

Chapter 4.54

The Use of Information Technology in Teaching Accounting in Egypt: Case of Becker Professional Review

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EXECUTIVE SUMMARY

The use of information and communication technology has become an integral component and a vital tool in teaching accounting. Over the last few decades, the blend of using state-of-the-art technologies has improved the effectiveness and efficiency of the learning process. Respectively, some predict that physical campuses will decay and crumble in the near future with the continuous growth of borderless societies and the diffusion of extended enterprises leading to a hybrid model for knowledge delivery that extends beyond distance and time barriers. The main emphasis of this case is to study the deployment of technology in teaching accounting in Egypt, using the case of Becker Professional Review in providing trainees with the required training that enables them to pass exams and get professional certification using emerging

information technology tools and techniques. The case demonstrates how information technology adaptation can provide a platform for knowledge dissemination and demonstrates a model that can be replicated in similar environments.

ORGANIZATIONAL BACKGROUND

Becker was established by Newton Becker as in-house training for PriceWaterhouse and Company in Cleveland, Ohio in 1957. In the early 1960s, Newton expanded the activities of the company to cover other cities throughout the United States. In 1996, Becker was bought by Devry Inc., a large publicly held higher-education company whose main objective is to provide trainees with the required knowledge that enables them to be prepared for passing the qualification exams required

to obtain professional certification in a variety of disciplines. In 2001, Devry Inc. acquired Stalla, which specializes in finance courses. Today, Becker and Stalla, as a division of Devry Inc., offers courses in three areas: certified public accountant (CPA), certified management accountant (CMA), and certified financial analyst (CFA).

This case covers the Becker Professional Review (BPR), which has around 2,000 employees spread in 325 locations worldwide, of which 290 are in the United States and 35 in the Middle East, Europe, and India. It has more than 45,000 trainees per year, and more than 700 instructors. Since 1999, BPR trainees have always scored as top three in the CPA exam. One of the activities offered by BPR is the certified public accountant (CPA) examination, which is administered by the American Institute of Certified Public Accountants (AICPA). CPA is the qualification required by accountants who want to enter public practice, that is, to sign audited financial statements in the United States. The globally uniform CPA examination has a long and trusted history in the licensing of Certified Public Accountants (CPAs) since 1917. It is important to note that the essence of this case is the fact that the need for U.S.-based qualification has grown tremendously over the years because businessmen and investors in the market in Egypt view the holders of the CPA as being superior to their counterparts that hold local certification that is not globally accredited and acknowledged.

In view of the increasing globalization of accounting standards and practices, the addition of the credentials mentioned above is becoming increasingly invaluable. Completing the requirements and holding a certification as a public accountant has proven to be very beneficial when dealing with multinationals or local companies. In many countries, the CPA allows credits towards fulfilling requirements of obtaining a local designation. In Egypt, the CPA holder can get to be a member of the Egyptian Accountants and Auditors Society, which is the most renowned

accounting certifying body. CPAs on all levels are often called upon to act as management advisors, to use their highly developed and often broad-ranging knowledge to help companies improve its use of resources in order to meet its organizational objectives. CPAs can provide various services including (but not limited to) auditing, tax advisory and planning services, international accounting, financial reporting, internal auditing, management accounting, nonfinancial positions, and government accounting. It is important to note that the CPA designation is committed to professional excellence and protection of the public interest in a rapidly evolving business and financial environment.

This case focuses on the representation office of Becker that is located in Cairo under the name Becker Professional Review (Egypt). The office was established in 1996 as an affiliate of the Institute of Management Development (IMD) of the School of Business, Economics and Communication at The American University in Cairo (AUC). IMD is the executive education arm of the school. BPR's main line of business is professional development through the conduct of a variety of training courses, awareness seminars, and tutorial sessions in preparation of the qualification exams. BPR uses a wide range of information technology tools to help its candidates pass their exams. Example tools include CD-ROMs, video tapes, flash cards, pass masters, online courses and starter kits that accompany the course textbooks, and materials which enable trainees not attending classes due to working hours or being located in different cities to still go through the review program, reflecting the idea of telecommuting.

The management team of BPR consists of two staff members: the country manager and the program coordinator reporting to the Regional Office in Beirut (Lebanon). Appendix A demonstrates the duties and responsibilities of both personnel. The team is responsible for developing the annual business plan that continuously aims at introducing the tools and techniques that keeps the office

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