

Institute For Christian Teaching
Department of Education
General Conference of Seventh-day Adventists

**THE ACCOUNTING LECTURER'S ROLE IN INTEGRATING
BIBLICAL VALUES WITH LEARNING.**

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Introduction.

Accounting as a subject dwells much on the wise use and management of resources. Many of Christ's parables and illustrations drew lessons from money and wise use of resources. The reason is simple "where your treasure is, there your heart will be also."¹ (Matthew 6 v 21). Recent studies have shown that an average person spends almost eighty percent of his time thinking about wealth or money than other matters. If a large number of people spend much time thinking about money, then how much more time is spent by those who train to handle money directly or indirectly as a professional career-the accountants? Those who train to use money and other resources need to have a proper perspective about it. That is the reason Professor Jan Narverson of the University of Waterloo states:

"courses in business ethics should be included in all university business programs, giving students an opportunity to reflect on the how and whys of their intended career long before they ever set foot in the corporate world" (Higgs CC Vol.1 p155). In accounting however just like ethics "the approach of teaching the course in Christian college should be different from that used in public or secular institutions if the objective is to produce moral business leaders" (ibid p153)

"A (not the) Christian's response to the accounting profession would be to develop the multidimensionality of the profession in a redemptive way by recognizing the creational mandate in Genesis." (Buck CC V1 p22).

To develop that approach is the challenge that stares in the face of accounting lecturers and their role in integrating biblical values with learning. The world of accounting is however looking for people with that capacity because " they are the real drivers of value."²(Reed p12). This value does not come by accident but from a concerted effort embedded in a true Christian way of conducting business.

The role of an accounting lecturer in integrating biblical values with learning begins at the first opening prayer offered during the very first accounting lesson in a quarter, semester or year. Some adjunct lecturers from secular universities surrounding Solusi University have been taken aback as students reminded them "Sir you have forgotten to offer a word of prayer" and the usual response from the lecturer is "Oh do you pray before you learn even accounting courses" and the students' reply has been a

¹ The Holy Bible New International Version p7 in the New Testament Bible Society of South Africa.

² Reeds in Financial Management journal of the Chartered Institute of Management Accountants (CIMA)

resounding “yes sir.” The Christian accounting lecturer must delight in that and yet his role in integration of biblical values to learning should go beyond a mere prayer at the beginning of a class.

In my approach and attempt to narrow this vast topic I have put it under the following sub-headings: (a) Accountability and responsibility values from a biblical perspective. (b) Integrity and honesty values in the bible and writings of Mrs White for accounting students. (c) Values of industry, careful planning and Investments. (d) Values of community service and other activities. (e) Industrial attachment aspects and the feed back (f) A biblical value as I saw it passed in classroom. (g) Levi-Matthew (the tax collector) an accountant’s motivator for witnessing. (h) Accounting lecturer’s role in team work building effort as part of integration of biblical values with learning. It seems to me that our role should focus on opening windows into God’s word that impact young minds with examples that help their future life and career development by using gems of truth that are presented in simple and attractive ways; and in a language that is native to their area of study.

Accountability and responsibility values from a biblical perspective.

Asset Management Accountability.

Ellen G. White has this to say: “Of all the books that have flooded the world, be they ever so valuable, the bible is the Book of books, and is the most deserving of the closest study and attention”³. Accounting does not lack support from the book of books. The significance of accounting is to safeguard the assets of any organization. A student accountant ought to know that accountability and responsibility of the assets of an organization will be a major part of his work. A survey conducted on financial managers of 1000 largest industrial companies in the United States revealed that:

“managers spend 50 percent more time managing assets than managing liabilities. Apparently the greater frequency and complexity involved in acquiring, operating, and maintaining current and fixed assets required more time than did the task of raising money.”⁴ Asset management took 58% while liability management took 42 % of the managers’ time.

In turning to the word of God, I have been fascinated by the amazing accuracy the bible accounts for the resources (assets) that the Israelites had

³ Ellen G. White Fundamentals of Christian Education p 129

⁴ Brigham & Gapenski Intermediate Financial Management p4

every time they were moving or when a major event was about to take place. There are many good examples but here is one that I have often used in my presentations in EZRA 1vs7-11(NIV) :

“Moreover, King Cyrus brought out the articles belonging to the temple of the LORD, which Nebuchadnezzar had carried away from Jerusalem and had placed in the temple of his god.

Cyrus king of Persia had them brought by Mithredath the treasurer, who counted them out to Sheshbazzar the prince of Judah.

This was the inventory:

| | |
|-----------------------|------|
| Gold dishes | 30 |
| Silver Dishes | 1000 |
| Silver pans | 29 |
| Gold bowls | 30 |
| Matching silver bowls | 410 |
| Other articles | 1000 |

In all, there were 5 400 articles of gold and silver. Sheshbazzar brought all these along when the exiles came up from Babylon to Jerusalem.”⁵

This and other examples open a big window of where the foundation of true wisdom is to be found. Many accounting books trace the origins of this subject to the middle ages and other recent historical development but I believe it has its roots in the biblical times. Indeed “ What wisdom of man can compare with the grandeur of the revelation of God? Finite man, who knows not God, may seek to lessen the value of the Scripture, and may bury the truth beneath the supposed knowledge of science.”⁶ The concept of accounting for assets should be traced to the garden of Eden when God gave Adam the garden “to work it and take care of it” Genesis 2:15(NIV). To ensure that he understood the concept of accountable responsibility to his Creator, God placed the tree of knowledge of good and evil. The one asset he could not touch and use.

From such passages of Scripture as quoted above accounting lecturers would not need to make any apology about issues pertaining to the origins of this wide subject. Let those who know not God do their part of scepticism but the role of a Christian Accounting lecturer is to point to the source of true wisdom the bible as the firm foundation of the subject of accounting and accountability. As student accountants get into the corporate world they

⁵ The Holy Bible. New International version p517 in the Old Testament (Bible Society of South Africa)

⁶ Ellen G. White Fundamentals of Christian Education p13

ought to know that they are responsible to their organization and in a large sense accountable to God the creator of all things (assets).

This I believe will be one way to “enlarge windows on the world, and reveal the creative impact of Christian faith and thought.”⁷ (Holmes:p50). All this should be done with a hope to impact the young or learning mind to appreciate the wide base the word of God lays to true education including the study of accounting as a subject.

People Management Accountability.

Adam was given a helper suitable for him in the person of his wife Eve and together they were to care for the garden of Eden. Later when Cain killed his brother Abel the Lord required accountability from Cain of his brother. He was to be his brother’s keeper in the truest sense of the word. When Israel was moving out of Egypt the bible brings out an accurate account of the people “...There were about six hundred thousand men on foot besides women and children” Exodus 12:37. These are the same Israelites who in verse 35 “did as Moses instructed them and asked the Egyptian for articles of silver and gold and for clothing.” This concept of accounting for **people** and **assets** carries through in the bible. Later, it was Moses who learnt the art of delegation of authority through his father in law Jethro to “select capable men from all the people -- men who fear God, trustworthy men who hate dishonest gain and appoint them as officials over thousands, hundreds, and fifties and tens” Exodus 18:21. In modern accounting it is usually the shareholders’ roll that is attached to the balance sheet as a supporting schedule. Published accounts also reveal the remuneration of the directors. Other employees are just part of the payroll statistic of salaries and allowances in the income statement.

There is however a wonderful awakening now to the reality of workers and their creativity in an organization. Alec Reed in his article on intangible assets (Pounds of flesh) has this to say:

“Once upon a time land made you rich. Then capital became important, along with factories that people built with it. All these were tangible assets. They were easily measured and easily valued. But now it is the creativity, the knowledge and the brain of the people you employ that produce wealth – all of which are intangible assets.” He further points out that:

⁷ Arthur F. Holmes The Idea of a Christian College p 50

“People and their talents determine the success or failure of an enterprise. Modern successful businesses don’t necessarily need land – you can run a large, profitable company from your kitchen. And capital is readily available. But creative and enterprising people do not come cheaply.”⁸(Alec Reed: p12)

In this article Alec Reed asks why the accounting profession has taken so long to account for people, creativity and brains. The challenge he brings is how the profession should bring their value into the balance sheet. They have to be accounted for in the Intangible Assets section of the balance sheet. This again confirms Humberto Rasi’s argument that in dealing with student the question “what is real ?” is quite pertinent. As we can see here what embraces reality is more than the tangible things that we can see otherwise accountants would not have to waste time valuing the intangible assets such as goodwill, patent and copyrights all of which cannot be seen but nevertheless very much real. Paul sums the whole matter by saying in 2 Corinthians 4:18 “So we fix our eyes not on what is seen, but on what is unseen. For what is seen is temporary, but what is unseen is eternal”

In imparting biblical values to accountants in training it is important for the lecturer to point out that payroll accounting ought to be viewed from this broad perspective. The labour and creativity of the people may not be seen but it is very much real. Payees should be treated with the attitude of being one’s brother’s/sister’s keeper. A wage must be computed which fairly remunerates the worker and help the organization achieve its intended objective at the same time. God says “Look ! the wages you have failed to pay the workmen who mowed your fields are crying out against you.” James 5:4.

Trainee accountants also need to learn to work out an honest distribution of the dividends to the shareholders. They too, must learn to earn a fair salary for themselves. The pricing of commodities and services is very much a function of the cost accountants and in all this, customers should be seen from the view of being their brothers’ and sisters keepers. The Lord required of the Israelites to have “accurate and honest weights and measures” Deuteronomy 25:15 to customers in their businesses. These Accountability and responsibility values should be inculcated in the mind of the students from

⁸ Alec Reed *Financial Magazine of CIMA (May 2001)* p 12
Article entitled Pounds of flesh under the heading Intangible Assets.

a broad biblical world view of a God who owns assets and also the creator of the people to whom accountants offer their service.

Integrity and honest values in the bible and writings of Mrs White for accounting students.

There are quite a number of other illustrations that are both striking and relevant which can be windows from which the accounting student can view God's word and appreciate its lessons. Both the old and new testament has good examples.

The book of Proverbs has quite a number of them in the old testament. On wages and income chapter 10:16 says "the wages of the righteous bring them life, but the income of the wicked brings them punishment."⁹ Verses like this help build good Christian ethics. The media has a number of get-rich fast accountants who end up in courts of law and prisons. Cases of litigation in the media serve to warn student accountants and the verse in proverbs would help to emphasize the point. It becomes a good tool in the hands of accounting lecturer in integrating biblical values and learning in areas of honest discharge of duty. When an article of fraud affecting an accountant appears in the media, it is the role of the lecturer to point it out and remind students that it is possible to avoid the fraudulent behaviour by following the counsel from the word of God and anchoring on its principles.

In the new testament, perhaps one of the most striking encounters on the issues of integrity as recorded by Matthew the accountant was when the Pharisees tried to trap Jesus on the issues of trying to evade paying taxes to Caesar. The record says "but Jesus knowing their evil intent said, You hypocrites, why are you trying to trap me? Show me the coin used for paying the tax " He further asked them whose portrait and inscription was on it. When they replied Caesars He said "give to Caesar what is Caesar's and God what is God's" Matthew 22:18-22. Accountants can be good manipulators of income statement figures in their endeavour to evade taxes as Matthew might have well known. This is a good object lesson of integrity in

⁹ The Holy Bible. New International version p715 in the Old Testament (Bible Society of South Africa)

the area of honest discharge of duty and loyalty to earthly governments without compromising principle on eternal things of God. Accountants in training need to learn the golden rule "So in everything, do to others what you would have them do to you, for this sums up the Law and the Prophets" Matthew 7:12.

There are also a number of quotation from the writings of Ellen G. White (Spirit of Prophecy) that use the accounting language beneficial to students studying this subject and help integrate value of integrity with learning. Here are some of them:

"The accounts of every business, the details of every transaction pass the scrutiny of unseen auditors. Agents who never compromise with injustice and never overlooks evil" (E.G. white ED p144). A statement like this can be used as a good point in an accounting and auditing class on issues of objectivity and integrity aspects of audit attestation functions.

"The Christian in his business life is to represent to the world the manner in which our Lord would conduct business enterprises. In every transaction he is to make it manifest that God is his teacher. Holiness unto the Lord is to be written upon daybooks and ledgers, on deeds, receipts and bills of exchange. Those who profess to be followers of Christ, and who deal in an unrighteous manner are bearing false witness against the character of a holy, just and merciful God." (E.G. White DA p556).

What a recipe for a fundamentals of accounting and other financial accounting classes! A quotation like this re-enforces the need to write in the pages of a ledger neat and clean figures of amounts that come from a pure, holy and sincere hearts. An accountant with these values will not leave room for those who check his/her accounting records to guess what the ultimate intentions of his/her financial data or statements is intended to achieve.

These and many more are gems of truth put in an accounting language that lecturers of the subject can take advantage in integrating biblical and spirit of prophecy values to learning of the accounting subject. It must be pointed out however that " it requires a strong spiritual nerve to bring religion into the workshop and business life" and may I add classroom ...But this is what the Lord requires according to Ellen G. White.

Values of Industry, Careful planning and Investments.

The illustration of the ant in Proverbs 6:6-8 renders a good lesson for accountants to learn in the area of industry, careful planning and future investments. Solomon says "Go to the ant, you sluggard; and consider its ways and be wise! It has no commander, no overseer or ruler, yet it stores its

provisions in summer and gathers its food at harvest." An accountant learns from this passage to be industrious, make careful and well thought out budgets and wise investments of any organization's resources that make provisions for good future returns to the investor.

The same thought can also be emphasized using the parable of talents made by our Lord Jesus Christ. In Matthew 25:27 " Well then, you should have put my money on deposit with the bankers, so that when I return I would have received it back with interest." The careful management of working capital is a direct function of accountants and treasurers. Invest and work with capital to generate high return on investments and engage into productive and useful operations, using the skill you have acquired. Know the areas in which you do your business thoroughly and take very calculated risks. Do not fear to go into beneficial ventures.

On the other hand careful planning is always required. Cost and Management accounting students benefit a lot from the text " Suppose one of you wants to build a tower. Will he not first sit down and estimate the cost to see if he has enough money to complete it?"¹⁰ Luke 14:28 (NIV). At the introduction to the cost accounting which deals with calculating costs of material, labour and overhead of either job order costing or process costing this has been a fitting illustration although Christ had deeper spiritual meaning than just a construction of a skyscraper structure. In accounting for contracts which include construction work this verse would keep ringing in the mind of a Christian trained accountant. Any project that accountants undertake would need to be carefully planned so that it is successfully completed within the stipulated budgetary provision. The role of a lecturer would be to integrate this biblical value in the most attractive modern day language and make illustrations that open windows broad enough to remain vivid through out the student lifetime. The question "does the world view analysis provide a basis for integrating our Christian faith and the academic disciplines?"¹¹ (Sire, p149) is very pertinent to our approach in bringing Christ to the class room. I believe there ought to be relevance of appropriate outside world examples that need

¹⁰ Ibid p91 in the New Testament.

¹¹ James W. Sire Discipleship of the Mind p 149

to be compared with bible passages to bring lessons whose impact should last for eternity.

Values of community service and other activities.

Community services could be in form of serving as treasurers of a local church, auditing and writing accounts for charitable causes, putting up or doing some repair work of a shelter at a bus stop and other ventures that restore a good image of our fast dilapidating environment. One of the latest financial management magazine has this to say:

“Green issues have never been high on the list of priorities for accountants and their professional bodies. However, as business deal with the impact of new legislation, they are increasingly having to take into account the costs of environmental regulation.”¹² (Brabadon & Idowu :p42)

This art has to be mastered by the accounting students in their community service activities. Lecturers should lead by example in this regard. Environmental issues are easy to relate to origins. How well are we taking care of the world that the Lord created? How fast is it dilapidating? Scientists are getting concerned and it is appropriate that accountants should see the concern because they provide the budgets needed to address environmental issues. To a Christian accounting professional, this whole concept should add to values based on biblical view of the origins and destination of our planet and its environment.

Apart from Lecture room setting, other activities can help accounting lecturers in integrating biblical values with learning. Forming a Sabbath School class that meets in a more relaxed manner has brought me into a closer relationship with my senior accounting students. I know them by name and we have shared spiritual thoughts that I could not have done under any other setting. We have also done well in the Association of Accounting Students Club where we request students to jointly participate in running the whole morning Sabbath School program. This year we had a sketch based on the chapter “Mammon of Unrighteousness” from the book Christ ‘s object lessons. Students set up cell phones and the shrewd manager phoned around as he cancelled or reduced accounts receivable from the debtors’ ledgers.

¹² Anthony Brabazon and Samuel Idowu Financial Magazine of CIMA May 2001 p42
Article entitled Costing the Earth.

The focus of the parable is not on dishonest practices but on using temporal advantages and benefits to win friends for eternity.

In the chapter, 'Leading children to Christ' in *Child Guidance*, Mrs White says: "There should be nothing cold, stern and forbidding in demeanor, but we should show, by kindness and sympathy, that we possess warm loving hearts."¹³ Our students' mind I believe will be "taught to turn to Jesus as the flower turns its opening petals to the sun"¹⁴ through plays, skits and other attractive but relevant programs outside the classroom in which they play good roles as facilitators. The poster I saw in an office had these words "**Repent , there are no fire extinguishers in hell,**" which are true but I think in integrating biblical value with learning effectively the message should be presented in a more attractive manner than that.

The other window that is often available is the time when students are about to graduate or have already done so. When they have been called for interviews for employment as accountants, assistant internal auditors and city treasury work, they liaise with the school and former accounting lecturers. It is good to remind them of the tips essential to excel in the accounting fraternity. Here is a good **success tip**:

"once a group of success-oriented professionals invited a well-known Adventist minister to speak on strategies for living the Christian life. Don't give us any of that read-the-Bible and pray stuff, a participant said. Give us some practical suggestions instead. The preacher replied, Sorry. Those are the only tips I have. There are no other successful ones."¹⁵ (SSQ:p72)

This is quite applicable for students seeking jobs. The classroom work has just ended. Now they must depend on the Lord Jesus through prayer and reading of His word. There is no other tip for success that supersedes this because every work situation is quite unique and defining it in such a way that students will automatically fit in would be to mislead them. Let the Lord of situations who is never overtaken by events both old and new take over and success is always the assured result.

Industrial attachment and the feedback.

¹³ Ellen G. White *Child Guidance* p 487

¹⁴ *ibid*

¹⁵ Adult Sabbath School Quarterly(SSQ) Bible Study Guide 2nd Quarter 2001, Lesson 9 p72

The result of what we are doing and teaching can be seen in a miniature way through the feed back of industrial attachment. This will help reinforce the values of behaviour and assess how well we are doing in imparting the accounting knowledge to our students. Academic excellence must never be compromised and rationalized by emphasizing behaviour alone. We are told that Daniel, Shadrach, Meshach and Abednego were ten times better than their secular compatriots in matters of wisdom. There are high schools where one rarely gets students going to universities because they do not make the grade which universities require in a highly competitive environment. The administration of those Seventh day Adventist high schools have defended their position by emphasizing that they give students good characters.

I believe good character must also promote academic excellence. Feedback from the industry for accounting students should therefore be taken seriously. The knowledge accounting lecturers impart to students must be relevant to the profession. Ellen White says: "The Lord designs that the teachers in our schools shall excel in wisdom; the wisdom of the world, because they study His wisdom." She further says they must "show to the world that a more than human wisdom is theirs because the Master teacher is standing at their head."(White FED,:517). The form used at Solusi University to assess the student on attachment in the accounting department is appended below with some results and comments given in summary form. The department chairperson organizes and addresses them during a departmental assembly. At that time it is important for accounting lecturers to emphasize aspects of behaviour that are noble and produce excellent performance in the profession.

A biblical illustration that made an impact in my learning.

One example that struck me was in the class of Urban Economics taught by Dr Stokes at Andrews University. The way he talks about cities and the description he makes of cities like London, New York, Chicago and others, challenged us to think positively about them. My point of view before I took this class was to only think of fleeing from them because of their corrupting influence. However, the professor reminded us that the redeemed of God will enter in through the gates into a City New Jerusalem prepared as a bride for

her bridegroom. To those who labour with an understanding to exert a positive influence there is work to be done in cities. Accountants by virtue of their career will most of the time work in the cities one time or the other. Some actually become city treasurers. How much good then is their influence if they work as savours of life unto life? Accountants and city treasurer's work on budgets which keep cities clean. In Africa, I have observed that our cities are often in untied condition by lack of maintenance, painting old buildings and road signs, re-surfacing roads, and other small but important repair works. Surely this does not call for colossal budgets; it is just the attitude city treasurers have. In accounting for non-profit organizations where local government accounts are covered it is always good to remind students that their attitude should be to maintain cities in the cleanest possible way since the redeemed are after all destined for a City New Jerusalem whose foundation and maker is God. They should go in to be savours of life unto life.

Levi-Matthew (the tax collector) an accountant's motivator of witnessing for Christ.

There is an indelible experience of an accountant who wrote with detail many of the events that involved Christ and His ministry. Reference of his work has already been made in the preceding paragraphs. Some sermons that have motivated accountants are those that talk about Matthew and his contribution and how he bears testimony about the Saviour's saving grace and love. One pastor said Matthew was detailed because accounting professionals care about minute details. The gospel according to Matthew shows that accountants have their sphere of influence in witnessing for Christ which accounting students ought to always appreciate. The lecturer's role will be to keep this window open and the idea alive in the minds of students. How? Through directed devotionals at the beginning of a lesson and other appropriate occasions. Matthew the accountant is given the first space in writing the gospel story. He gives a detailed "account" of events as an accountant must do. This would help accounting students see the need to be efficient and effective by including relevant detail to their journal entries and other accounting records.

It would suffice to also motivate them to the important work of sharing the gospel message like Matthew an accountant did. They should be

challenged to be part of the large family of co-workers with Christ to finish the work on earth. Ellen White puts it this way:

“The heaven-appointed purpose of giving the gospel to the world in this generation is the noblest that can appeal to any human being. It opens a field of effort to everyone whose heart Christ has touched.” She further says “Not that all are called to be ministers or missionaries in the ordinary sense of the term but all may be workers with Him in giving the “glad tidings” to their fellow men.....Love and loyalty to Christ are the spring of all true service. In the heart touched by His love, there is a desire to work for Him. Let this desire be encouraged.”¹⁶ (White:ED p262-270)

Matthew quoting the Saviour says: “This gospel of the kingdom shall be preached in all the world for a witness unto all nations; and the end shall come.” Matthew 24:14. Ellen White puts it this way: “In order to destroy sin and its results He gave His best Beloved, and he has put it in our power, through co-operating with Him, to bring this scene of misery to an end.”¹⁷ In Matthew 28:19-20 the command to go into all the world is given and the assurance that the Lord shall be with His people always even unto the end of the world is also recorded. The gospel according to Matthew is one of the finest and most detailed account of the wonderful story of Jesus given to mortal eyes and ears. It should be a compelling motivational factor for “real educated” accountants and other Christians of all ages to witness for the Lord until the work is all done! The role of the lecturer is to give an encouragement that points to the record of an accountant (tax collector) who was touched by the love of Christ and chose not to remain silent about it. He/She can show students that accountants have a role to play in the salvation of fellow men and women.

Accounting lecturer’s teamwork role in integration biblical values with learning.

The accounting lecturer’s teamwork role can stand alone as a topic of integrating biblical values with learning. Teamwork is a very important aspect of what Adventist Christian lecturer must understand. Jesus said he who does not gather with me scatters. Accounting lecturers therefore ought to know that they can either be team players or scatter and erode the very principles that attempt to build and pass on biblical values to their students in all Christian tertiary institutions in which they labour. It is said that “the most

¹⁶ Ellen G. White Education p262-270

¹⁷ ibid

adept, technically skilful integration of the religious perspective into learning will fall flat without a genuinely caring teacher”(Akers: p 5). Accounting lecturers therefore need to take time to understand the mission statement of the institution, the general courses, the core courses and reasons for their inclusion in the curriculum in order to render correct advice to the students. For instance Solusi University has “convocation” as part of the curriculum, a course that has to be taken by students every semester. This is referred to as a chapel service at Babcock and other Universities. Students often complain about the many worship services that they have to attend before they graduate. Before long, the problem is heard by those in government and the accusation is that students are being forced to worship contrary to the constitution of the land which advocates freedom of speech, conscience and worship. It is possible for lecturers to sympathize with the students and defeat the essence of these programmes, but as a team player, an accounting lecturer should take position with the planners of the spiritual master guide since the whole program is intended to nurture faith and the spiritual growth of the students. Akers summarizes all that we need to integrate as biblical values that nurture faith and learning thus:

“There are three kinds of faith that we want to see harmoniously integrated in the Christian school: doctrinal faith (correct theology, Bible based) ecclesiastical faith (being part of the family of God on earth), and experiential faith (a personal trusting relationship with the lord) “(ibid p7) and concludes that we must affirm all three at every opportunity. This should be done in modelling that communicates clearly to the student because modelling is both overt and subtle, in that “for what the teacher is silent about, and what the teacher is ‘turned on’ to speaks powerfully to students about what is worth talking about and what students ought to consider important. So silence becomes a clear message that says: trust me kids, I wouldn’t waste your time with non-essentials or irrelevancies; I talk about what you are really going to need in life” (ibid p6) .

Accounting lecturers together with other members of faculty and administration need to leave differences in those committee, board rooms, retreats and general faculty assemblies to put up a united front both in word and actions on matters of eternal value. This spirit of team work is to be considered a major role in passing biblical values to students. Usually there are a lot of money issue involved in which students try to seek advice in a negative way to hurt administration; issues of budgets, costing of student fees, and the like. By this time, they would have been taught courses that equip them to analyse financial and accounting data in the fastest and most

scientific way. When they are unable to reconcile how they have been treated with the accounting theory, they quickly run to their accounting lecturers to “redeem them” from the plight at hand. It is still unprofessional and unethical to begin to entertain the spirit of division and be an extension of the students complaints. For in so doing other values and trust in the system as a whole are eroded. Not all the information of running the university or institution is given exhaustively either to students or faculty, and that is the reason why accounting lecturers would rather voice their opinions in relevant committees and refer students to work with student finance and other officers responsible for that purpose. Accounting lecturers should however keep bringing the problem before those in charge to see that justice is met for both the institution and the students as much as possible. This is part of integration of values of what we stand for; justice and fair play. Accounting lecturers should also not find it hard to explain how difficult it is to run a Christian institution of higher learning without any government subsidy and also show how the benefits of a Christian education outweigh the cost in the long run.

Conclusion

The major role of accounting lecturers in integrating biblical values with learning in my view is to provide windows into Gods word that bring out valuable truths relevant to accounting students and in the way these truths impact their future career. This subject has its foundations in the word of God, and there are good reference texts in the old and new testament as well as spirit of prophecy that are valuable in the integration of biblical truths with learning. The spirit of teamwork to foster a unity of purpose in supporting Christian principles and values in the institution and other activities on campus that open windows of Christian behavioural aspects of the accounting lecturer’s paradigm to students are also important. It must be said that this business of salvation is the most serious phenomenon to be grasped and retained. Vital spiritual lessons should be blended in an appropriate and attractive manner so that the accounting student feels he is learning accounting and not theology and yet still be attracted and made to enter a relationship with Christ for eternity in a redemptive way. That correct blend in my opinion should be the main focus of accounting lecturers in their role as facilitators of integrating biblical values with learning.

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Appendix A:
SOLUSI UNIVERSITY
INDUSTRIAL ATTACHMENT ASSESSMENT TOOL
 INDUSTRIAL ATTACHMENT (ATTACH 320)

 Company / Organization

SECTION A

Student Name : _____

ID

Number:

Evaluator Position : _____
 (Months) : _____

Duration

SECTION B

In evaluating the student's performance consider the following grading scale:

- | | |
|-------------------|-------------------------------------|
| 4 = Excellent | Consistent superior performance |
| 3 = Above Average | Frequent superior performance |
| 2 = Average | Acceptable, but minimal performance |
| 1 = Below Average | Occasional sub-standard performance |
| 0 = Failing | Frequent sub-standard performance |

Circle the grade that best reflects your assessment of the student performance in the behavior/attitude categories below.

| BEHAVIOR / ATTITUDE | ASSESSMENT | | | | |
|-------------------------------|------------|---|---|---|---|
| | 4 | 3 | 2 | 1 | 0 |
| Punctuality | | | | | |
| Attendance | | | | | |
| Cooperation | | | | | |
| Meeting deadlines | | | | | |
| Quality / Efficiency of Work | | | | | |
| Initiative and Responsibility | | | | | |
| Dressing | | | | | |
| Principles Application | | | | | |
| Team Work | | | | | |
| Interaction | | | | | |

* For the purpose of determining the overall letter grade : A = 4; B = 3; C = 2; D = 1; F = 0

OVERALL ASSESSMENT: Total of all categories ____ / 10 = ____, * Letter Grade = ____

SECTION C

Please make any comments that would further explain your evaluation

SECTION D: Practical Application

Please indicate (by ticking) the areas covered by the student

| | 4 | 3 | 2 | 1 | 0 |
|---|---|---|---|---|---|
| Cash handling | | | | | |
| Cash Book | | | | | |
| Bank Reconciliation | | | | | |
| General ledger (Postings, follow-up, etc) | | | | | |
| Creditor's Ledger (Reconciliation, follow-up) | | | | | |
| Debtor's Ledger " " " | | | | | |
| Trial Balance | | | | | |
| Financial Statement | | | | | |
| Payroll | | | | | |
| Any other | | | | | |
| | | | | | |

4 = Excellent, 3 = Above Average, 2 = Average, 1 = Below Average, 0 = Failing

Please make a candid evaluation of the student's strengths and weaknesses in the areas covered by the student (If you feel this should not be with the student, please make

comments on a separate paper).

 All sections above must be discussed with the student.

Student's Signature : _____ Evaluator's Signature :

 Date : _____ Date :

SECTION E

As the evaluator, what suggestions would you make to the Department on the academic preparation that the student lacked (i.e. cause by the curriculum)?

SOME OF THE POSITIVE THINGS THAT HAVE BEEN SAID ABOUT OUR STUDENTS

- Quick to adapt to new computerized accounting systems or fast learner
- Wonderful personality
- Was good in virtually all areas of accounting
- Quite consistent and pleasing in her all work if she continues she should progress to high position
- Commendable achievements in the areas the student went through
- Exposed to store control and payroll preparation – performance excellent and good respectively
- Good grasp of what he wants to do
- Hard working and co-operative
- Dependable eager to learn and not shy to ask question
- Communicates well
- Showed a lot of enthusiasm
- Strong performance matched by good computer skills
- Student set up new structures for our new CAN cashbooks within a short period of time.
- Accuracy with figures and applications of statistical data and financial reports
- Good initiative and good judgment
- Good in handling debtors ledgers, taxes and from margins

SOME OF THE NEGATIVE THINGS SAID ABOUT OUR STUDENTS ON ATTACHEMENT

- Potential accountant but needs more training in financial statement presentation
- Good grasp of accounting material but overzealous
- Needs to interact more with people
- Need more time to settle down
- External communication; not very good with solving customers problems and direct interviews
- Spent long periods of time playing computer games
- Could not be controlled because his uncle was the boss
- Kept bragging about his educational attainments which were superior to his supervisor.

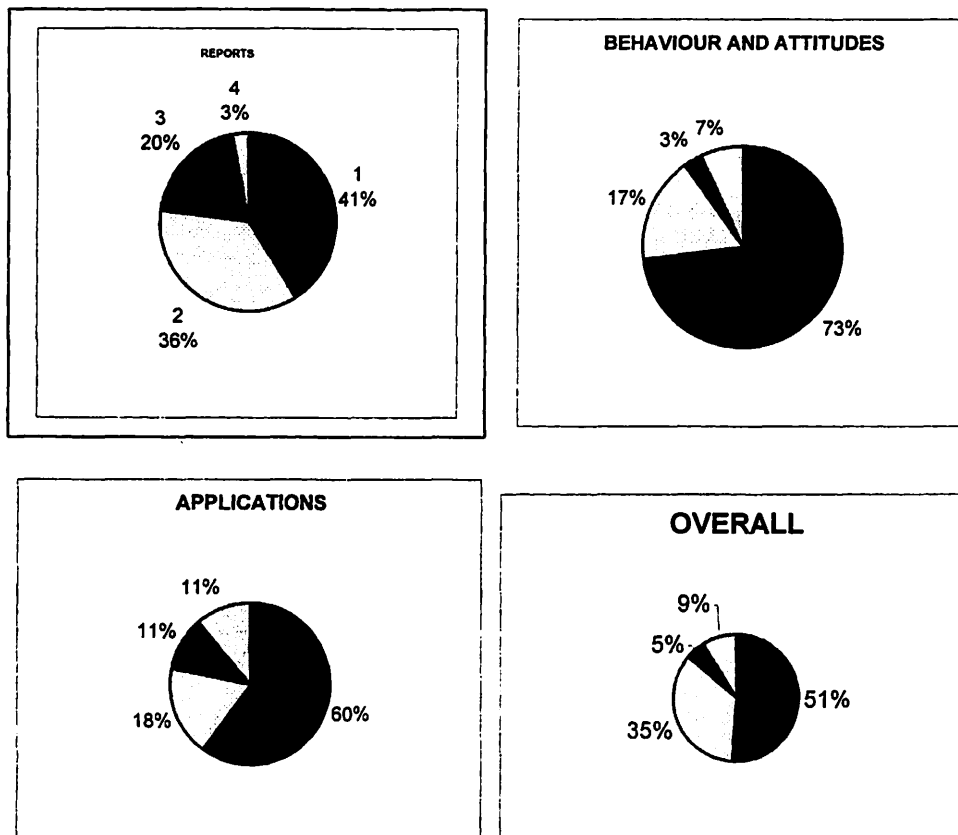
| Rating Percentages | Overall | Behaviour & attitude toward work | Applications | Reports |
|--------------------|---------|----------------------------------|--------------|---------|
|--------------------|---------|----------------------------------|--------------|---------|

| | | | | | |
|--|----------|-----|-----|-----|-----|
| | A – to A | 51% | 73% | 60% | 41% |
|--|----------|-----|-----|-----|-----|

| |
|--|
| |
|--|

| | | | | | |
|--|-----------|------|------|------|------|
| | B - to B+ | 35% | 16% | 18% | 36% |
| | C to C+ | 5% | 3% | 11% | 20% |
| | Below C | 9% | 7% | 11% | 3% |
| | | 100% | 100% | 100% | 100% |

The behaviour score was slightly higher than either the report or application work.



In the 23rd volume of *Christ in the classroom*, William Tieng'o talks about mentoring through industrial attachment on p356. He concludes thus:

"properly guided and carried out, industrial attachment affords both the mentors (lecturers) and students a great opportunity for a review of what has been done in classes and their application in the field. It also gives students an opportunity to test mentors' methods and practice values from mentors which include honest and integrity."

The pie charts above show in a small way how Solusi University students have performed in this regard. What is interesting to observe is the way that their behaviour and attitude toward work gets a higher rating of 73% than 60% in applications. It will be quite important to continue making annual comparisons of this feedback. Other universities within the region may want to give us their input, while we share ours with them in an endeavour to achieve excellence in both application and behaviour/attitude toward work areas. It is encouraging to see that both areas are not totally different from each other in rating although one would be happier to further narrow the gap.