chapter presents a brief background of the study, research problems

and research objectives and questions. Finally, this chapter provides motivation of the study followed by significance of the study.

**Chapter Two: History and Background of Somali Education:** this chapter briefly explains the geographically location of the country, economy, different educational series practised in the country and finally concludes current tertiary education system in Somalia.

**Chapter Three: Literature Review:** this chapter discusses prior literature on the perceptions of effective teaching methods and lecturer characteristics. This chapter primarily focuses on overview of accounting education researches followed by researches conducted in developing countries regarding teaching methods and lecturer characteristics. Finally this chapter focuses on specifically empirical researches conducted on perceptions of students and lecturers on effective teaching methods and lecturer characteristics.

**Chapter Four: Research Methodology:** this chapter presents and discusses primarily the methodology adopted to operationalise this research. Likewise, this includes the discussion of types of data, sampling procedures, measurement scales, data collection procedures, response rates, research design, pilot testing and statistical analyses adopted in this research.

**Chapter Five: Research Analysis and Discussions:** in this chapter, descriptive statistics are mainly used to summarize the data and answer the research questions. Secondly, independent t-test is conducted to analyse the difference in perception between students and instructors. Similarly this chapter presents and discusses the findings with reference to the results of related prior researches.

**Chapter Six: Conclusion, Implications, Limitations, Suggestions and Future Research:** finally, this chapter concludes with overall findings of this research

and explains the implications of this research on accounting students' and lecturers' perceptions on effective teaching methods and lecturer characteristics. This chapter also discusses the limitations of the study and points out directions of future research in the areas of accounting education, particularly, in the context of Somalia.

## **CHAPTER TWO**

### **HISTORY AND EDUCATION SYSTEM IN SOMALIA**

#### **2.0 INTRODUCTION**

The previous chapter has discussed a brief background of the study followed by the problem statement, objective and research questions, motivation, significance of the study and structure or sequence of the dissertation. Correspondingly, this chapter provides an overview of Somalia, starting with the location of Somalia geographically, a brief explanation of the economic situation in Somalia, followed by the background of the Somali education system in chronological order. The discussion on the Somali education system shows its varied changes through the different eras such as the colonial era, Military ruled era and post Somali state collapse. At the end of this section, the paper concludes on the current education system in Somalia, the role of educational umbrella organizations in Somalia and current situation in tertiary education institutions in Somalia. To focus on the background of the study, the following section starts with a brief explanation on the geographical location of the country to set the scene where the research has taken place.

#### **2.1 GEOGRAPHICAL LOCATION OF SOMALIA**

The Republic of Somalia is situated in the horn of Africa with an estimated population of approximately eight and half million people (UNDP, 1990). Its borders are defined by the Gulf of Aden to the north, Kenya in the east, Ethiopia to the west and the

Republic of Djibouti in the North West. Religion wise, Somalia is an Islamic society and its people are 100 percent Muslim. Similarly, Somalia has dual seas namely the Red Sea and The Indian Ocean. In addition, the country holds the largest coastline in Africa.

Republic of Somalia occupies an area of 6,763,000 km<sup>2</sup>. The country has a coastline of 3,330 km<sup>2</sup>. The country comprises of 18 regions, (which are further subdivided into districts). The republic of Somalia obtained its independence from Britain and Italy on 26<sup>th</sup> of June and 1<sup>st</sup> of July 1960, respectively (Samatar, 2001). As Somalis share a common history (Arab origin), they share a common language (Somali) and a common religion (Sunni Islam). Many observers and scholars during 1950s and 1960s believed that Somalia had a great potential of becoming a strong nation-state, perhaps one of the strongest in the African continent (Davidson, 1975 and Kibble, 2001).

After this brief background on Somalia, the following section briefly discusses the economic situation of the country. This is because economic situation of the country positively correlates with the quality of education in the country (Hanushek, 2008 and Hanushek and Wobmann, 2007). In other words, if the country is emerging economically, it tends to develop educationally as well.

## **2.2 ECONOMIC SITUATION OF SOMALIA**

Economically, the primary sectors of the Somali economies are, notably, livestock, agriculture and fisheries (fishing). In fact, according to some historians, the name Somalia comes from the Somali word “Somaal,” which is derived from two words, “Soo” and “Maal,” which literally means “go” and “milk” in English. For centuries,