The Impact of Culture on Financial Management in Africa: A Preliminary Survey

Beth Wanjeri Mwangi

1. Introduction

One of the major challenges of the accounting profession in Africa is the impact of culture on accounting systems. People from different societies view accounting as an imposed idea from another continent. They also find it culturally imposing and punitive and in most cases the demands of accounting go contrary to the cultural norms in a given society. Perhaps it is the way people perceive and react to the word *accounting* or the 'idea of accounting'. It is important to note that every society has its norms and standards of language use in communication. These norms and standards play a significant role in the way messages are coded (worded) by the sender, the way they are transmitted (relaying of the message) and the way the receiver of the message decodes (understands and reacts to the message).

In the first part of this article, we shall look the meaning of language and how it is perceived and used in society. In the second part we shall look at culture and accounting and the relationship between the two. The third part explores the impact of culture on accounting in Africa using empirical data analysis, and finally we shall have a discussion on the findings and a conclusion to the discussion.

2. Statement of the Problem

Financial management entails making decisions to raise funds to finance programs and production processes in an organization. It also involves investing extra funds as well as keeping a record of the flow of these funds in matters that are related to the business of the organization. Financial management is important for both individuals and organizations in terms of wealth generation. Many organizations have gone out of business not because there were no markets for their products and services or because there were no technologies to improve production of goods and services, but because of mismanagement of financial resources. No doubt, the principle of sound financial management is an important one the world over. In many instances, the attitude of individuals towards financial accounting on an individual basis is carried into the organization where the individual works. When people are employed in an organization, the fact that they are in a different setting does not mean that they are separated from their attitudes, perceptions and beliefs. They simply adjust to the formal setting and get into the rhythm of operations of an organizational set up. It is normally taken for granted that people working in a formal set up understand the importance of financial accounting. There is in fact a disconnect between accounting for financial resources and many peoples' cultural perceptions. This disconnect is a source of miscommunication by accountants and staff in other professions and ends us creating a lot of misunderstanding on the importance of accounting for financial resources.

3. Rationale

There is a tendency to take the financial health of an organization for granted. It is normally assumed that the financial affairs are well until the organization is hit by a financial mismanagement scandal. It is important to examine the accounting practices in Africa and the challenges organizations face when dealing with financial accounting issues. There is need for scholars to investigate from a practical point, the extent to which culture affects financial accounting. This research is important in the sense that it would contribute to the improvement of accounting standards development, and their understanding based on the diverse cultural settings of the users of these standards. The findings of the research may also be used to facilitate the establishment of a common understanding of accounting principles and their importance in financial management across diverse cultures.

4. Methodology

Qualitative data was used to gather data for this research. Data collection was in the form of note taking during oral interviews with staff in formal office set ups, social forums such as site program visits, and over breaks during workshops and seminars. Interviewees were from various countries in Africa including Kenya, Uganda, Malawi, Zambia, Ethiopia, Liberia, Cameroon and Sierra Leone. These countries were selected with the view that they would bring to light certain similarities in challenges in implementing the principles and practices of accounting across Africa. A guide for informant interviews with probing points was used to gather relevant information for the research.

Language and culture were examined in detail in order to demonstrate how they influence the perception of certain concepts and phenomena in various environments. Depending on the social background of a person, a concept may be wholly acceptable in one context but in different context the same concept may be completely repulsive.

5. Language, Society and the Mind

First we shall start by reviewing the meaning of language, society and the mind and how these three are interrelated.

Language can be defined as a system of finite arbitrary symbols combined according to rules of grammar for the purpose of communication. Individual languages use sounds, gestures and other symbols to represent objects, concepts, emotions, ideas and thoughts. Language is used to transmit these representations among members of a society.

A society is essentially a grouping of individuals, which is characterized by common interests and common objectives. (It may have distinctive cultures and institutions).

The English word society is derived from the French *société*. The French word, in turn, had its origin in the Latin *societas*, which means friendly association with others.

It is also derived from the word *socius* which means companion, associate, and comrade or business partner. From the Latin word the term society implies a social contract between members of the community. The meaning of society therefore implies that its members share some mutual concern or interest, common objectives or common characteristics.

Many animal and plant species communicate with each other. Bloomfield (1933) states that the human language is unique in that it has a symbolic communication system that is learned instead of biologically inherited. Language plays an important role in the human society because it enables members of that society to establish norms and rules that must be adhered to by all. Further, language may be oral, written and in gesture or symbol form. The transmission of these norms and rules are coded by the sender, transmitted and decoded by the receiver thereby creating an interactive environment and subsequently a harmonious or orderly environment. In any organized and ordered society, the norms and rules must be clear and be known to all. It is also clear who makes the rules and who in the society implements these rules. There certainly is a mechanism of feedback to check whether these rules make the society work in an orderly manner.

The role of language in a society is indeed important. Iraki (2003) states that language has three functions in any society, viz socialization, communication and cognitive development He further states that language enables people to express ideas, feelings and thoughts. This expression of ideas, feelings and thoughts is coded in words, gesture or body language and communicated to the intended receiver of the message.

Iraki (2005) further states that communication is the process of exchanging information and ideas. It is an active process that involves encoding, transmitting and decoding intended messages and where the sender receives feedback from the receiver of the message.

In the communication process language must be used to make words, gestures, touch, eye contact, etc to transmit a message encoded from the sender to the receiver. It must be noted that all societies have an organized system of communication that enables members to interact with those of the same level/category and with those at different hierarchical levels. At the same time they have an organized system of socializing the members in order to ensure that they adopt and fit in the society with the passage of time.

Let us now turn to the process of language and communication in the mind and how this aids interaction in the society. The Oxford dictionary defines mind as "the part of a person that makes them able to be aware of things, to think and to feel". It is in the human mind that the receiver of the messages in the communication process referred above where the decoding process takes place. The mind is regarded to comprise qualities such as subjectivity and self-awareness and the ability to perceive the relationship between oneself as an individual member of the society and one's environment.

The mind is an abstraction and indeed a very difficult part of the human being to understand (Mithen 1999). And yet, it is through the processes that take place in the minds of the different individuals in society that establishment of rules, norms and guide to general behavior originates. Before the rules, norms, and code of behavior are formulated some members of the society come up with concepts. The Oxford dictionary defines a concept as "an idea or a principle that is connected with something abstract. It is an abstract idea or a mental symbol, typically associated with a corresponding representation in language. This representation of language may be in the form of words, gestures and objects. Moreover, it denotes all of the objects in a given category of entities, interaction, phenomena and the relationship between them. Perceptions are particular images of individual objects. Concepts cannot be visualized. Because they are not themselves, individual perceptions, concepts are discursive and result form reason. Reason depends on the information and facts available and how they are understood by the individual in the context of the environment that individual is living in. They can only be thought about or designated, be means of a name. Words are not concepts. Words are signs for concepts.

From the above discussion, we therefore see that language, communication, the society, and the mind of the individual members of the society are involved in an interactive process that leads to a harmonious state of society.

Now let us turn to culture and language.

6. Culture and Language

According to O'Niel (2006), anthropologists and other behavioral scientists define culture as the whole range of learned human behavior patterns. In his article *What is Culture* Dennis O'Niel further states that culture is a complex whole which includes knowledge, belief, art, law, morals, customs, perceptions and other capabilities and habits acquired by a person as a member of a society.

Culture is important in human existence because it is a powerful tool of survival. However, it is important to also note that culture is constantly changing and also easily lost as it exists only in our minds. Language, governance structures, and many other man-made things are merely products of culture and based on our traditions and beliefs. They are not culture in themselves (O'Niel 2006).

Iraki (2005) states that culture is a product of the mind. He further states that it is established and maintained through language. Culture is a template by which all members born in that society or who interact and join that society from outside are expected to conform to. Language and culture in the human society must exist together. To propagate culture language must be used. It is through language that culture is passed on from one generation to another. Language is the medium used to amend or modify and improve culture with passage of time. Culture on the other hand would certainly die without language. In any case language is one of the important ingredients of culture.

It is important to note that different groups in the society have their own subcultures. These subcultures develop through groupings of individuals resulting from a common area of interest and common behavior. For instance accountants, lawyers, doctors, traders, et cetera are all members of the larger society and at the same time belong their distinct sub groups. These sub groups also have defined norms, standards and guide to behavior for the members. These subcultures include the language with jargon unique to that group that the members are required to use.

External influences that infiltrate a society by way of dominance by another group with a different culture through defeat in war can render a society's culture obsolete. (Iraki 2005). In this case the conqueror imposes his society's culture, entirely, on the conquered society. History is full of examples of kingdoms and empires rising and dominating politically, economically and socially (this includes cultural dominance) large territories they have acquired by war victory. It is equally full of examples of empires that wane through war defeat and this defeat obliterates its social and cultural fabric entirely.

Since the focus of this article is Africa, it is noteworthy to mention that colonization led to a messy culture with only traces of the original African cultures. This state of affairs portrays Africa as a society that completely lacks knowledge of resource management. Contrary to this view, the art of numeration and method of counting whether by words, signs or symbols has been traced back by accounting historians to the dawn of intelligence among human beings (Brown 1968).

From the above, we can conclude that in the African continent cultural changes have been so dynamic that the result has been an immeasurable loss in the culture of resource and financial management. This is reflected in the absence of a structured way of accounting and management of financial resources both in the various cultures and languages in the continent. It may surprise many to know that the Old Black continent played an indispensable role in furthering human development. Sy and Tinker (2006) state that it is unfortunate that Africa's role in human development has been understated. And the reasons are obvious. Colonial and neo-colonial ideologies have been on the forefront in perpetuating the one sided version of human development which denies a central role to Africa.

We now turn to the concept of accounting.

7. Accounting and Culture

Accounting has evolved from bookkeeping over thousands of years. Brown (1968) defines bookkeeping as "simply a specialized form of the art of keeping accounts". This art has been refined and expanded over years to give rise to the field of accounting as it is practiced today. Baston (1952) defines bookkeeping as "the art of recording the financial transactions of a business, or an individual, in terms of money, in a set of books in order to obtain necessary information when required."

According to Horngren and Sundem (1991), accounting is defined as the art of recording, classifying and summarizing in a significant manner and in terms of money, transactions and events which are in part financial in character. In other words accounting involves recording – writing out the account of how funds have been used, classifying – indicating for what groups of expenses the funds have been used – for example stationery – pens, writing pads, pins, paper clips, etc. Repairs – electrical repairs, plumbing works, repairing a cracked wall, etc. It also involves summarizing in broad categories the use of funds at hand.

The art of accounting is as old as human history. It had been part and parcel of governance in virtually all societies since time immemorial. It features prominently in the areas of economics, history, religion, leadership and governance to mention but a few.

At this point, it will be of importance to define a few terms commonly used in accounting (Baston 1952):

Receipt :   This is a written confirmation that an exchange of financial resources or goods or services has taken place.

Voucher: This is any document that verifies the accuracy of an accounting entry in the books or records (e.g. a receipt, a cheque, etc)

Invoice :   A document in writing that narrates the details of goods sold on credit and informing the buyer of the cost of the goods and the amount owing and discounts available.

Source document or support documentation: These are additional documents that explain the payment for a good or service. For example a receipt, a voucher, an letter of request for payment, etc.

Imprest: This is a fixed amount of money that is to be spent and the expenditure explained using support documentation and the balance of the money if available. The total on the support documents plus the remaining cash must be equal to the original amount given (imprest).

Transaction: Any dealing between two or more persons involving an exchange of goods or services for a consideration, usually money.

Audit: An audit is a review of an organization's financial statements by an independent accountant in order to given an opinion whether these financial statements fairly represent the financial status of the organization.

Balance sheet:This is a statement that shows the net worth of the organization at a particular point in time. The net worth equals total assets less total liabilities.

Financial report: This is a record showing the amount of funds an entity has, how these funds have been used (expensed) and the remaining balance, if any.

The above are some of the terms used by accountants amongst themselves. They also use these terms when addressing members of the wider society where funds have been advanced and the use needs to be accounted for. As pointed out earlier, groups of people with common interests such as professional accountants have their own subculture. This subculture will usually have a language that has jargon unique to that group. The words and concepts in accounting may be very clear to the accountants. To the other members of the society they will be strange because these are acquired in the process of the accountancy training that does not include the general society. The rest of the society may have difficulty in decoding the meanings of the above words and concepts that go with them, not because they are stupid, but because these are terms used by a limited number of people belonging to a sub group that is part of the wider society.

In all societies, part of the culture includes norms and standards that require members of the society to give an explanation of their acquisition and disposal of resources, financial and otherwise. These norms and standards may be in written form or may be part of a general guide to acceptable behavior. For instance in a society A borrows money from B. Since they are friends there will be no written contract. But it is normal acceptable behavior to pay back the amount borrowed from B as verbally agreed.

The importance of culture and accounting cannot be overemphasized. According to Ezzamel (2002), reading through the history of various communities in the world, it is evident that the intricate cultural web that held all the categories of their population in their respective levels in society was maintained at all times. And central to this cultural web was the clear accounting for economic resources. This could only be done if the rulers had a clear picture of the flow of economic resources in the empires they controlled or governed. The ancient Egyptian state is a case in point. Those who were charged with the responsibility of accounting for state resources had to be numerate and literate and were certainly at the high echelon in the societies just below the ruling class. They were the brains behind the accounting for societies economic resources ensuring that all members of the societies were well take care of (Ezzamel 2002).

We therefore see that there is a strong link between accounting and culture. Every society has it in its culture an aspect of giving an account for use of economic resources.

8. Empirical Survey: Perception and practices of Accounting in Africa

In most parts of Africa, there appears to be some disconnect between culture and accounting for financial resources. Most people find it very difficult to give an account of the funds allocated to them by way of imprest, business proceeds or property that they own. This is not to say that they are completely ignorant of the necessity and importance of accounting for resources.

When people are asked what they think accounting is, the responses are diverse but these responses point out that they are reluctant to make a simple account of how they use funds or resources availed to them. The people in other professions label accountants *bean counters*, others label them *a mean lot* who are constantly chasing colleagues for receipts and accounting reports.

Thirty people of different nationalities and ages in Africa were interviewed on their views and those of their members of society regarding accounting and accountants. The informants were drawn from all levels of management as well as various social levels. These included marketing managers, small and medium business owners, executive directors, program managers, human resource managers, administrators, lawyers and journalists. Other people from varying social backgrounds were also included. The results are as follows:

- All persons interviewed agreed that accounting for financial resources was about trust. If a person advances you funds and requests you to make some purchases on their behalf, this was perceived as a sign of trust. The person sending you is confident that you can be entrusted with financial resources, that you will make sound judgment in the transaction process and that you will report back promptly and without coercion.

- If the person advancing funds was illiterate (lets say your grandparent or your great grandparent) and entrusting you to carry out a transaction on their behalf, there was a feeling of obligation on the part of all the interviewees to report back. This was agreed by all the twenty persons. The nature of reporting back would be a detailed explanation of each item purchased, the quality and the amount spent and the balance of funds, if any, would be handed back.

- How did they feel about providing receipts after spending funds? Seventy five percent were comfortable with accounting with receipts, not because they understood, but because it was a requirement to provide receipts. Some of them provided receipts to avoid the pestering of the accountant. Twenty five per cent said that being asked to provide a receipt for each and every expenditure item was annoying and punitive. The latter group thought that some of the expenses were obvious and did not need any receipts. Hence being asked to provide receipts besides the verbal narration on how the funds were used was viewed as an indication of being viewed as untrustworthy.

- Most of the informants at the management level stated that they preferred to be advanced an amount for which they did not have to report back on, since they considered "collecting" receipts time consuming.

- In West Africa, most informants were not at all pleased with the idea of reporting with receipts for travel advances. Most argued that it should be obvious that when staff travelled out to town for field work they need lodging, meals and refreshments. The preferred to spend their own personal funds

rather than go through the "headache" of piling receipts to explain obvious expenses. They further argued that they should be regarded as responsible adults and should be trusted when they gave their verbal accounting report or when they gave their accounting in narration form.

- All the interviewees agreed that accounting is important and they practice it even at the household level. They all perceived the accountability in the social and home context as completely different from the one practiced in organizational set ups.

- Their perception of accountants was interesting. The following are some of the descriptions of accountants as they perceive them:

- Keen and detailed
- Do not accept information at face value (even obvious information)
- Demand an explanation of every coin spent
- Intelligent and hardworking
- They use too much jargon and expect everyone to understand
- They are strict and socialize poorly

Moving on to the continental level the following was gathered from various interviews.

In Kenya, accountants have endless tales on the difficulties they face when it comes to obtaining accounting reports from colleagues at all levels of the organization. In an organizational set-up, when staff are given an imprest for travel, for example, they find it difficult to give a simple account of the use of these finances. In most cases accountants will require that funds spent (expenses) be supported with documentation such as receipts and invoices. Creatively, most people will buy receipt books, write out the receipts with amounts they "spent" and hand over the report to the accountant.

From accountants' point of view asking for receipts for their own sake to support expenses on an imprest is futile. Receipts should be a confirmation of payment made and not merely produced as a cosmetic representation of imaginary expenditures. It is more credible to get a genuine and honest account of usage of funds rather that get a heap of fake receipts that make everyone "happy". And everyone includes the person accounting, the accountant and the auditor.

The story is a bit different in Ethiopia. In this country, people advance, repay and account for financial resources on the basis of trust. This is certainly virtuous in a social context. This perception is taken to the institutions. It is more natural for a person to give an account by word of mouth. When the accountant insists on getting a written account then people get offended because they perceive this as not being trusted to be truthful.

In Malawi, for services provided in the field such as food, taxi services there are no receipts! When you ask for receipts the taxi driver will look at you as if you are talking Chinese! Some just have a good laugh and tell you, "This is Malawi, we do not give receipts, and we have never given receipts to our clients!"

The situation gets even more interesting when you go to a *nyama choma* (meat roasting) place in Zambia. A team of Kenyan delegates went to have dinner out on an evening in Lusaka. The restaurant attendant had one chicken left. Since they needed two whole roast chickens so that every one could have a fair serving of the juicy meal, the attended told them the stock allocated for day was over. They could only have one chicken as he was not going to start roasting the stock allocated for the following day!

In Cameroon, most people find using numbers to explain grants receipts and expenditure cumbersome. In this part of Africa accounting is done in prose. People find it easier and convenient to explain expenditure in story form rather than using itemized records with corresponding figures of expenses.

In Liberia and Sierra Leone, most of the literate part of the population fled at the beginning and during the early years of war. The remaining population can hardly understand the idea of accounting given their low literacy levels. Most of the accounting done at the organization level is unclear. Reports from two consecutive periods do not flow since the ending balances and items on the prior report are completely difference from the subsequent report. When asked to explain the accounting reports they have prepared even when the most diplomatic language is used, these people feel unappreciated and not trusted. They really get offended to the point of not wanting to work with the grantor of funds anymore.

According to Kamoche et al. (2003), one of the factors that affect the management of companies in Africa is economic mismanagement despite the fact there have been significant advances in education and training. They also state that employers from multinational companies need to be sensitive to the cultures of the people they employ and the environment too.

9. Discussion of findings

From the above examples it can be seen that people from different cultural environments respond and react differently to accounting regardless of their social background, training and education. In some parts of Africa the whole accounting process is misunderstood. In other parts people find it cumbersome, others find it punitive. In some other parts the accounting system is considered a nuisance and an expression of lack of trust. It can therefore be concluded that culture has a significant bearing on accounting systems.

Yet, people from all societies in Africa do have a sense of accountability. It may not be written but socially members of the society feel obliged to explain how they have used another person's resources. When the accounting process is explained to people from the countries mentioned above, in a language that was social rather than technical they responded in a manner indicating that hey fully understood the process. They even held discussions amongst themselves to clarify and ensure a common understanding of what the concept was about.

It cannot be said that people in Africa do not understand accounting; it is, first, the lack of proper communication about the accounting processes that creates barriers between the grantees and the grantors. Secondly it is the assumption that the cultures of African have no systems of accounting at all and therefore accounting processes must be imposed on them.

Kamoche et al (2003) state that human resources management should not be regarded as "a set of practices expected to contribute to the achievement" of objectives of an organization in all situations. This, they argue is due to the fact that many socio-cultural factors have a great impact on human resources management in organizations in Africa, it should not be assumed that the application of management tools will always work as expected by the designers of these tools. In the same manner, it can also be argued that the fact that organizations set up offices in various parts of Africa, it should not be assumed or taken for granted that accounting standards will yield one hundred percent compliance on implemented. Just the way culture affects management of human resources, it also affects accounting in organizations to the more or less the same extent. This may explain why despite the high level of training and education in most professions in Africa, accounting of financial resources continues to pose serious challenges at all levels of organizations as well as at the general social context.

The art of numeration does exist in all human societies. However, this art may be expressed differently in every society (Brown 1968). An attempt must be made to learn the cultures of people one intends to work with instead of making assumptions that they can easily absorb norms and standards developed from a different society. This may explain why despite the high level of training and education in most professions in Africa, accounting of financial resources continues to pose serious challenges at all levels of organizations as well as at the general social context.

10. Conclusion

Accounting standards and principles are a product of culture. They must therefore be developed in a manner that includes and considers cultural aspects of all societies that are required to adopt them.

Thanks to archeologists, many discoveries have been made of artifacts that indicate that societies in Africa did have an elaborate system of token counting and other accounting practices. Similarities of these practices also point out to the fact that there was a lot of interaction between Africa, Egypt, Mesopotamia and other civilizations of the time.

Accounting standards and norms currently in use in Africa are viewed as foreign as they are developed in a different cultural environment and thereafter imposed, unexplained to people in Africa and hence the conflict between culture and financial management across the continent. There is need to domesticate these accounting processes and standards by considering the cultural set up in the various countries in

order to make them easily adoptable and more usable. It is also necessary to strike a balance between the foreign accounting concepts and culture to ensure a cultural fit and as a result ensure the success of financial management in Africa.

References

Baston, Andrew (1975), *Elements of Accounts*. London: Cassell.

Bloomfield, Leonard (1984), *Language*. Chicago: University of Chicago. 1984

Brown, Richard (1968), *The Making of Mission Communities in East Africa.* London: Routledge.

Ezzamel, Mahmoud (2002), *Accounting and Redistribution: The palace and mortuary cult in the Middle Kingdom, ancient Egypt*. The Accounting Historians Journal, June 2002.

Horngren, Charles & Sundem, Gary (1991). *Introduction to Management Accounting*. New Delhi: Prentice Hall of India

Iraki, Fredrick (2005), *Language and Culture – A Perspective*. Nairobi: Wajibu.

Iraki, Kang'ethe (2003), *Language and Cognition: Alienating Democracy in Kenya.* Nairobi: East Africa Human Rights Institute.

Kamoche Ken, Debrah Yaw, Horwitz Frank, Muuka Gerry (2003), *Managing Human Resources in Africa.* New York: Routledge

Mithen, Steven (1996), *The Pre History of the Mind*. London: Thames & Hudson Ltd.

O'Neil, Dennis (2006), http://anthro.palomar.edu/culture

Sy, Aida & Tinker, Tony (2006), *Bury Pacioli in Africa: A bookkeeper's reification of accountancy*. Abacus.

Appendix

Guide for Informant Interviews

1. **Bio data information**

    a) Level of education
    b) Occupation
    c) Industry

2. **Probing Points**

    a) Role of accounting outside the office i.e. home set up or other place apart from the office.
    b) Role of accounting in an organization i.e. place of work.
    c) Attitudes towards accountants and accounting
    d) Types of funds advanced – travel advance, petty cash imprest, etc
    e) The ease of accounting for funds advance
    f) The perception about accounting for funds after using them.

Vicarious Trauma Among university students: A case study of USIU.

Joseph Njoroge Kinyanjui

1. Introduction

The investigation is purely exploratory, hence the limited number of respondents (21). We hope that the result will justify conducting an investigation with a much larger sample.

As an institution, there have been attempts to investigate students' learning or educational effectiveness. Most of these attempts focused on pedagogy and the use of resources to maximize learning. Little has been done to investigate psychological causes that might hinder or affect learning. We intend to address this dearth of inquiry into the psychological 'contributors' for poor learning.

Though there could be other psychological causes of poor learning, vicarious trauma seemed useful given the series of ritual killings that rocked Kenya in the wake of the government crack down on illegal extortion groups.

The article reports on the results of the investigation, discusses these results and makes some suggestions on the way forward as informed by the findings.

2. Problem Statement

When we witness the traumatization of others, there is a likelihood we will also get traumatized vicariously. Given the amount of violence that is featured in our media, does watching, listening or reading about gory, violent events psychologically affect or traumatize students in a university setting? This is what we hope to investigate. Specifically, we intend to find out whether partaking of these violent scenes via our senses has traumatized students at the United States International University. If the students are traumatized, does this affect their studies?

A UNHCR (1995) document describes vicarious trauma thus:

Secondary trauma is the term that describes the range of psychological and physiological effects seen in those who work intensely with traumatized individuals. Experts have referred to these effects as vicarious trauma, burnout, exhaustion…… p.27

Though students do not work intensely with victims, they invariably get exposed to scenes of victims of violence lying in pools of blood dead or maimed. Does watching such scenes repeatedly have an effect on the students? This is what we intend to find out.

The information generated by the research will assist us develop strategies for assisting those who might be affected.

3. Conceptual Framework

The Diagnostic Statistical Manual (DSM IV) describes people with Post Traumatic Stress Disorder (PTSD) as individuals who have "experienced, witnessed" (our underlining) events that threatened their lives or integrity, as well as the death or injury of others. They responded to this threat to self or others with feelings of "intense fear, helplessness, or horror".   It is this witnessing that we wanted to investigate. Based on the DSM's description would witnessing traumatic events on the electronic and print media elicit similar responses?

Figley (2005) describes care givers who suffer compassion fatigue as a result of, "…helping people in distress…The helper, in contrast to the person(s) being helped, is traumatized or suffers through the helper's own efforts to empathize and be compassionate."

If a professional "helper" is traumatized by witnessing the suffering of others what about students? Our contention is that they will be affected and it is this that informed our desire to investigate the vicarious trauma phenomenon.

Silver et al (2002), worked with the victims of the September 11th terrorist attack on the US and asserts that, "Other studies have shown that simply watching traumatic events on TV can be traumatic to some, especially those individuals who had pre-existing mental or physical health difficulties or had a greater exposure to the attacks." It seems witnessing traumatic events, no matter whether one is witnessing them in the safety of their homes can been traumatizing, especially when they have other pre-existing psychological and health factors.

4. Hypotheses

I.   There is a relationship between witnessing violence via the media and getting vicariously traumatized.
II. There is an effect on learning from watching frightening and violent scenes on the media.

5. Methodology

A qualitative analysis of questions (see *Appendix*) was done. We interviewed twenty one students. These were both graduates and undergraduates. The undergraduates included all the four years from freshmen to seniors. Both genders were also represented.

6. Results

100% of the respondents agreed with question 1(see *Appendix***)** that they consumed information from the print and electronic media. On question 2, whether there were things they had rather not see or hear, 85% said there were. Child molestation ranked highest with 23% saying they had rather not watch or hear about such cases. It was followed by rape, murders, dismembering "chopped up bodies" which scored 19%. Others major events they did not want to see were motor vehicle accidents, and pornography. Some of the views of the 15% who were undisturbed by watching everything include, "I like to hear everything even if it is negative or traumatizing".

On question number 3 on how they felt after watching or hearing about killings, murders and so on, most said that they were affected in this order:

Scared/Terrified/Very bad: 48%;
Fear: 23%;
Sad/ Regret, Sorry: 28%;
Anger: 19%;
Terrible/Disturbed: 14%.

Some of the respondents' responses were in more than one of the above categories. Some of the comments they made include: "I have nightmares that can last for three days", "I feel like crying" and "When I hear it does not affect me as much as when I see it".

Had this made the participants not to want to watch the news? This wa dealt with by question number 4 and 52% responded in the affirmative. Some said, "I'd rather not know" or "Some pictures are very painful". Others, that is, 42% said that it had not stopped them from watching. They said, "This knowledge is good for me to know what is happening" and "There are other things to watch on TV e.g. movies etc".

Question number 5 was, "If you are not moved, would you say you are becoming "hardened"?" and 39% said that they had become harder. One commented, "I have numbed myself to the extent that I would rather not feel". Another noted:"Yes, basically coz, am getting used to the violence and the crime and all the bad news". And another: "It has become the order of the day". The other 61% said that they had not become hardened but rather they were affected all the time. One said, "If you've got a conscience you have to be moved".

On question 6 regarding whether what they watched and read in the media affects them in class? 52% said no. Some of their comments were:

"Not really, I feel safe when I am around class"

"I guard against watching very violent programs"

"I distance myself from it"

The remaining 48% agreed that they were affected. Their comments illustrate were as follows:

"I don't feel like going out as much due to fear"

"For several days I keep thinking about it"

"Some applications learnt in class directly reflect what is happening".

Question number 7 was asking, how experiencing the violence on TV and the radio impacted on their daily life? 10% said that they were not affected. The rest 90% said it had affected their daily life. 42% of these made comments like:

 "I am more careful"
 "Can't trust anyone".
 "Difficulty opening up to people"

 21% said they traveled less and tried to get home early. 26% "I get nightmares" or "I live in fear". One said, "I get angry and violent with those around me". Another noted: "I question many things".

7. Discussion
85% of the respondents said there were things they had rather not see or read about. This clearly shows that they find watching or reading about certain events unpleasant or obnoxious, hence the desire to avoid the unpleasantness.

This was borne out by their responses about how they felt after watching. Nearly a half felt scared, terrified and "very bad". The others had a slew of other negative emotions that they said they felt. Watching or reading about violence has an effect even if one is not a victim directly. When one is inundated by such scenes day in day out, how will it impact their psyche?

Consequently, 52% of the respondents did not want to watch or read about such events. The others felt they had to watch if they wanted to find out what was going on. They did not have a choice. Others decided to watch TV but ensure they chose only entertaining programs like movies.

Notice that 61% of respondents said that they were affected and had not become "harder". The remaining 39% said they had actually become "harder". We wonder what prize they will pay for this "hardness". This "hardness" can only achieved by dissociating from what is going on around us, especially if it is painful. It means that we do not psychological process these events. They remain unconscious and fester only to manifest in destructive ways or even through psychosomatic illnesses. One might also become callous in their attempt to shield themselves from experiencing any painful feelings.

48% of the respondents agreed that watching or reading about the violence affects their concentration in class. Of the 52% that said they were not affected, their comments were most revealing. Some actually felt safe in class. It is like this was one of those places that they could relax compared to the maelstrom of turmoil going on elsewhere. Others said they guarded against watching anything violent which in effect negates their assertion that they were not affected. Probably this can be explained by the phenomenon of dissociation mentioned above. This is a defense mechanism that might be useful to rely on the short-term. However, on the long term it has adverse effects on its users as they lose touch with reality.

90% agreed that watching and reading about violence had an impact on their daily life. One respondent said that she was affected more by watching that by reading about it. This seems like useful thing to research on. Does what we see traumatize us more that say what we hear, read about or access through our other senses?

The results clearly show that indeed the students were affected by watching or reading about violent programs. These negative effects permeated their lives and actually 48% affected most on them in the classroom.

This clearly, was a very small sample, as such, there is need to investigate further using a bigger sample. Research on professions in the frontline of helping for instance, the police who collect the "pieces" after grisly murders, and the medical personnel that deal directly with unseemly situations might prove instructive. They may all be suffering quietly from the effects of vicarious trauma.

8. Conclusion
United States International University might do well to come up with strategies to address the vicarious trauma of their students. May be some kind of regular 'communal' debriefing sessions could be conducted for the students to help them process the trauma and continue to live full lives. Other learning institutions, in Kenya, would also benefit from similar undertakings.

The media needs to be sensitized to package the news in less gruesome ways. Media practitioners need be sensitized on the effects of disturbing scenes on viewers.

If indeed individuals can be traumatized just by witnessing the traumatization of others, how can people witness such scenes daily and continue to thrive psychologically? How do they continue functioning as healthy human beings? We have in mind here, professions like in medicine nurses, doctors and the police. It is imperative that this be investigated to come up with ways of helping these individuals to continue functioning and in a healthy manner.

9. Way Forward
A much bigger survey is called for to find out what the situation is like among the Kenyan population, especially the population that has access to print and electronic media. Our police force is a case in point. They are the ones that "collect the pieces" so to speak and get the brunt of all the violence in its rawness. They are routinely accused of callousness, and being indifferent. Is this their way of coping? How does it manifest itself among the people? Does it cause apathy or feelings of helplessness? How do we explain a small group of criminals taking the rest of the population hostage? Maybe this proposed research might shade some light on these questions. This is necessary in order to suggest ways of militating against the situation.

In our case as a university, this study will stimulate discussions that will generate suggestions on different ways of dealing with the problems. Either, the university might take a more active stance and initiate coping programs spearheaded by its counseling center or it might come up with a more generalized approach that will

involve the whole university community. That there is need to find out the effects of witnessing the victimization of others is not in doubt.

We will also be able to suggest to the media houses to be responsible when delivering news. The university might also establish a way of communally debriefing those affected on a regular basis.

10. References

American Psychiatric Association (1994) **Diagnostic and Statistical Manual of Mental Disorders (4th ed.)** Washington , DC: American Psychiatric Association.

Figley. C. R (2005), 'Compassion Fatigue: An Expert Interview with Charles R. Figley MS. MD' as interviewed by Jessica, E. Gould, Freelance Medical Writer Washington, DC, posted on 17th October 2005.

Silver, R.C., Holman, A., McIntosh, D.N., Poulin, M., and Gilrivas, V. (2002). Nationwide Longitudinal Study of Psychological Responses to September 11. *Journal of the American Medical Association, Vol. 228*, pp. 1235-1244.