INTRODUCTION

This course brings together three major areas of specialist disciplines, namely Sociology, Criminology and Accounting. The course is not intended to make the students proficient in the abovementioned fields of study. Rather, it is mainly to give them knowledge, skills and attitude related to the three specialist areas of the course Interdisciplinary II. To this end, the study of sociology, criminology and accounting is relevant for law students in promoting knowledge and skills transfer which will significantly add values to the legal practices in general and address social and legal problems (e.g., deviance, delinquency, social injustice, crime problems including financial offense, organized crime, terrorism, corruption, etc) that are hampering developmental endeavors, security and welfare of the society at large.

As a three credit hour semester course, Interdisciplinary II will be conducted for 16 weeks.

For ease and uniformity of delivery, Sociology and Introductory Criminology constitute part one and two of the course respectively and offered (progressively) in the first twelve weeks duration of the semester, followed by Introductory Accounting for Lawyers that constitutes the third part of the course and is offered in the remaining weeks of the semester.

The course begins with the first part by introducing students with the subject matter of sociology that covers definitions, historical development, types, sub-fields and theoretical perspectives of sociology. It also deals with culture, socialization, society and law, including the relationship between and/or impact of social system on the legal system and vice versa. Moreover, it gives an overview of social organization, bureaucracy, social institutions and social processes (social structure, relationships and social interaction, stratification, social change, social mobility and inequality).
The second part deals with the introductory remarks of criminology. It begins with the conceptual and theoretical frameworks and schools of thoughts about crime, deviance, delinquency, penology, victimology and criminology. Furthermore, it describes types of crime problems and criminals, and measurement of crime, correctional administration including punishment, treatment of offenders and alternatives to imprisonment.

Introductory Accounting for Lawyers aspect of this course deals with elementary notions of drafting of balance sheet (the balance-sheet: principles of drafting, summary description of the major categories of a balance-sheet; notions of provision and elements of prospective accounting techniques); roles and duties of company auditors; elements of evidences to be expected from regularly kept accounting documents for the establishment of financial offences; standard tasks/mission to be set to accounting experts in the search for financial offences and elements of identification of bankruptcy situations and on company tax offences. Moreover, this part of the course acquaints students with the knowledge and skills of interpreting audit reports.

Throughout the course, some illustrative case studies shall be presented from the Ethiopian context.
Course Objectives:

After being through this course, the students would be able to:

- Understand the meaning of sociology, sociological imagination, deviance, delinquency, crime, penology, victimology, criminology and related key concepts;
- Familiarize themselves with the basic principles, theories and approaches of sociology and criminology related to legal practice;
- Explore the nexus between and role or impact of law in society & vice versa;
- Know detailed description of the causative factors and measurement of crime;
- Analyze legal phenomena with in the context of sociological imagination and social system/institutions;
- Appreciate the benefits of the knowledge of sociology and criminology to address legal problems;
- Understand the meaning of accounting;
- recognize the characteristics of accounting information;
- Distinguish between the different users of accounting information;
- know the different specialized fields of accounting;
- Recognize the steps in the accounting cycle;
- Prepare basic financial statements of a firm;
- Identify elements of evidences to be expected from regularly kept accounting documents for the establishment of financial offences,
- Understand accounting issues related to bankruptcy,
- Get acquainted with the different types of audits; and
- Differentiate between the different types of audit reports and their implications.
PART I: SOCIOLOGY FOR LAWYERS

The first part of the course- sociology for lawyers, deals with introducing students with the subject matter of sociology that covers definitions, historical development, types, subfields and theoretical perspectives of sociology. This part also covers culture, socialization, society and law, including the relationship between and/or impact of social system on the legal system and vice versa. Moreover, it gives an overview of social organization, bureaucracy, social institutions and social processes (social structure, relationships, stratification, social change, social mobility and inequality).
UNIT ONE: THE SUBJECT MATTER OF SOCIOLOGY

Unit one presents the subject matter of sociology including the conceptual framework of sociology, sociological imagination and sociology of law; its development, founding fathers and types of sociology.

Unit Objectives:
On completion of this unit, students should be able to:

- Define sociology, sociological imagination, sociology of law and other key concepts relevant to legal studies, and appreciate the nexus between sociology and law
- Describe and discuss the types and sub-fields of sociology
- Achieve broader understanding of the contributions of founding fathers of sociology in light of law and express their views in the class
- Understand the concerns of sociology and analyze these with the legal context

Basic Questions:

- What is Sociology
- What is Sociological Imagination?
- Discuss the jargons of sociology
- What is Sociology of Law?
- What are the major Social Currants?
- Who are the major founding fathers of sociology?
- What were the contributions of early and modern sociologists?
- Describe and discuss the types of Sociology
- Compare and contrast the subfields of Sociology
1.1. CONCEPTUAL FRAMEWORK

1.1.1. The Meaning of Sociology, Sociological Imagination and Sociology of Law

1.1.1.1 The Meaning of Sociology

In sociology, few concepts are overlapping and very difficult to give one agreed definition. Thus different scholars provided different definitions. However, for the purpose of this course we will deal with the definitions given by the following three scholars: August Comte, Otite O, and Charon Joel M. In this regard, students are required to synthesize those definitions for the broader understanding of the meaning of sociology.

Auguste Comte (1837): He found and coined the term sociology for the first time. He combined two Greek words (1) “Socio”- means society, (2) Logos (Logy)-means study. Comte thus defined sociology as the study of society/the science of society. That is, sociology is the scientific study of society.

Otite Onigu (1994) broadly defined sociology as “the science of society, social interactions and social institutions.” He further contend that sociology deals with studying social structures and relationships [For him social structure meant the way in which society organized in terms of status, class, roles, norms and values]. However, Otite regard human/social interactions as(sometimes) problematic. What do you think?

(3) Charon Joel M. (1993) on the other hand defined sociology (broader than that of Comte & Otite) as “one perspective that is useful for understanding society (modern society), social change, and social problems.” As he described, the study of major social problems such as deviance, delinquency, crime, poverty including unemployment, begging, divorce, prostitution, health problems and the like are among the concerns of sociology.

According to Charon J M.,

- Sociology is an academic discipline with various concerns, theories/perspectives, and scientific approaches. It examines social interactions, social patterns (culture,
institutions, social structure, roles and power relationships) and ongoing processes of socialization.

- Sociology as a science focuses on five topics: societies, social organizations, social institutions, social change & social problems.

In reference to the above (& other definitions) students should be able to recognize the following argument:

Instead of defining sociology in one simple sentence, for example ‘the scientific study of society or social behavior’, it is better to see and define sociology as the study of social behavior, social system, social organizations/institutions, social structure, social interaction, culture and socialization, social order & social control, and social change-to name the most central. Throughout this course, there will be an attempt to describe and discuss these concepts that are central to sociology. Perusals of the readings and discussions by the students taking this course need to assess these concepts, as sociological jargons.

Activity:
1. What are the major issues/concepts commonly raised in the above definitions?
2. Identify and explain key concepts specifically focused by Comte, Otite and Charon.

1.1.1.2 Sociological Imagination

The meaning of sociological imagination and its key elements:

- “The ability to see our private (individual) experiences and personal difficulties as entwined with the structural arrangements of society and the historical times in which we live” [C. Wright Mills, 1959 cited in Zanden, 1993].
- “An awareness of the relationship between an individual and the wider society” [Schaefer & Robert, 1993; Schaefer 2003].
In an attempt of understanding social behavior, sociologists rely on an unusual type of creative thinking (Wright Mills described such thinking as sociological imagination), which is an awareness of the relationship between an individual and the wider society. This awareness allows us to comprehend the links between our immediate, personal, social settings and the remote, impersonal social world that surrounds us and helps to shape us(C. W. Mills 1959 cited in Schaefer, 2003). The key element in the sociological imagination is the ability to view one’s own society as an outsider would, rather than only from the perspective of personal experiences and cultural biases. The sociological imagination thus allows us to go beyond personal experiences and observations to understand broader societal or public issues.

Examples: unemployment, divorce, crime problems, the practice of eating while walking (in Japan people don’t eat while walking, they will stop to eat or drink while they are walking—considered as abnormal behavior, disrespect).

i) Unemployment is unquestionably a personal hardship for a person without a job. However, C. W Mills pointed out that when unemployment is a social problem shared by millions of people, it is appropriate to question the way that a society is structured or organized.

ii) Divorce: Mills also viewed divorce not simply as the personal problem of a particular man or woman, but rather as a societal problem, since it is the outcome of many marriages and complex predisposing factors.

iii) What is your opinion regarding crime problems in Africa including Ethiopia.

Calhould and Suzanne also defined sociological imagination as a way of looking at our experiences in light of what is going on in the social world around us [Calhould, D & Suzanne, 1994].

The basic premise of sociological imagination is the notion that only by understanding the society in which we live can we gain a fuller insight into ourselves as individuals.
To paraphrase Mills: people do not usually define their personal problems in terms of historical change and institutional contradictions. They do not usually think of the connection between the patterns of their own lives and the course of world history. Thus sociological imagination is the ability to grasp the relationship between our lives as individuals and the large social forces that help shape them.

Various scholars contend that Mill’s arguments were sometimes controversial and refuted as “our personal trouble and public issues… overlap and interpenetrate to form the larger structure of social and historical life.”

Take for example, unemployment problems can’t be looked into the ‘personal characters’ of individuals but because of the collapse structure of opportunities, global external influences such as financial crisis, economic recession, climate change, catastrophic impacts of HIV/AIDS, structural adjustment policies. Therefore, the possible solutions require to consider the economic, legal, political, cultural,… interactions of the society and not merely the personal situation and characteristics of the individual.

1.1.1.3. The Meaning of Sociology of Law

Sociology of law which is radically different from sociological jurisprudence in its methodology and ideology deals with understanding the processes by which laws emerged or were created, focuses on consensus and conflict paradigms of social institutions, the relationship between law and more general social norms including, the impact of one over the other(Cotterrell,1992, Liska 1981).

Sociology of law refers to both a sub-discipline of sociology and an approach within the field of legal studies. Sociology of law is a diverse field of study which examines the interaction of law with other aspects of society, such as the effect of legal institutions, doctrines, and practices on other social phenomena and vice versa. Some of its areas of inquiry include the social development of legal institutions, the social construction of
legal issues, and the relation of law to social change. Sociology of law also intersects
with the fields of jurisprudence, economic analysis of law and more specialized subjects
such as criminology.

1.1.2. Historical development of sociology

A necessary element of any science’s self-awareness is its history. Most sociologists find
it convenient to place sociology’s origins with the work of a French sociologist Auguste
Comte (1798-1857), who was the first to use the term “sociology”

Before sociologists, there were social philosophers, historians, political scientists,
economists, geographers, and religious thinkers who looked at society but objective
investigation was not the goal of these scholars. Earlier to the emergence of sociology as
a scientific study, these scholars used their speculations in order to deal with societal
issues and problems. In this regard, it emerged as a scientific discipline in the late 19th
or early 20th century.

What are the major reasons for its late emergence?.... because of the SOCIAL CURRANT
of the 19th C.

There are six types of social currants:

1. Massive social change[due to revolutions]
2. Political upheavals
3. Exposure to different cultures
4. The development of secularization
5. The growth of physical sciences
6. Social problems and social reform movements

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3 Social currants are circumstances or factors for the late emergence of sociology as an independent scientific thought
1. Massive social change: complex social problems emerged and disturbed the existence of society, social organization changed in the 19th C. The social life, order, living standards, the politics and governance significantly changed. There is always a controversy for instance that the rural world still exists in the western world and mixed life styles in some cities of Africa, including Addis Ababa. The other social scientists/ than sociologists/ did not provide relevant answers for these problems at that time. Thus change in human life & social organizations, etc lead to cause massive social change, and this situation facilitated the emergence of sociology and the demand for sociologists so as to respond to the stated change induced problems. The most well known cause for massive social changes is revolution.

i. Industrial Revolution (1760-1780), which caused

- emergence of urbanization with all its complex features and problems ;
- change of production system from traditional to capitalist system where there are rampant social problems demanding social welfare interventions prevail. Industrialization, urbanization, developments in medicine, education and mass communication has changed all situations.

Today, people’s behavior is subject to countless influence of these changes. Such sort of interest in human/social behavior and the characteristics of different social groups/institutions is very much the ‘meat and drink’ of sociology.

ii. French Revolution (1789-1799), is the second basic factor caused massive social changes as a cause for the emergence and development of sociology in early 20th or late 19th century.

2. Political upheavals: during this time, several regulations and revolutions occurred in America, and Europe, there were poor political orders, polity considered as a social organization. Whilst religious phenomena was in power of rulers so as to challenge the power of kings (no strong challenge of political power during upheavals). In some parts of the world, even reform of the state/government was suggested by sociologists (political sociologists). The purpose of the reform is to reconstruct the existing government, address the pressing needs of the larger public. Sociologists were very
much interested in such reconstruction, as a result, the discipline sociology emerged as a scientific school of thought.

3. Exposure to diverse cultures

Due to colonial expansion in Europe, Asia, Africa and colonizers from the West administered the existing different culture. Then sociologists interested to study the cultural relationships and differences emerged after colonization for which scientific thought of social culture was one factor.

4. Development of secularization

Secularization is the process where by religious thinking, practices and institutions lose social significance, which contributed to the emergence of sociology (after the development of secularization, the influence of religion was minimal; the belief on the power of supernatural God/Allah was loose). Development of secularization affected the values and beliefs of society hence brought significant effects on the social life. Therefore the demand for sociology or sociologists become vital after secularization so as to study social life, assess and address social problems associated with the values, normas, beliefs, attitudes and social behaviors due to secularization.

5. Growth of physical sciences

The development of physical sciences (including science & technology, medicine) led to the growth of scientific and experimental methods. As a social science, sociology come up to use various research methods/experiments to come up with different scientific conclusions to remove different taboos of natural phenomena.
6. Social problems and reform movements: Social problems caused by various revolutions and industrialization came up with multitude of social problems inspired to change the existing government and political or social system.

Although sociology emerged as a formal academic disciple in the early 20th, what makes it a thick subject is that sociological enquiry can be traced to antiquity. For example, the 5th century B.C, Plato was concerned with how social order could be maintained in the light of individual differences, etc.

The most important point to be remembered is that both the discipline sociology and the social engineers sociologists are not as highly concerned with the study of the history and processes of social currents but with that of the impacts on the society, social life, social institutions and complications associated with these factors.

Misconceptions about sociology

Sociology focuses on the study of human/social behavior. Yet we all have experience with human behavior and that at least some knowledge of it (please refer Interdisciplinary I for further clarification). All of us might well have theories about why people get tattoos, for example, or why people become deviant, criminal, corrupt, ethnocentric, and why they commit adultery.

Our perspectives typically come from “common sense” - that is, from our experiences and conversations, from what we read, hear, listen, from what we see on television, and so forth.

In our daily life, we rely on common sense (which is normal) to get us through many unfamiliar situations. However, this knowledge is not always accurate, because it rests on commonly held beliefs rather than systematic analysis of FACTS.

Several misconceptions pervade the discipline of sociology. But, the following four are the most common ones.
Sociology has been conceived as some kind of a “reform movement”. But sociology is not a reform movement.

Sociology has been confused with “socialism” as a specific way of changing society; rather sociology is the science of society, interaction, social behavior, institutions and problems.

Sometimes misconceived as a “social work”, perhaps because both deal with social problems. However, social work is sub-specialization of sociology predominantly concerned with individual problems as aspects of social actions and social welfare whereas sociology is interested in securing facts and drawing generalization about the larger society.

1.2. Founding fathers of sociology and their contributions

After industrial revolution, several scholars have been found to study social changes and social problems, how social life functions and the development of sociology. Almost all of the founders agreed that there was a fundamental change and transformation in the world that affect society and institutions, including the legal system. However, they argue differently and developed competing theoretical and scientific explanations.

a. Auguste Comte (1798-1857), the first founder of sociology

Comte’s major works: he sought to make scientific study of society by removing from the realms of philosophy and theology (speculation and metaphysics). He divided his study into two as
(a) ‘Social static’- the law governing stability in society, and
(b) ‘Social dynamic’- the law governing change in society.

Auguste Comte’s work entitled “Positive Philosophy, 1855” and because of his works, Auguste Comte is known as positivist.
His approach of studying society is known as positivism, which was a vital sociological method used for scientific study of society. He divided society into two: static and dynamic society so as to study the change & stability of society, later on discovered as two laws (static law and dynamic law) governing stability and changes within the society. Positivism means scientific study of society that focus on positive reality than speculation. Comte considers sociology as a “queen of sciences, at the top of other social sciences and its practitioners/sociologists as scientist priests.” Like Durkheim, Comte emphasized the binding function of shared values and beliefs of the society.

2. Karl Marx (1818-1883): His work was focused on the role of coercion (conflict) and fraud in the society and institutions. He argued that conflict and fraud as normal and inevitable aspects of social life, which play key role even in keeping society intact and maintain social order(law). Karl Marx further argued that “society struggle or compete for rewards between the dominant (powerful) and exploited (powerless) groups so as to promote efficiency and productivity by using means of production.

Marx used economic arguments to show that as capitalism developed, profits would fall, the level of exploitation of workers would increase, and the result would be class conflict and revolution. Unlike the other earlier 19th century theorists, Marx is still important, not only because his thought became the basis of political movements, but because some of his ideas are still useful as starting points for the analysis of society and social institutions including polity and law.

3. Emile Durkheim (1858-1917) Frenchman and greatest sociologist of the 19th century. Durkheim grew up in France, much of his work is concerned with what makes society hold together, and what makes them work together. But perhaps his most famous book is Suicide, where he asks the question why people kill themselves? His works emphasized on the binding function of shared values and beliefs of the society.
The most important contribution of Durkheim in the study of legal system, i.e., he said

“Law is the measuring rod of any society”. Law reproduces the principal forms of social solidarity(cohesion). He then described about two type of society: mechanical and organic solidarity.

(i) Mechanical solidarity means the type of society lived in small & homogenous community, performing similar work, share similar life style that cement their social order.

(ii) Organic solidarity is the type of society that deals with division of labor, specialization, and complex life style.

Durkheim also said “behavior can’t be fully understood in individualistic terms, it must be understood within larger social contexts.” He wrote of social solidarity as “a wholy moral phenomena”, said that “as there are close relationship between law and morality, there are conflicts between legal and moral rules/principles, he underestimates conflict between them”.

Durkheim focused on the two major parts of the law- criminal law and punishment, sanctions and obligations. He analyzes society and its legal rules. He gives scant attention to the legal profession, the police, the court but recognizes the existence of the state officials. He ignored questions about power, conflict of interests, etc.

Durkheim’s Model and Analysis of society, Law and Morality

<table>
<thead>
<tr>
<th>Stage</th>
<th>Solidarity</th>
<th>Law</th>
<th>Sanction</th>
<th>Morality</th>
<th>Social effect</th>
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<tbody>
<tr>
<td>I</td>
<td>Mechanical</td>
<td>Crime</td>
<td>Repressive</td>
<td>Communal</td>
<td>Psychic cohesion</td>
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<tr>
<td>II</td>
<td>Organic</td>
<td>Contract</td>
<td>Restitutive</td>
<td>Cooperative</td>
<td>Functional integration</td>
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(Cotterrell, 1992, Zanden, Kirby, 1997)

4. Max Weber (1864-1920), German & greatest sociologist of the 19th century. His important works include- “the characteristic of bureaucracy for organizational functioning”; “the Protestant Ethics and the Spirit of Capitalism”, “Theory of social and economic organizations”, etc. Weber recognized the importance of shared values and administrative mechanisms such as government bureaus and business firms that establish interactions between individuals and the larger society.
In addition to his work on the rise of capitalism which we have already discussed, he was concerned with political changes and the rise of the nation state. One of the themes he discussed was the forms of political authority: the change from (i) "traditional" forms of political authority, to (ii) "rational-legal" forms of political authority, based on rules.

Unlike Marx who saw the state as eventually disappearing, Weber predicted that in the modern state, the administrative system and bureaucracy would become more and more powerful. If you look at the EU or Japan at the present day, where the bureaucracies are very strong, Weber seems to have been right. These new forms of political organization grew up in the free cities of northern Europe, outside the control of the powerful states. A third type of political authority he discusses is (iii) "charismatic" authority, the authority of religious leaders claiming magical powers or direct links with supernatural.

Weber argued about bureaucracy and its importance to organizations, and the importance of social action. He also focused on the role and functions of religion by saying: “religion reinforces a group’s solidarity, hard work, group strength, stability and increased performance and efficiency.”

5. Herbert Spencer (1820-1903), British sociologist

The birth of sociology in England is linked with the name of H. Spencer. His major works include ten volumes, consisting of five separate titles: principles of biology, psychology; sociology; the study of sociology and principles of ethics. Spencer’s place in sociology—his conception of structural differentiation, understanding of society as a self-regulating system, and his analysis of the relation of social functions with the structure of society, he anticipated many propositions of structural functionalism in sociology.

Much of the language of 20th century sociology comes from Spencer, who liked to see society as some kind of organism, with the different parts (the family, the economy, the political system, religion) all working together to keep it going, and words like "function" and "social structure" are still used.
Herbert Spencer, the father of Social Darwinism, argued that societies evolve from lower to higher forms. As generations pass, the most capable survives while the least fit dies out. He argued that if one helps the lower classes, it interferes with the natural process. His major argument is “by competition the fittest survive,” took ideas from Charles Darwin’s evolutionary theory of natural selection, and survival of the fittest (focused on how society changes over time). However, the ideas of Bentham (philosopher) had influence on Spencer. He formulated the ‘law of equal freedom’ in his book “Social statics (1851)” are very essential for the development of society. Spencer argued that “every man may claim the fullest liberty, freedom of individual actions, competition and survival of the fittest.” According to Spencer, the subject-matter of sociology deals with the concepts of society, social growth, social structure and social functions. He opposed not only the law to aid the poor but also any state interference in public affairs.

6. Harriet Martineau(1802-1876): English sociologist who translated Comte’s work, considered as a path breaker in her own right as a sociologist. She offered insightful observations of the influence of customs and social practices on the society as a whole. Martinneau’s book “society in America”(1837) examines and gives special attention to the influence of religion, politics, immigration, socialization, social class distinctions and to such factors as gender and race. Her writings emphasized the impact that the economy, law, trade, and population could have on the social problems(such as legal problems) of contemporary society. She spoke out in favor of the rights of women, religious tolerance... and she argued that intellectuals and scholars should not simply offer observations of social conditions; they should act on their convictions in a manner that will benefit a society.

Concerns of Sociology: By nature, sociology has its beginning in attempts of thinkers to understand the impact of the transformation-which accompanied modernization and /or civilization in the West, and gradually in the developing countries. The central argument of sociology is that “ours is radically different from that of former ages, it is the task of sociology to help us understand this world.”
Sociology is primarily concerned with human beings as they appear in social interaction and the effects of this interaction on social behavior.

Sociologists believe that such interactions can range from the first physical contacts of the new born baby with its mother to a philosophical discussion at international forums, from a causal passing on the street to the most intimate of human relationships (from micro- to macro- level interactions). They are therefore interested to investigate questions such as what factors and processes or situations lead to these interactions? What exactly occurs when social interactions take place? What are their short run and long run consequences?

In this connection, sociology asks (raises) the following guiding questions of the modern times:-

(1) FACTUAL QUESTIONS;
(2) COMPARATIVE QUESTIONS;
(3) DEVELOPMENTAL QUESTIONS; &
(4) THEORETICAL QUESTIONS

1.3 Sociological Jurisprudence and Sociology of Law

The students of legal studies are encouraged to differentiate and discuss on the conceptual framework between sociological jurisprudence and sociology of law. Sociology has a ready affinity for the philosophy of natural law. Sociological jurisprudence (rarely used today).

Some founders of the school (e.g Eugen Ehrlich, an Australian Jurist) contend that the sociological jurisprudence relies on the concepts theories, philosophies and principles of law and society. Now a days it tends to be embraced by ‘socio-legal studies’, emphasizes the importance of placing law in its social context, of using research methods, of recognizing that many traditional jurisprudential questions are empirical in nature and not purely conceptual. A pervasive theme is the gap between the “law in the books” and “the law in action”(Cotterrell, 1992).
Sociology of law, which is radically different from sociological jurisprudence, deals with understanding the processes by which laws emerged or were created, focuses on the relationship between law and more general social norms including, the impact of one over the other (Ehrlich, Pound, Quinney, Hills, Selzinkck)³¹.

Most sociologists would still agree with Pound, Ehrlich and others that “the center of gravity of legal development” lies in changing way of life and changing social organizations/institutions, social problems. Human behavior is full of contradictions and contradictory elements (Saxena, 1996) and hence law is the basis for the structure of society and institutions.

In sum “a society without law is like an automobile without brakes” (Saxena, 1996). It is important to set things in motion, but it is equally important to be able to stop them.

Dear student, state some of the laws in the Bible or Quran, and discuss within the context of the above quotations! Example … God gave Adam & Eve full freedom in the Garden of Eden with one exception (restriction)…God’s forbidding was merely an expression of his lawful authority.

1.4 The major themes of legal sociology

- The interplay of formal and informal processes. As in the study of formal organizations, sociological inquiry tends to emphasize informal structure and the informal influences on decisions. This emphasis, however, doesn’t detract from the importance of the formal or legal system.
- Sociology views law and the legal order in context and in action. The social sources of legal change, especially the response of law to altered values and to new forms of social organizations; by examining the relation of law to other institutions and by which lawyers, judges, police, and other authorized officials do their jobs. For

³¹ as cited in Cotterrel, 1992 and Saxena 1996
example, public apathy toward certain types of crimes is part of the context of public work, as is the enthusiasm of some groups for getting rid of deviants, juvenile delinquents and criminals.

- Sociological context sets problems for legal agencies. Sensitivity to law-in-context leads to a concern for law-in-action, that is for understanding how decisions are made.

*Activity:*

*Describe and discuss the major concerns of legal sociology.*

**1.5. Sub-fields and Types of sociology**

1.5.1. Subfields of Sociology

The field of sociology covers an extremely broad range of areas including every aspect of human social conditions. Different scholars have attempted to divide sociology in to different sub-specialties on the basis of some criteria.

Currently sociology has got quite several specific sub-fields or specializations, to mention some: urban sociology, sociology of development & underdevelopment, sociology of rural development, social policy planning, sociology of family, sociology of gender & development, industrial sociology, sociology of organization, sociology of law, social action, social work, social anthropology, sociology of education, cooperatives, social administration, social psychology, social welfare, sociology of deviance, sociology of culture & development, , sociology of science & technology, social institution, sociology of knowledge, socio-linguistics, medical & clinical sociology, demography (population studies), criminology & crime administration, political sociology, sociology of religion, sociology of youth and children, sociology of elders(geriatrics), sociology of development, social rehabilitation and so on.
1.5.2 Types of sociology

Some scholars classify sociology as APPLIED and BASIC/PURE sociology. While others classify it as MICRO and MACRO sociology. The classifications are not to describe them different disciplines rather they are different lenses to examine what is happening in society, they are not mutually exclusive but interrelated.

1. Applied Sociology referred as the use of the discipline of sociology with the specific intent of yielding practical applications (problem solving) for human behavior and organizations.

2. Basic or Pure Sociology refers to sociological inquiry conducted with the objective of gaining a more profound knowledge of the fundamental aspects of social phenomena.

3. Micro Sociology is the type of sociology that studies society at the micro-level: the relationships within and between small groups. For example, how are relations in the family affected when the wife starts/stop working outside the home? What happens when a new element is brought into a formerly homogenous group? Micro sociology is concerned with the small or micro social issues, interactions and problems.

4. Macro sociology refers to the type of sociology that deals with the biggest (macro) social issues and sociological investigations which concentrate on large-scale phenomena or entire civilizations. Macro sociology examines the relationships among large groups of society at macro-level [whole societies]; attempt to explain the fundamental patterns and processes of large scale social relations (eg. between states or countries).

Activity:

Compare and contrast the types of sociology.
1.6. Relationship between Sociology and other sciences

As stated some where in this lecture note, sociology is one of the social sciences particularly behavioral sciences in its concerns, approaches and theories. Moreover, it has also relationship with some physical sciences as well-in terms of methodological linkages and theoretical perspectives. Although it is difficult to exhaust all the relationships, mention of key relationship between some of the disciplines seems important.

1. Sociology and other social sciences

As mentioned in the introductory part above, the basic differences and similarities between sociology and other sciences lies on the central concerns, approaches/methods or techniques of study, and the like. Paradoxically, sociology like other social and behavioral sciences is holistic. Like anthropology, psychology, economics, development administration, management, history, philosophy, .. it is social and behavioral science; a science of society. As a lately emerged social science, it mainly investigates societal issues, actions, interactions and problems induced due to industrial transformation and modernizations. However sociology may differ from other social sciences in its subject matter, concerns, and techniques of investigating social or institutional issues, interactions, relationships and problems.

2. Sociology and psychology

Both sociology and psychology are social and behavioral sciences. They study the behavior of human being (psychology deals with animal behavior as well) but with different central focus. Sociology is a perspective focused on the social nature of human being. It deals with groups and social behavior. Psychology, although examines the human being, its central focus is not on societal behavior, rather on the individual behavior and the function of the individual mind. They also differ in their subject matter & method of studying human behaviors.
3. Sociology and anthropology

Sociology and anthropology share an interest in social relations, organization, and behavior. However, important differences between these disciplines arose from the kinds of societies studied: sociologists focused on the industrial West and modern societies; anthropologists, on non-industrial, militant, traditional societies.

They differ in utilizing the research methodology (techniques), i.e. sociology focuses on large-scale, complex nations or societies, it uses questionnaires and other means of gathering masses of quantifiable data (rely on survey research, statistical inferences and analysis, probability sampling techniques, hypothesis development and statistical testing).

Anthropology on the other hand rely on ethnographic field works, observation methods. Both sociology and anthropology are the major behavioral and social science disciplines, the former mainly concerned on the social life the modern societies (civilized, urban). While the latter deals with the social life of traditional/processes and features of pre-industrial societies. Even though both disciplines interested in the study of culture and cultural elements, their subject matter and techniques of investigation slightly differ.

4. Sociology and philosophy, history, theology

Unlike philosophers and theologians, sociologists do not usually look for clues in abstract ideas or beliefs, rather sociologists are mainly concerned with the ways in which people are influenced by their experiences in life—by the families they grow up in, the friends and neighbors they come into contact with, the ways in which they are affected by the state, the jobs they do, the groups they belong to.
5. Sociology and physical sciences

Most of the physical sciences like biology, medicine, pharmacy, physiology, anatomy, chemistry and physics are interested in the physical, natural or genetic make-up of human beings. Whilst, sociology is interested in the social make up of human beings. However, sociology has important relationship with the health/medical sciences-having an understanding of social behavior, patterns of social interactions and cultural elements help promote effective health services.

6. Sociology and law

According to Roscoe Pound (1870-1964), sociological approach to law is instrumental in addressing the various aspects of social problems. Law is an aspect of social control that must be developed in relation to the existing societal needs and problems; it thus must rely upon sociological perspectives and approaches. Pound recognizes the sociologists and lawyers as the “social engineers”. The relationship between sociology and law is best explained in the topics “law & society”, “sociological jurisprudence” and “sociology of law”. There were many scholars argued about the relationship between sociology and law (please read the section on ‘sociological jurisprudence and sociology of law’, in this unit).

1.7. Importance and Utility of Sociology for Lawyers

Learning sociology is in part a process of self-exploration. However, no one can study sociology without having to confront challenges to some of their own deeply held views.

In view of the above significance, let me ask you “Why should students (i.e. law students) who do not plan to become sociologists bother to study such thing? What special aspects of the real world are revealed to us by peering through a sociological window?
Consider the following application of sociology (partial list):

- Applicable to the multitude of questions related to human beings, social behavior, social interaction, social problems (such as legal problems) and institutions. It provides both knowledge and skills from sociological arena and add significant values to the legal knowledge and practices in the process of diagnosing and managing or changing problems affecting the society and promoting justice and welfare.

- It contributes a lot to make detailed & numerous empirical studies to gain knowledge and understanding of modern society and institutions.

- It helps understand why people act the way they do, aids understanding of one’s own identity, attitude, thinking and behaviors and the implications for the social and legal institutions.

- Sociology is applicable in the investigation of various categories of policy implications, legal instruments including planning, implementation and monitoring/evaluation strategies.

- Sociology and sociologist can then help make social institutions more efficient, for instance by studying leadership inefficiencies, absenteeism, competition or morale can have a larger significance.
Unit Summary

Sociology is the scientific study of society, social life, social interaction, social behavior, social order, social control, social relationship, social network, social organizations (formal and informal organizations such as communities, group and group dynamics, associations, clubs, bureaucracy and its consequences), social institutions including legal institutions, social problems including legal problems, social change, social inequality, social status, class system, social structure, social stratification, etc.

In the process of studying society, institutions, relationships, problems and social life, sociologists mainly raise four guiding questions (historical, theoretical, developmental and comparative questions). Sociology is mainly concerned with the impacts of modernization, urbanization and transformation and sociological imagination. Sociological imagination deals with the relationship between individual and society at large (concerned that the success and failure or problems of individuals is entwined with the structural and historical patterns of the society as a system).

The study of sociology particularly sociological imagination, sociology of law, jurisprudence, the contributions of prominent sociologists, types of sociology, etc adds significant value to the law students in terms knowledge transfer, skills and perspective sharing as legal institutions are social institutions and legal problems are aspects of social problems. Hence the sociological knowledge and skills including key sociological concepts, theoretical perspectives, types of sociology and methods (basic/pure and applied) as well as macro and micro aspects of sociology will further the enhancement of legal knowledge and practical skills.
Review Questions (RQs)

1. Precisely define the following concepts

   i. Sociology
   ii. Sociological imagination
   iii. Sociology of law
   iv. Legal sociology
   v. Sociological jurisprudence

2. Discuss the major works, approaches, contributions and arguments of Auguste Comte, Karl Marx, Emile Durkheim, Max Weber and Herbert Spencer.

3. What are social currants? Discuss massive social change, development secularization and development of new culture as aspects of social currants

4. What are the major concerns of social imagination?

5. Compare and contrast the types of sociology

6. Describe and discuss the major utilities and significance of sociology and sociological perspectives and approaches to the legal practices
UNTI TWO: UNDERSTANDING SOCIOLOGICAL THEORIES

This Unit covers and presents the most important aspects of sociological theories by giving due attention to:

- The meaning of theory
- The rationale and importance of theory
- Relationship between theory and research
- Definition of the major sociological theories
- Descriptions and discussions on the major sociological theories including critiques

Unit Objectives:

On completion of this unit, students should be able to:

- Define each of the sociological theories;
- Compare and contrast the sociological theories with the context of relevance and linkages to legal theories
- Write short essay on the functionalism, conflict theory, feminist perspective and interactionism, including critiques;
Basic Questions:

- What is theory?
- What is Sociological theory?
- Why we are concerned with theories?
- Compare and contrast the major sociological theories
- What is the relationship between theory and research?
- Discuss relevance of learning sociological theories for lawyers
- What are the major critics of sociological theories?
- What are the major types of research (refer Annex I)?
- Explain the major steps to be followed in sociological research (Annex I)
- Describe and compare the data collection methods, techniques and instruments of the major research methods (refer Annex I)
- Discuss the sources of data (refer Annex I)
- Discuss ethical considerations in social research (refer Annex I)
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<th>Self assessment questions</th>
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<td>• What is a theory?</td>
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<td>• Is there one right or wrong theory?</td>
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<td>• What is sociological theory?</td>
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<td>• Why sociological theory?</td>
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<td>• Is there only one Sociological theory?</td>
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<td>• What are the key concepts assessed in the sociological theories?</td>
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<td>• What are the meanings, basic features, strengths and weaknesses of sociological theory?</td>
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<td>• Distinguish the sociological theories with the context of macro- and micro-sociology.</td>
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THEORY AND RESEARCH: THE RELATIONSHIP

A theory is:

- Tentative idea or testable hypothesis and statement about the nature of reality that could be accepted, rejected or modified after empirical study;
- Systematic attempt to explain how two or more phenomena are related;
- Fundamental to the different stages of the scientific methods.

(Some times we use theory, perspective, argument, hypothesis, and school of thought interchangeably).

Sociologists (and other social scientists) argue that there is no as such absolutely right and wrong theory, which needs to be explored and researched before reaching conclusion. The sources of theory may include media, self thought, rumor, heresy, literature, social gatherings, including ceremonies/rituals of churches, mosques, burial, mourning, wedding, etc.

DIFFERENCE BETWEEN A THEORY AND SOCIOLOGICAL THEORY

A theory is a framework for understanding things about the world in which we live, example, physical, economic, spiritual, or social, any theory stems from ideas which have been or could be tested by some type of research. Although personal experience can be used to support a theory this must be ‘testable’ in some form, in social sciences theories are only seen as having significance if they are backed up by objective research and how well they explain aspects of social life. Each theory has its own ideas, concepts and language.

Sociological theory is a particular framework for explaining how society works. It attempts to explain social behavior in terms of the relationship between individuals, groups and society. Social behaviors, processes and structures found in society are analyzed using theory and this helps to explain how society develops and changes.
WHY THEORIES?

Sociological theories provide us with important insights regarding the:

- Nature and workings of social life, social interactions and social institutions
- Theories give more insight and ideas about society, institutions, interactions, social life and social problems
- Theories inspire research and lead to seek facts so as to appropriately address the issues under consideration

WHY RESEARCH?

Sociological research has strong linkage and benefit to sociological theory, on the other hand:-

- Used to gain facts and get rid off speculations about societal issues
- Provides findings that permit us to accept, reject, or modify our theoretical formulations while simultaneously challenging us to craft new and better theories

Therefore, both theory and research are essential components of the sociological enterprise

Sociological research always starts from a question or a problem of some sort. However, sociological research can start from theory or one can derive theory on the basis of research findings.

FIVE KEY CONCEPTS IN SOCIOLOGY THEORIES

Sociological concepts are ideas that help us to organize our thoughts, perceptions and make sense of what we observe. However, the following five concepts are important in all sociological theories.
1. Social structure: refers to relatively stable or enduring patterns of social relationships/interactions/, social positions and number of people.

Social structure is one of the key elements of society, which could also be defined as “a society’s enduring overall framework of elements and relationships, in which any given individual or group has a particular location or set of locations that shapes their behaviors and opportunities.

Major Perspectives on social structure

Marx
- Social structure consists of a hierarchy of classes.
- Relationships between classes are characterized by domination, exploitation, and conflict.

Functionalism
- Social structure consists of statuses, roles, and social institutions.
- Each element of structure performs some function in the overall social system.

Conflict theory
- Social structure is comprised of a number of hierarchies among different groups defined by class, social status, ethnicity, and gender, among others.
- Group relationships are characterized by domination, exploitation, and conflict.

Formal sociology
- Social structure is comprised of individuals, groups, and other social entities, and of the networks of social ties between them.

2. Social action is people’s behavior/activity) based on meaningful understandings of what they do or oriented toward the actions of other people. Social relationships are formed when people’s actions/behaviors depend on other people. Social action means individuals create society as they act and interact in socially meaningful ways.

3. Functional Integration: refers to the ways in which the different parts of a social system are closely interrelated that what happens in one affects the others, and is
influenced by them in turn. It means the interdependence among the parts of a social system. Just as the human body is made up of interrelated parts, each of which plays a role in maintaining the whole. Each part has some contributions that it must make if the whole system is to work well.

For example armies depend on manufacturers for equipment…in turn depends on schools for educated workers- depend on government for budget… depends on armies or community for support. If the government stopped supporting schools,… manufacturers would not be able to produce the weapons & the army would not be able to defend the country from external enemies,… social security would be hampered. The same analogy holds true for the other social institutions including the legal system.

4. Power: is the capacity of one social actor( a person/group/organization) to get others to do its will, or to ensure that it will benefit from the actions of the others. Power can be exercised directly by force as when a father punishes a child or it can be exercised indirectly by shaping a pattern of social structure, functional integration, or culture so that it benefits certain people rather than others. Power can also be exercised in a personal relationship, as when a husband dominates his wife or vice versa.

5. Culture: is that complex whole that includes common language, norms, values, folklores, customs, traditions, law, beliefs, knowledge and symbols that make up a distinctive way of life.

MAJOR THEORETICAL PERSPECTIVES

No one theoretical perspective is best. Perhaps the best perspective is one which combines many perspectives. The adherents of each perspective ask some what different questions about society and provide different views of social life and interactions. We do not need to accept only one theoretical perspective and reject all the others; rather, theoretical perspectives are tools that allow us to visualize issues/phenomena.
A good theory increases the horizon of what we can see; it provides rules of reference through which new relationships can be discovered and suggestions about how the scope of a theory can be expanded. For the purpose of this course, however let us briefly examine each theory in turn.

The major perspectives but the most common list include:

- Structural- Functionalism
- Conflict Theory
- Symbolic Interactionism
- Exchange Theory
- Phenomenology
- Ethnomethodology
- Feminist Perspective

NB. The first two theories focus on the large scale/macro level sociological analysis while the rest focus on the small scale/micro level analysis (interaction between individual and society).

I) STRUCTURAL - FUNCTIONALISM (Functionalist Perspective/Functionalism)
Structural functionalism is defined as a general perspective in sociology that places its main emphasis on functional integration and social structure, considers society as a system. It states that “the existing social structure is essential for the proper functioning of the society as a system.” Functionalism visualizes or focuses on the macro aspects (study of society as a whole) of social life where all the parts of the social system/structure act together even though each part may be doing different things.

DISTINGUISHING FEATURE OF FUNCTIONALISM:

- Functionalists take as their starting point the notion that society is a system with a set of components related to each other (e.g. social institutions).
- Functionalists argue that the overall goal of the various social structures is to maintain consensus, stability, harmony and order (than conflict) in society. In
this regard, the existing social structures promote integration, stability, consensus and balance in society. For a system to operate effectively, each of the individual sub-systems must perform its task and function. The major argument is “society shapes the individuals”.

- They say that a high degree of consensus and stability provides the foundation for social integration (functional integration) and stability.

- Although most functionalists do not take the organic analogy literally, they often cite the human body to illustrate the notion of a system (society). Clearly, a person can’t survive if a vital organ is out of kilter; heart failure for example will produce a lethal crisis even if all other vital organs are sound. Robert Merton (1968) for example points out that social institution as can contribute to the maintenance of the social system, it can also have negative consequences, and he calls as dysfunctions. Take poverty, as shown by sociologist Herbert J. Gans (1972), poverty has both functional and dysfunctional properties. In terms of the function of poverty, the existence of poverty ensures that the nation’s “dirty work” is done- those jobs that are physically dirty, dangerous, dead-end, poorly paid, and menial. Poverty also creates jobs for those who serve the poor or who “shield” the rest of the population from them- social workers, police, municipality workers, microfinance sectors, health service providers… Poverty intensifies a variety of social problems, including those associated with health, education, HIV/AIDS, crime, and the victims of poverty often experience a sense of alienation from a society and as a consequence withhold their loyalty from the system.
What is the Purpose of Institutions?

Functionalists, like Emile Durkheim, Vilfredo Pareto, Talcott Parsons, and Robert Merton, are interested in how the parts of the social system contribute to the continuation of the social system. When functionalists encounter the various aspects of society, they may ask "What is its purpose?" A primary purpose of all parts institutions such as polity, family, religion is to encourage consensus.

Merton, for instance distinguishes between manifest functions, latent functions, and dysfunctions of the social structures/institutions as follows.

1. Manifest functions are those functions that are obvious. For example, the manifest function of schools is to teach reading, writing, and arithmetic. The manifest function of the military is defending the nation. The manifest function of criminal justice is to promote safety, security and justice for the society/citizens/

2. Latent functions: are functions that are unrecognized or unintended. For example, university students, in the course of pursuing their education, may make good friends. Military may involve in social welfare, health college may work on environmental protection.

3. Dysfunctions: A perspective that is highly concerned about what happens when social order breaks down. Merton uses the term dysfunction, which refers to a negative consequence that may disrupt the system. Dysfunction also conjures up the notion that a social phenomenon can be functional in one setting and dysfunctional in another.

Example: Population growth(over population) in Ethiopia

EVALUATION OF THE THEORY:

- The functionalist perspective is a useful tool for describing society, identifying its structural parts and the functions of these parts.
- The problem of maintaining social order is a central problem for understanding society.
- Understanding society from a functionalist perspective is to visualize society as a system of interrelated parts. All the parts act together even though each part may be doing different things.
- Institutions, such as family, education, and religion are the parts of the social system and they act to bring about order in society.
• Integration of the various parts is important. When all the "parts" of the system work together, balance is maintained and the overall order of the system is achieved.

• Social structures in society promote integration, stability, consensus, and balance.

• The parts of society, while performing different functions, work together to maintain the stability of the whole social system.

• In order to understand the idea of "social system," it may be helpful to visualize a different kind of system. For example, biological organisms are systems. In fact, many sociologists use biological models to explain human society. The biological metaphor is successful in that it calls attention to how a social "organism" consists of various unique parts. Those parts, in turn, function together to support and maintain the whole system.

• It gives a “big picture” of the whole /macro level social life or problems.

CRITIQUE OF FUNCTIONALISM

Functionalist theory doesn’t provide us with the entire story of social life, because it has difficulty of dealing with history and processes of social change; it fails to grasp the never ending flow of action that occurs among people in real world. Moreover, functionalism tends to exaggerates consensus, integration and stability while disregarding conflict, disensus and instability.

(II) THE CONFLICT PERSPECTIVE

Conflict theory refers to a general perspective in sociology that stresses the importance of power and conflict in social relationships, as well as the problems brought about by social and economic inequality, and scarcity of resources. These theorists emphasize conflict, rather than consensus, and constant societal change, rather than stability emanating due to the existence of scarcity of resources for achieving goals (this world is full of scarcities).
Conflict theorists see society less as a cohesive system and more an arena of conflict and power struggles. The major argument of this school of thought is that “instead of people working together to further the goals of the social system, people are seen achieving their will at the expense of others.”

Conflict theory is rooted in the writings of Marx, though not all conflict theorists accept all of Marx’s arguments. During conflict and instability, the member of society will partly win and partly will lose power/resource…These theorists ask how some groups acquire power, dominate others and effect their will and ideology in social affairs. In doing so, they look at who benefits and who loses from the way society is characterized. Karl Marx believed that the economic system of a society shapes all other aspects of social life and breeds persistent social conflict. He said, the only way for workers to overcome their oppression is through planned social action and revolution.

Conflict theorists see society less as a cohesive system and more as an arena of conflict and power struggles. Instead of people working together to further the goals of the "social system,"

- People are seen achieving their will at the expense of others.
- People compete against each other for scarce resources.
- Basic inequalities between various groups are a constant theme of conflict theory.
- Power, or the lack of it, is also a basic theme of conflict theory.
- Since some people benefit at the expense of others, those who benefit use ideology to justify their unequal advantage in social relationships.

Karl Marx argued that the struggle between social classes was the major cause of change in society. Much change, in fact, happens as rich people and poor people compete over scarce resources.

Not all conflict theorists are Marxist. Weber is also a conflict theorist. Where as Marx focused on class conflict as the "engine" of historic change, others see conflict among groups and individuals as a fact of life in any society.
Conflict can occur over many other aspects of society unrelated to class. For example, conflict can occur over water rights, land rights, etc. Conflict occurs when two people have a car accident. Conflict occurs between men and women. Therefore, conflict is normal, inevitable, pervasive and some sociologists argue that conflict is beneficial. What do you think?

**Activity:**

1. *Mention some of conflict prevention, management and utilization methods and what is the role of law and lawyer in conflict management and peace building?*

2. *Identify the types and causes of conflict in your family, neighbor, community, workplace, school, with your friend, spouse, peer, instructor, etc and propose mechanisms and strategies(social and legal remedies) as well.*

**A. Conflict and Change**

As a result of tension, hostility, competition, and disagreements over goals and values, change is one of the basic features in society. In general, change occurs because of inequality and the battle over scarce resources. Conflict occurs because people want things (power, wealth, and prestige) that are in short supply. One should realize that conflict is not intrinsically bad. Conflict provides grounds where people unite in order that they may act on their common interests. Conflict is the motor for desirable (positive)change.

**B. Who Benefits?**

Like the functionalists, conflict theorists recognize the existence of social structures, but instead of structures existing for the good of the whole system, social structures (institutions) serve the interests of the powerful. One should also recognize the flip side of this coin. Structures that serve the powerful also are designed to keep other groups in society in their place for the privilege of others.

Instead of following the functionalist path of addressing dysfunction (i.e. something that doesn't work) conflict theorists would ask "Who Benefits?"

Example: Acid rain
Acid rain is not "bad" for everyone. The powerful people who control polluting industries stand to make huge profits by not providing proper air purification.

C. Ideology

Cooperation is not assumed.

- The idea of society being an integrated system based on consensus is a manufactured idea.
- The powerful influence or coerce the rest of the population into compliance and conformity.
- Social order is maintained, not by popular agreement, but rather by the direct or indirect exercise of power.

Not all conflict theorists are Marxist. Weber, and Ralf Dahrendorf(1929-), C. Wright Mills(1916-62), & John Porter(1921-79) were also modern conflict theorists).

Critiques of the conflict perspective: It provides a welfare balance to functionalist theory (the strength of one perspective tend to be the weakness of the other, None the less, conflict theorists argue that conflict (than consensus) is essential functional for society; it quickens group allegiances and loyalties and thus act as a social glue that binds people together.

Evaluation of the perspectives (structuralist & conflict):

- The two theories complement one another in many ways. Both of them studying two aspects of the same reality but with two different attentions. They note that consensus and conflict are central to social life.
- Both perspectives have traditionally taken holistic approaches of social life, portraying societies as systems of interrelated parts under some circumstances.
- For a society to persist, it clearly needs some consensus, but these social scientists disagree as to how this consensus is attained and maintained.
- The conflict theorists, like functionalists, focus their attention in society as a whole/macro levels, studying its institutions and structural arrangements. Yet, the two perspectives are at odds on a good many matters.
- Where functionalists depict society in relatively static terms, conflict theorists emphasize social change that continually transforms social life. Where structural
functionalists stress the consensus, harmony & stability, conflict theorists emphasize on conflict, fraud, inequality and instabilities. Check below to see how much agreement you have with the following summary of the main differences between Consensus and Conflict theories:

1 Consensus theorists view society as being made up of social institutions which are all dependent on each other and are important for maintaining order in society as a whole. Conflict theorists (especially Marxists) tend to view society as having an infrastructure, and a superstructure (law, religion, etc).

2 Conflict theorists do acknowledge the interdependence of social institutions but do not necessarily see relations between institutions as harmonious, whereas Consensus theorists stress the necessity for co-operation and harmony between social institutions.

3 Consensus theorists consider there to be a functional unity between the different social institutions, but Conflict theorists highlight conflict and contradictions.

4 Consensus theorists argue that there is a ‘value consensus’ which holds social institutions and society together. In other words, they think there is general agreement in society about which things are important and how things should be done. The Conflict theorists disagree with this and argue that values are often imposed by powerful groups in society, even though everyone may not agree with these values.

5 Within Consensus theory, Functionalists explain everything in terms of the function it performs in society especially the way in which it keeps the social system as a whole in good order. Conflict theorists are more interested in explaining society in terms of causes and development. For this reason, Conflict theory is seen as more dynamic.
In general, Consensus theory emphasises harmony, interaction and stability whereas Conflict theory puts more stress on conflict, fraud, inequality, struggle and change.

III. THE INTERACTIONISTS PERSPECTIVE (Symbolic Interactionism)
Symbolic Interactionism, also known as Social Action Theory is concerned with micro level analysis of social life and problems-how individuals subjectively act and react (refer social action) to objective situations and realities.

According to interactionists, the same situation need not evoke the same response in two people or in the same person in different circumstances. For example, a girl may react with pleasure, amusement; fear/anger to a remark about her appearance, depending on her interpretation of the worlds. The scope of investigation for interactionists is very small (micro or small scale analysis). They stated that interaction is generally face-to-face and addresses "everyday" activities. They are interested in the ways individuals act toward, respond to, and influence one another in society.

The interactionists perspective takes the position that it is people who exist and act (study of individuals within society). All the other "structures" found in society are nothing but human creations. For them, society is always in a process of being created, and this occurs through interaction, communication and negotiation.

IV. EXCHANGE THEORY
Exchange theory, also known as Social Exchange theory(SET) is one of the sociological schools of thoughts that emphasizes on goals or rewards & punishments associated with social interactions and social networks.

All relationships have give and take, although the balance of this exchange is not always equal. Social Exchange theory explains how we feel about a relationship with another person as depending on our perceptions of:

- The balance between what we put into the relationship and what we get out of it.
- The kind of relationship we deserve.
The chances of having a better relationship with someone else.
Social exchange theory is a social psychological and sociological perspective that explains social change and stability as a process of negotiated exchanges between parties. Social exchange theory posits that all human relationships are formed by the use of a subjective cost-benefit analysis and the comparison of alternatives. For example, when a person perceives the costs of a relationship as outweighing the perceived benefits, then the theory predicts that the person will choose to leave the relationship. The theory has roots in economics, psychology and sociology.

SET is tied to rational choice theory and on the other hand to structuralism, and features many of their main assumptions such as social behavior. Social behavior is an exchange of goods, material goods but also non-material ones, such as the symbols of approval or prestige. Persons that give much to others try to get much from them, and persons that get much from others are under pressure to give much to them. This process of influence tends to work out at equilibrium to a balance in the exchanges. For a person in an exchange, what he gives may be a cost to him, just as what he gets may be a reward, and his behavior changes less as the difference of the two, profit, tends to a maximum.”

This interaction between two actors (people, institutions, nations, firms etc.) results in various contingencies, where the actors modify their resources to each others expectations. Power is the mechanics that can explain the relation of the actors. Power is the property of a relation and not of an actor, because it “resides implicitly in the other’s dependency.”
In the above diagram, the letters represent actors and the arrows depict the movement of resources. The arrow head points to the sourcing actors with the ends at the source actors. Here, B1 and B2 represent alternative exchange relations.

SET is based on a central premise: that the exchange of social and material resources is a fundamental form of human interaction. With roots in earlier theories developed in cultural anthropology, neoclassical economics, and psychology, it focuses on how interaction patterns are shaped by power relationships between individuals, and the resulting efforts to achieve balance in exchange relations.

In deciding what is fair, we develop a comparison level against which we compare the give/take ratio. This level will vary between relationships, with some being more giving and others where we get more from the relationship. They will also vary greatly in what is given and received. Thus, for example, exchanges at home may be very different, both in balance and content.

We also have a comparison level for the alternative relationships. With a high such comparison level, we might believe the world is full of lovely people just waiting to meet us. When this level is low, we may stay in a high-cost relationship simply because we believe we could not find any better elsewhere.

For instance:
- during the early 'honeymoon' period of a romantic relationship, the balance of exchange was largely ignored. Only later were costs related to satisfaction with the relationship.

- suppose “Mahlet” put a lot of effort into buying her brother (“Bancha”) a birthday present. Bancha was not sufficiently enthusiastic about it and so Mahlet decided to spend more time on her own rather than 'being ignored' by him.
Hence when you want to ask something else for something, make sure the balance of exchange is in your favor. You can also work on their perception of how exchanges happen within your relationship.

Defending: When people call in favors, think about what kind of exchange relationship you have with them and whether this is reasonable.

Scholars argue that equity theory is a good example and aspect of exchange theory: people are happiest in relationships where the give-and-take are about equal. If one person is getting too little from the relationship, then not only are they going to be unhappy with this—the person getting the lion’s share will also be feeling rather guilty about this imbalance. This is reinforced by strong social norms about fairness. In short-term relationships we tend to trade in things, such as loaning small sums or buying beers. In longer-term relationships the trade is more emotional. Overall, though, it is still better to be getting more than less—although you could feel better about the relationship, the benefits you get from it can buy you compensatory happiness elsewhere.

**Applications**

Currently, SET materializes in many different situations with the same idea of the exchange of resources. Social behavior is an exchange of goods, material goods but also non-material ones, such as the symbols of approval or prestige. Persons that give much to others try to get much from them, and persons that get much from others are under pressure to give much to them. This process of influence tends to work out at equilibrium to a balance in the exchanges. For a person in an exchange, what he gives may be a cost to him, just as what he gets may be a reward, and his behavior changes less as the difference of the two, profit, tends to a maximum.

Other applications include cultural and social ideas and norms such as gift-giving and marriage.
**Critiques of the theory**

Katherine Miller outlines several major objections to or problems with the social exchange theory as developed from early seminal works:

- The theory reduces human interaction to a purely rational process that arise from economic theory.
- The theory favors openness as it was developed in the 1970s when ideas of freedom and openness were preferred, but there may be times when openness isn’t the best option in a relationship.
- The theory assumes that the ultimate goal of a relationship is intimacy when this might not always be the case.
- The theory places relationships in a linear structure, when some relationships might skip steps or go backwards in terms of intimacy.

It also is strongly seated in an individualist mindset, which may limit its application in and description of collectivist cultures.


V. ETHNOMETHODOLOGY

According to Goffman and Harold Garfinkel (1967) Ethno (Greek word) means “people” or “culture” (folk in Greek) while methodology means procedures by which some thing done/analyzed. Ethnomethodology thus meant the ways in which people make sense out of every day interactions. It is also meant a sociological theory that deals with how people in every day interactions construct definitions of the situation and shape reality (cf social action).

Ethnomethodology is further described as a sociological discipline which studies the ways in which people make sense of their world, display this understanding to others, and produce the mutually shared social order in which they live.
VI. PHENOMENOLOGY

Phenomenology is the sociological perspective concerned with the understanding of the way that order and regularity are actively created by humans through the construction of meanings through interactions.

Differences between traditional sociology and ethnomethodology:
Phenomenological sociology is the study of society as it appears within the consciousness of its members. Phenomenological sociologists suspend judgement as to the objective reality of social reality in order to describe social reality as it is constructed in the minds of those who experience it.

Ethnomethodology extends the phenomenological perspective to the study of everyday social interaction. It is concerned with the methods which people use to accomplish a reasonable account of what is happening in social interaction and to provide a structure for the interaction itself. Unlike symbolic interactionists [Labeling Perspective], ethnomethodologists do not assume that people actually share common symbolic meanings. What they do share is a ceaseless body of interpretive work which enables them to convince themselves and others that they share common meanings.

Ethnomethodology is distinct from traditional sociology, and does not seek to compete with it, or provide remedies for any of its practices. This does not mean that ethnomethodology does not use traditional sociological forms as a sounding board for its own programmatic development, or to establish benchmarks for the differences between traditional sociological forms of study and ethnomethodology. It only means that ethnomethodology was not established in order to: repair, criticize, undermine, or 'poke fun' at traditional sociological forms.

Two central differences between traditional sociology and ethnomethodology are:
1. While traditional sociology usually offers an analysis of society which takes the facticity of the social order for granted, ethnomethodology is concerned with the procedures by which that social order is produced, and shared.
2. While traditional sociology usually provides descriptions of social settings which compete with the actual descriptions offered by the individuals who are party to those
settings, ethnomethodology seeks to describe the procedures these individuals use in their actual descriptions of those settings.

VII. FEMINIST PERSPECTIVE

Feminism comprises a number of social, cultural and political movements, theories and moral philosophies concerned with gender inequalities and equal rights for women. Feminist theory is the extension of feminism into theoretical or philosophical fields. It encompasses work in a variety of disciplines, including anthropology, sociology, economics, women's studies, literary criticism, art history, psychoanalysis and philosophy. Feminist theory aims to understand gender inequality and focuses on gender politics, power relations, and sexuality. While providing a critique of these social and political relations, much of feminist theory also focuses on the promotion of women's rights and interests. Themes explored in feminist theory include discrimination, stereotyping, objectification (especially sexual objectification), oppression, and patriarchy.

Elaine Showalter describes the phased development of feminist theory. The first she calls "feminist critique", in which the feminist reader examines the ideologies behind literary phenomena. The second Showalter calls "gynocritics", in which the "woman is producer of textual meaning" including "the psychodynamics of female creativity; linguistics and the problem of a female language; the trajectory of the individual or collective female literary career [and] literary history". The last phase she calls "gender theory", in which the "ideological inscription and the literary effects of the sex/gender system" are explored.

The feminist movement has effected change in Western society, including women's suffrage; the right to initiate divorce proceedings and "no fault" divorce; and the right of women to make individual decisions regarding pregnancy (including access to Family Planning methods and safe abortions), when and whom to marry; the right to own
property(e.g. land); employment for women at more equitable wages; and access to university/college education; access to higher political and institutional leadership.

Feminist Perspectives on Sociology examines how sociology has been transformed under the influence of feminism in recent years. This transformation consists both of a critique of established areas and the opening up of new ones. Areas and issues covered include approaches to knowledge and research, patriarchal relations, work in and outside the home, body politics, sport and fitness, migration, violence, aspects of social inequality such as race, generation gap, employee and employer, the state, and globalization. Feminism is also a transformative social movement. Its political impact, from local to transnational levels, has to be taken into account in assessing developments in sociology, providing it with a connection between research and action.
MAP OF SOCIOLOGICAL THEORY

Activity:

Explain the map of sociological theories.
**Direction for student:** Complete the following Worksheet on the major Sociological theories

<table>
<thead>
<tr>
<th>Attributes</th>
<th>Consensus</th>
<th>Conflict</th>
<th>Interactionsm/Action/</th>
<th>Feminist</th>
</tr>
</thead>
<tbody>
<tr>
<td>Definition</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Key theorists</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Key features</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Strengths</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Weaknesses</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## Sociological theories - Completed worksheet

<table>
<thead>
<tr>
<th>Attribute</th>
<th>Structuralism (Consensus Theory)</th>
<th>Conflict Perspective</th>
<th>Interactionism (Action)</th>
<th>Feminist Perspective</th>
</tr>
</thead>
</table>
| **Key theorists** | ► Durkheim - work on suicide and religion.  
► Parsons - work on the family.  
► Merton - work on deviance. | ► Marx - capitalism and class.  
► Gramsci  
► Goldthorpe | ► Max Weber  
► George Herbert  
 ► Mead  
► E Goffman | ► Spender  
► Oakley  
► Ehrenreich |
| **Key features** | ► Assume value consensus.  
► Emphasise harmony, integration and stability.  
► Look at social structure.  
► Functional prerequisites necessary for survival of society. | ► Struggle for power between groups.  
► Society characterised by conflict.  
► Conflict and inequality arise from distribution or production. | ► Can only understand society in terms of the individual and groups who live within it.  
► Social roles, social actors, meaning and interpretation are important. | ► Need to raise gender issues  
► Attempt to balance research and issues.  
► Response to dominance of ‘male-stream’ sociology. |
| **Strengths**    | ► Holistic approach  
► Looks at social structure  
► Good at explaining continuity. | ► Holistic approach.  
► Recognises power interests in society. | ► Good at explaining small scale interactions. | ► Raised awareness of gender issues.  
► Introduced more |
<table>
<thead>
<tr>
<th>Weaknesses</th>
<th>Good at explaining conflict and change</th>
<th>Emphasises human agency. Good at explaining meaning and interpretation.</th>
<th>balance to studies. Gave better representation to half the population.</th>
</tr>
</thead>
</table>
| ▶ Poor at explaining conflict and change.  
▶ Assumes a value consensus.  
▶ Ignores individual in society. | ▶ Difficult to explain why certain aspects of social life have not changed.  
▶ Ignores individuals in society. | ▶ Analysis excludes wider social structures and processes.  
▶ May be seen as subjective.  
▶ Does not always look for origins of meaning and interpretation. | ▶ Can be seen as too narrow by excluding other factors.  
▶ Ignores other social categories such as ethnicity. |
### Sociological theories - Completed worksheet (3 major theories in focus)

<table>
<thead>
<tr>
<th>Features</th>
<th>Functionalist theory</th>
<th>Conflict theory</th>
<th>Interactionists perspective</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Primary level of analysis</strong></td>
<td>The large-scale or “macro” aspects of the social enterprise</td>
<td>The large-scale or “macro” aspects of the social enterprise</td>
<td>The small-scale or “micro” aspects of the social enterprise</td>
</tr>
<tr>
<td><strong>Nature of society</strong></td>
<td>A social system made up of interdependent parts</td>
<td>A social order characterized by competing interest groups, each of which pursues its own interests</td>
<td>Asocial reality that people create and re-create a new as they interact with one another</td>
</tr>
<tr>
<td><strong>Foundations of social interactions</strong></td>
<td>Social consensus among the members of society that derives from shared beliefs and values</td>
<td>Individuals and groups engaged in conflict and the exercise of power and coercion</td>
<td>People who attribute meaning to one another and to objects and events with symbols</td>
</tr>
<tr>
<td><strong>Focus of study</strong></td>
<td>Social order and the maintenance of the social system through the performance of essential functions</td>
<td>The interests that divide the members of society and foster social change</td>
<td>The development of the self and the dynamic interplay between the individual and society</td>
</tr>
<tr>
<td><strong>Advantages</strong></td>
<td>Depicts the “big picture” of social life, especially as it finds expression in patterned recurrent behavior and institutions</td>
<td>Is capable of dealing with historical processes and providing insight on institutional and societal change</td>
<td>Portrays people as active social beings who has the ability to think and fashion meaningful social arrangements</td>
</tr>
<tr>
<td><strong>Disadvantages</strong></td>
<td>Has difficulty dealing with historical processes and the mechanisms of social change</td>
<td>Has difficulty dealing with social consensus, the integration of society, and institutional stability</td>
<td>Has difficulty dealing with the large-scale organizational components of society and with relations among organizations and societies</td>
</tr>
</tbody>
</table>

Summary of the major theoretical perspectives in sociology [Source: Zanden, 1993]
Unit Summary

Theory is tentative idea, perspective and testable hypothesis pertaining to a person, an issue, event, society, life, institutions, etc. Theory gives an insight and idea about the issue under consideration and provokes either to basic and action research. Sociologically speaking theory has strong interface and value adding linkage with research.

The major sociological theories include structural functionalism, conflict perspective, interactionism, feminist perspective, social exchange theory, ethnomethodology and phenomenology. The former two theories (relatively speaking) considered as macro theories while the latter ones considered as micro theories. Structural functionalism considers society as a system(with the analogy of biological or organic system) with sub system or social structures and social institutions.

It has to be underlined that theories are never perfect and absolutely wrong or right, hence open for arguments (for & against) and criticisms.

To this end, structural functionalist sociologists argue that the existing social structure is essential for the proper functioning of the system as a whole where sub systems perform their activities accordingly. Such structures and functions are essential for harmony, consensus and stability of the society as a system.

Whilst conflict perspective argues that the existing structure is essential but because of economic and resource scarcity related factors, the structure creates inequality, conflict and fraud, which are normal, inevitable and essential for the functioning of the system and social changes. Hence social structure promotes inequality(power, order), instability, change and disensus than consensus, stability and harmony.

The other sociological theories(feminism, interactionism, exchange theory, ethnomethodology and phenomenology) mainly deal with micro level concerns and analysis. However, there are arguments and counter arguments about the sociological theories, for instance some argue feminist perspective as a macro theory while others argue it as micro theory.
Review Questions (RQs)

1. Define theory and research
2. Discuss the rationale for and relationship between theory and research
3. Define structural functionalism, conflict perspective, interactionism and feminist perspective
4. Draw the map of sociological theory, compare and contrast the major concerns of each theory
5. What are the major criticisms of each of the theory??
6. Describe the strengths and weaknesses of each of the sociological theories
7. Write a page essay on the importance of sociological theories for law students and legal practices (your own critical reflections and arguments are expected and highly appreciated)
UNIT THREE: CULTURE, SOCIETY AND LAW

This unit is devoted for culture, society and law, with particular emphasis on the following aspects of culture and society that have relevance to lawyers.

- The meaning of culture
- Discussions on the basic elements and aspects of culture including social norms, values, mores, folkways, custom, tradition, etc
- The meaning and features of society
- Relationship and/or the impact of culture and society on law and vice versa
- How the aspects of culture are linked with legal studies and legal practices
- The meaning, roles, agents and types of socialization, including legal socialization

Objectives of the unit:

On completion of unit three, students should be able to:

- Define culture, socialization, society and explain key concepts that have relevance to legal studies, system and practices.
- Describe and discuss the basic elements and features of culture and society by associating with legal contexts.
- Discuss the relationship and impact of law on society and that of society on law
- Familiarize themselves with the relationship between social system, culture and legal system and appreciate the influence of one over the other
Basic Questions:

1. What is culture?
2. Discuss the basic concepts included in the definition of culture
3. What are the most important elements and features of culture?
4. What are the major perspectives on culture?
5. What is society?
6. Discuss different criteria and types of society
7. How culture and society affect and affected by law
8. Differentiate between norms, values, mores, folkways, custom, tradition, habit, morals, beliefs and roles
9. What is socialization?
10. What are the roles and types of socialization?
11. Discuss the agents of socialization
12. Compare and contrast social and legal system
3.1. CULTURE AND SOCIALIZATION

Different scholars defined culture differently. Perhaps the most famous and comprehensive being that of Edward Barnett Taylor, British Anthropologist (1832-1917) summarized by other scholars in 1958 and that of UNESCO (2002) definitions:

“Culture is that complex whole which includes knowledge, beliefs, art, moral, law, custom, and any other capabilities and habits acquired by man as a member of society.”

Culture is about the symbols, values, material artifacts, and rules of behavior that a society or group collectively creates and uses.


……culture should be regarded as “the fact of distinctive spiritual, material, intellectual and emotional features of society that encompasses art, literature, life styles, and ways of living together, value systems, traditions and beliefs.”

Culture is a symbolic and continuous process; an accumulation of thoughts, values and objects. Culture is a social structure and a social heritage acquired by members of society from preceding generations through learning.

From the above definition of culture, one can identify the following sociological jargons: life styles, norms, value system, custom, tradition, beliefs, law, moral, social networks, and so on where law and lawyers can have a stake.

To a large degree, culture directs people’s behaviors and defines their outlook on social life, relationships and social networks. It is important to note here that there is no as such good or bad culture, but the practices may be good or bad.

Dear student! Why do you think a lawyer should study and understand culture of a society? For what legal implications?
Major Perspectives on culture

Durkheim’s perspective (functionalist theory)

Culture provides collective conscience, social solidarity, and social control.
Culture is widely shared; it creates and reflects social harmony.

Marx (conflict theory)

Culture creates and gives meaning to social divisions and conflicts.
Dominant culture reflects the lives and interests of dominant groups.
Culture is an element of a society’s superstructure, shaped by its base. (Marx only)

Weber’s Perspective

Whether culture creates unity or conflict is an empirical question.
Interests are most important in shaping social life, but culture can play an important role in certain instances.

Symbolic interactionism

Culture is understood as the patterns, rules, and meanings of social interaction; these are the foundation of all social order.

TYPES OF CULTURE:

There are two types of culture: (1) material(tangible), and (2) non-material(intangible) culture.

Tangible or material culture includes physical artifacts/symbolic objects like clay pots, dress, houses/buildings, computers, car, dress, household utensil, ornaments, coins, flags, etc.

Intangible or on-material culture comprises the ideas, tattooing, hospitality, values, norms, beliefs, customs and that society professes to hold (e.g monogamy, democracy, language).
BASIC ELEMENTS & PILLARS OF CULTURE:

• Language,
• Social norms,
• Social values, and
• Social roles

CHARACTERISTIC FEATURES OF CULTURE

i. Culture is symbolic (e.g. language, flag, holly water, computer, clay pot, dressing style, clothing, dancing, food, etc);

ii. Culture is learned: Culture is learned from each other through interaction in families, schools, and all forms of human social organizations including religion, and group. Our ideas are anchored in our group life. We seek group support for what we believe; we test our ideas out with each other; we accept ideas that we supported by those people with whom we interact or communicate well and who are important to us. We learn our culture and do not seriously think that there are other ways of looking at the world. We are born into families and the culture shared there becomes central to our way of thinking. When we enter social organization such as schools, new marriage, sorority, etc, we come to learn we come to believe in these cultures we learn. Belief is encouraged by the fact that social organizations are important to our identity, to our meaning as individuals and members of a particular society. The ideas shared in social organizations penetrate us, they become part of our heads and basic to our acts. Culture distinguishes us from those whom we don’t interact (knowledge is key aspect of culture). Isolation of a group, society or other social organization means a unique view of the world(perception); integration with others means less and less uniqueness.

iii. Culture is shared through various mechanisms: It is a shared perspective on the world that people come to share as they interact. It is what people come to agree on, their consensus, their shared reality and their common ideas. Example, in the USA, Ethiopia,… a society whose people share a culture. And within each country, each community, ethnic group, each formal organization, each dyad has
its own culture (or what the sociologists and anthropologists call a sub culture). Culture is what people share their ideas about what is true, right and important. These ideas guide us, they determine many of our choices, and they have consequences. Our culture, shared in interaction, constitutes our agreed-upon perspectives on the world we are living and directs our acts (behaviors) in that world.

iv. Culture is dynamic/varies from time to time and society to society/, every culture has a culture of its own [e.g. customs, traditions, morals, ideas, values, ideologies, beliefs, practices, institutions etc;]

v. Culture is organic and super organic [it is organic means there is no culture without human beings. It is super organic because it is far beyond any individual life-time i.e. individuals come and go, but culture remains with some changes/modification; people are proud of their cultural heritage. E.g : the ‘flag’ represents the nation];

vi. Culture is a social inheritance and heritage: Many social organizations we enter have existed for a long time; people who have power within them teach us their long established “truths” so that we may become good members and the social organization will continue. Culture is a social inheritance; it consists of ideas that may have developed long before we were born. Our Ethiopian society for example, has a history reaching beyond any individual’s life, the ideas developed over time are taught(socialization) to each generation and “truth” is anchored in interaction by people long dead. We are socialized to accept ideas of those in the position of “knowing better? Those who have many years of history, a long tradition. We may change social organization and therefore trade on culture for another. But each social organization has a way of defining the world, a way of thinking, a set of rules, that it encompasses its members to share, and we will be expected to join in too.

vii. Culture is a body of truth: A culture is, first of all, a set of ideas concerning what is true or real. All people don’t agree on what is true in the world. Each social organization develops a special world view that it holds to and teaches its members. Each society develops a culture that has a body of truth, and so will each community within society, and each formal organization, group, and dyad.
We share truths as we interact, and people with whom we don’t interact have truths we often can’t learn, understand, or believe.

viii. Culture is a set of values, a set of norms and a set of goals we share. Cultural value(social value) is a long-range commitment of the organization or individual. It is a strong preference, an organizing principle around which goals are established and actions take place. We learn our values in interaction. All of us have several values we believe in(most of us for example, believe in freedom, real love, marriage, equality and life,...). Values are reflected in action (behavior). As culture is a set of goals, goals are practical ends while values are moral ends. Goals are ends to be achieved while values are general guides for action. Values are very important for goals, which are some times considered as abstract commitments. Social norms are rules and regulations that determine our actions/behaviors. Norms are expectations we have for each other, associated with ones positions and some times class.

**Functions and Roles of Culture:**
Macro sociologists contend that culture plays significant roles in the development, implementation and monitoring of the social and legal services and systems in general. It frames and regulates the patterns of behaving and relationships; promotes societal cohesion, harmony & prepares human being for social life and networks.

Culture defines values, attitudes and goals as the web of mutual obligations and interdependence; broaden the vision of individuals and provides patterns of relationship with others; moulds national character; defines myths, legends, supernatural believes.

Discussion on the basic pillars/elements of culture:

(I) Language: is the most important cultural symbol we posses. **Language has many uses:-** allows us to communicate and express our needs(Please recall Interdisciplinary I, i.e. Theories of Learning and Motivation- Abraham Maslow’s Hierarchy of Needs).
Language allows culture to exist; it act as a “ticket” that admits us to social life and full humanness.

\(II\) Social norms: are rules and guidelines that specify the behavior ‘that is’ and ‘is not’ appropriate in a given situations. We judge behavior by its conformity to norms of the society group (e.g sexual norm).

**TYPES OF SOCIAL NORM:**
One can use different criteria to classify norms but we will deal with two criteria (importance & formality criteria).
Whilst one can also generally classify norms as legal norms, social/cultural norms and moral norms.

1. **Classification based on their importance to the society:**
   (A) Folkways is ‘the ways of people’s practice and behavior pattern of every day life’. Folkways is informal norm, usually not encoded in law (e.g. customs, fashion, etiquette). It is typical or habitual beliefs, attitudes, styles of conduct observed within a group or community. Conformity to folkways is expected but is not absolutely insisted upon. Folkways are accepted ways of behavior that make a person in unique means of adapting him/her self to the environment; ways of behavior that are binding, passing through generation to generation [communication, dressing, walking, greeting].

   Nature of folkways: social in nature (product of group life); repetitive in character (practices become standardized by constant repetition); unplanned & spontaneous-automatic e.g. hair style, dressing style, conversation style; informal enforcement (folkways are informal means of social control, if the individual is not following the folkways, it becomes ‘ridicule’ or ‘gossip’).

   (B) Mores: ‘mores’ in latin and ancient Romans means ‘more’ as a respected and sacred customs. Mores is essential for societal welfare and existence; certified mores are called law). In this regard mores refers to the standard of behavior
which influences the moral conduct of people. It is more vital of society than folkways(e.g eating with right hand).

Mores is generally regarded as essential for the welfare/existence of society, because as an aspect of informal norms, mores is used to prohibit violations like theft, assault, harassment, rape, adultery, free love, and robbery. In some countries like Canada modern laws are established on the basis of the existing mores. Social/cultural/ norm is also known as culturally salient norm that prohibits murder, incest and so on.

2. Classification based on formality criteria:
(a) Informal social norm meant “not written but commonly understood as rule”(e.g hair dressing style, hygiene, invitations, greeting styles), and
(b) Formal norms(written/documented rules and regulations).

Ways of expressing social norms. There are two ways:

(1)Positive expressions/prescriptive norms-allow the members of the society ‘what to do’.
(2)Negative/proscriptive norms- allow individuals what they ‘shouldn’t do’ (e.g taboos such as Incest Taboo).

In some literature you may find the following descriptions about the types of mores:
(a) positive mores- those that prescribe behavior patterns, provide instructions and guidance for people to behave in a particular manner, e.g: giving respect to elders, care of diseased and aged, protecting children, speaking truth, doing correct things,
(b) Negative mores/Taboos- prohibits certain behavior patterns, e.g: instructions like not to have anti-social behavior.
Basic differences between folkways and mores.

<table>
<thead>
<tr>
<th>Folkways</th>
<th>Mores</th>
</tr>
</thead>
<tbody>
<tr>
<td>▪ Simple in nature</td>
<td>▪ Wider and general in character</td>
</tr>
<tr>
<td>▪ Less dominant</td>
<td>▪ More dominant</td>
</tr>
<tr>
<td>▪ May have chances to disobey</td>
<td>▪ Profound conviction violation leads to disapproval and punishment</td>
</tr>
<tr>
<td>▪ Less deeply rooted in society and change more rapidly</td>
<td>▪ Deeply rooted and less frequently subject for change (more stable)</td>
</tr>
</tbody>
</table>

(III) Social values: general ideas of what are good or bad, desirable or undesirable. Social values have a cohesive/integrative function for society, constitute a kind of societal glue that knits people together.

(IV) Social roles are expectations from the group or society or culture at large.

CUSTOM, TRADITION, HABIT AND LAW: WHAT IS THE REALTIONSHP?

The definitions of custom and tradition are overlapping and hence it is difficult to give adequate and very clear definition.

WHAT IS CUSTOM?

- An aspect of culture often known as rule of society (cultural rule or social code) that varies with culture (while law is known as the rule of state or legal code.
- Accepted or habitual practice. It is about habits and styles that members of community and society have developed to enhance their enjoyment.
- Informal means of social control which are universal and pervasive.
- Socially approved techniques of control passing from generation to generation by traditions.
- Rule of action supported by emotional side of forces and sentiments of the society.
Custom is sustained by common acceptance and practices (experiences), without expressed enactment, without any constituted specific authority to prescribe and to declare it, to apply it, and to safeguard it.

**Social and Legal importance of customs:-**

- Regulate social behavior.
- Supports laws—customs provides solid grounds for the formulation and establishment of laws. If the state enforces them as rules to bind the citizens, it becomes law.
- Moulds personality of the individual.
- Customs are universal.
- It is democratic and totalitarian of self expression.

**Some examples:**

Wearing white clothing at rituals related to religious ceremonies (e.g. epiphany or *timket* in Ethiopia), wedding ceremony; wearing black clothing due to death of beloved or close kins for mourning rituals to demonstrate our emotional feelings like grieving and bereavement.

**TRADITION**

- Tradition is also an aspect of culture that varies with society.
- It is something that is handed down from one generation to the next generation.
- Beliefs or customs taught by one generation to the next, often orally.
- A practice, custom, or story that is memorized and passed down from generation to generation. Tradition is something that people always do.
- A set of customs or practices.

Examples of tradition and traditional practices: Courtship and Wedding tradition, food tradition, dressing tradition,... which are different in Ethiopia, Italy, China, USA, Japan, India, and even sometimes within the nation/country. Harmful traditional
practices (HTPs) such as abduction (kidnapping a woman) for marriage is a long time tradition in some parts of rural Africa; early marriage, tattooing, piercing nose/ear, raising of the hat for elderly but not to ladies; not dating on Friday/Wednesday, tipping in restaurant, etc.

HABIT

Habit is the way individuals usually or routinely behave (act) in a particular situation (e.g. sitting or walking or dressing styles in the churches, mosques, burial/mourning ceremony, greetings,...)

THE RELATIONSHIP BETWEEN LAW, MORALITY, TRADITION AND CUSTOM

Law is a body of rules of action or conduct prescribed by controlling authority, and having binding legal force. That which must be obeyed and followed by citizens subject to sanctions or legal consequences is a law. According to the schools of jurisprudential thought i.e.

- Natural Law School-believes law is based on what is correct. Emphasizes that law should be based on morality and ethics,
- Historical School-believes that law is an aggregate of social traditions and customs,
- Law responds to cultural, technological, economic, and social changes. Laws that are no longer viable are often repealed, although it may take years for that to happen. Sometimes, because of error or misuse, the law does not reach a fair result.

ATTITUDES TOWARDS CULTURE

- Ethnocentrism:

Ethnocentrism refers to a tendency to feel that one’s particular culture/way of life is superior, right while that of the others is inferior. Ethnocentrism has both social
benefits (if development oriented) and costs (if prejudiced and intended to harm or disregard others). To address the costs of ethnocentrism, one has to deal with cultural relativism and pluralism (feeling about the relativity and plurality of culture)

- **Xenocentrism:**
  Xenocentrism is the opposite of an ethnocentric attitude. It is a belief that every other nation is somehow superior to one’s own. One can also define Xenocentrism as preference for products, styles, ideas, country, people, society, ethnic group, sex, religion, … of some one else’s culture rather than that of one’s own.

- **Culture shock:**
  Culture shock is temporary psychological maladjustment the individuals experience when they came across the society different from their own culture. Culture shock is the feeling of surprise & disorientation that is experienced when people witness cultural practices different from their own.

- **Cultural universals:**
  Anthropologist George Murdock described the following list of cultural universals, including, language, housing, dancing, beliefs (folklores), hair styles, food taboos, food habits, dress, names of persons, etc to mention the most commonly observed cultural universals among the society.

**The Ethiopian Culture**

Ethiopia is a rich mosaic of different cultures, traditions, life styles, ethnic groups, languages and belief systems. It is astounding that a country with a population of just over 80 million speaks as many as 86 different dialects (about 56 exist in Southern part) and a few major languages. Diverse as it may seem, yet the Ethiopians socio-culture fabric is well interlaced and harmonized mainly due to the common thread of some Ethiopian values that the people share.
Development of Culture: How culture is developing?

- Socialization
- Learning/adaptation (culture is acquired)
- Diffusion (e.g., through colonization, military conquest, trade (commerce), ICT/globalization, missionary works...)
- Invention (discovery/innovations.. lead to create subculture, counterculture, aculturation, de-culturation)
- Interaction (purposive, meaningful and goal oriented social/group interaction, communications)

UNDERSTANDING SOCIALIZATION?

Socialization referred to as a process by which people learn the culture, attitudes, values, and behavior of a given social group. In brief, socialization is a process, which begins immediately after birth and continues unceasingly until the death of an individual [Example: Children learn, grow and behave according to the way they are socialized within their family, group or society].

ROLES OF SOCIALIZATION

Why is socialization necessary? It is necessary to:

- Promote conformity and avoid deviance
- Teach social roles to the new generation
- Make individuals learn to control him/her self in the interest of society
- Promote personality development and full humanness

What are we-human beings?- “human beings are “social animals” SOCIALIZED into society. As social animals, human beings are born unfinished, learned through interaction with others. And that interaction continues through out our life cycle, so we constantly change as we meet new people and take new norms/perspectives and approaches.
AGENTS OF SOCIALIZATION

- Family (dominant and primary agent),
- Schools (various levels of schools and institutions, policy, services, administration, ...),
- Teachers (instructors, mentors),
- Mass media (various types of media and communications sources),
- Faith-based institutions,
- Peer groups (peer pressure),
- Friends,
- Work places,
- Social environment (culture, social life, neighbor, iddir, mahber, jige, debo, wonfel, ...),
- “significant others”. Significant others are those who are significant to the individual at various life stages. Some of the significant others include peers, colleagues, teachers, religious leaders, etc.

It is completely wrong to believe socialization to be dependent exclusively on the family because there are other social institutions and individual agents outside the family.

Types of Socialization: There are many types of socialization, the following are common ones.

<table>
<thead>
<tr>
<th>S. No</th>
<th>Type of Socialization</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Anticipatory Socialization</td>
<td>The process of socialization in which a person “rehearses” for future positions, occupations, &amp; relationships (e.g. the son of painter/pilot follow in the footsteps of the father)</td>
</tr>
<tr>
<td>2</td>
<td>Re-socialization</td>
<td>The process of discarding former behavior patterns &amp; accepting new ones as part of a transition in one’s life</td>
</tr>
<tr>
<td>3</td>
<td>Political Socialization</td>
<td>The process by which individuals acquire political attitudes and develop patterns of political behavior/action</td>
</tr>
<tr>
<td>4</td>
<td>Reverse Socialization</td>
<td>The process whereby people normally being socialized are at the</td>
</tr>
</tbody>
</table>
same time socializing their socializers

| 5 | Primary Socialization | It is a basic socialization which occurs during childhood. The basic elements to be socialized are language, self-identity, history, moral standards, values etc by parents, from family and other agents of socialization. |
| 6 | Gender Socialization | It refers to a process of preparing youngsters of both sexes for the kinds of responsibility and tasks they will perform by inculcating the values, attitudes and patterns of behavior desirable for men and women. |
| 7 | Legal Socialization | It is the creation of awareness & development of attitude, norms and values functionally necessary to a given legal/ political system and importance of law to the society. |

### 3.2. SOCIETY AND LAW: FEATURES AND IMPACTS

Society refers to a group of people occupying a territory, who share culture and social life. Examples of society, American society, Ethiopian society, Oromo society, Amhara society, Wolayta society, Tigray society, etc. who occupy a territory, share common culture and social life. Society is considered as a system with subsystems.

### CRITERIA AND TYPES OF SOCIETY

There are different criteria to classify society. Thus based on different criteria, there are two types of society.

Some of the criteria include residence, religion, wealth, level of development, industrialization, /modernization and the like.

Please refer the following table for further clarification and justification. It Has to be noted that interactions, social life, behaviors, problems,… all vary with the criteria and type of society.
The basic features of life and behavior among the rural and urban society

<table>
<thead>
<tr>
<th>S. NO</th>
<th>Basic Features</th>
<th>Rural Society</th>
<th>Urban Society</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Population &amp; settlement</td>
<td>Homogeneous &amp; scattered</td>
<td>Heterogeneous and overcrowded, characterized by existence of metropolis</td>
</tr>
<tr>
<td>2</td>
<td>Solidarity</td>
<td>Rigid &amp; strong sense of solidarity &amp; social life</td>
<td>Lax, contractual and weak sense of solidarity and social life</td>
</tr>
<tr>
<td>3</td>
<td>Social interaction/relationships</td>
<td>Intimate &amp; long lasting</td>
<td>Secondary, temporary &amp; impersonal</td>
</tr>
<tr>
<td>4</td>
<td>Social order &amp; law</td>
<td>Custom &amp; mores predominant</td>
<td>Modern rule &amp; regulations</td>
</tr>
<tr>
<td>5</td>
<td>Social control &amp; sanction</td>
<td>Traditional/informal social control</td>
<td>Formal &amp; modern law</td>
</tr>
</tbody>
</table>

**Sociological understanding of law**

Sociologically speaking, law refers to:

- law is the actual behavior that is stipulated in a legal norm;
- law is an aspect of social institution and formal regulation of behaviors, interactions, and relationships among the members of the society;
• law is the body of rules and regulations(a) made by government for society,(b) interpreted and enforced by the courts,(c) backed by the power of the state, and (d) applied on the society.

• law is a system of mandatory norms made by a competent authority to regulate behavior.

Sociology of law and legal sociology deals with the study of law and society, including the relationship between the two.

There are two major arguments: arguments of lawyers and arguments of sociologists on the relationship between law and society including the impact of one over the other.

(A) Arguments of lawyers on the relationship between society and law

1) John Austin (1790-1859) defined law as the “rule”, and “rule” as “command”. He says, “Every law or rule” is a COMMAND.

2) Rudolph von Ihering (1818-1892) conceptualize law as the strong instrument to protect social purposes. He said law as “a Means to End”; the result of constant struggle; its role is to harmonize conflicting interests of society.

3) Eugen Ehrlich (1862-1922) argued that “law need to be necessarily created by the state or applied by the courts, governs social life” Ehrlich contend that proper study of law requires the study of society, social interaction, and culture.”

4) Leen Duguit (1859-1928) said that “law is there to secure and serve societal solidarity.”

5) Roscoe Pound (1870-1964), considered as the father of American sociological jurisprudence, contributed a lot to the science of law and legal philosophy. He emphasized on the :-
   i. Functional aspect of law to reconcile the conflicting interests of individuals and harmonize their interaction.
   ii. Private interests of personality such as physical integrity, reputation and freedom of conscience; domestic relations
iii. He further argued that sociological approach to law is instrumental in addressing the various aspects of social problems. Pound is concerned primarily with the effects of law upon society, i.e. the social determination of law. Law is an instrument to control interest of society represents the consciousness of the whole society.

(B) Arguments and Reflections of sociologists on the relationships between society and law

In analyzing the nexus between society and law, most sociologists would still agree with the arguments of the majority of jurists/lawyers with the context of investigating the impacts of these reflections on society than taking the arguments with face values.

Sociologists argue that:-

- law is the basis which the structure of society lies,
- law, as part of social institution, reflects and defines basic social values and its relation to the political, economic, cultural, social and religious conflicts within society,
- cultural features such as value systems and social norms are basis for the legal system.

<table>
<thead>
<tr>
<th>Functions of law</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Keeping &amp; ensuring peace</td>
</tr>
<tr>
<td>• Shaping moral standards</td>
</tr>
<tr>
<td>• Promoting social justice</td>
</tr>
<tr>
<td>• Maintaining the status quo</td>
</tr>
<tr>
<td>• Facilitating orderly change</td>
</tr>
<tr>
<td>• Facilitating planning</td>
</tr>
<tr>
<td>• Providing a basis for compromise</td>
</tr>
<tr>
<td>• Maximizing individual freedom</td>
</tr>
<tr>
<td>• Regulating behaviors and relationships</td>
</tr>
</tbody>
</table>
IMPACT OF LAW ON SOCIETY AND IMPACT OF SOCIETY ON LAW

Impact of Law on Society

- allocating authority.
- defining relationships, interactions and behaviors in an organization/society.
- resolving conflicts and create enabling environment.
- adapting to social changes.
- fostering social solidarity (integration & cohesiveness).
- promoting social order, security and protection.

Impact of Society on Law

The major issues and contexts include making law, breaking the law, reactions/responses and protecting the law

- Law has social and cultural bases sociologists elaborate their arguments by mentioning active participation of the society, either direct involvement in making laws or indirect involvement by electing their representatives in the democratic system of governance.
- Society may break the law
- Society protects law from deviations and breaching.
3.3. Social and Legal systems: An Overview and Relationship

Legal system is part of social system, deals with the communication and analysis of law, centered specifically on the differentiation of right and wrong, legality and illegality. It has strong relations with other subsystems or social institutions.

Legal system deals with the system of designing and implementation of laws governing human and institutional behavior- applied on the members of society and institutions/organizations. For instance, some jurists and writers argued that the modern codification of civil law developed out of the societal customs and slowly written by local jurists.

Whilst scholars of sociology of law stated that (some times) functional imbalance between legal and political system may produce enforcement problems for law, judicial timidity in the face of government pressure.

The meaning of social system: Social system is a systematic arrangement of social interactions, network of relationships based on the social norms and meanings. It deals with groups, associations, community, social organizations, institutions and society at large. Social interaction is the basis for the social system.

<table>
<thead>
<tr>
<th>Variable</th>
<th>Social System</th>
<th>Legal system</th>
</tr>
</thead>
<tbody>
<tr>
<td>Conceptual framework</td>
<td>Patterned and systematic arrangements of interactions and network of relationships established by consensus and negotiated order of its members. Complex and broader concept and it includes the legal system as well.</td>
<td>Part of the social system and deals with the communications about legal traditions, actors and procedures in making, implementing and monitoring processes</td>
</tr>
<tr>
<td>Concerns and aspects</td>
<td>Mainly concerned with the broader aspects of society:</td>
<td>Development and implementation of laws and justice systems</td>
</tr>
</tbody>
</table>
In general, legal systems around the world can be split between civil law jurisdictions, on the one hand, and systems using common law and equity, on the other. The term civil law, referring to a legal system, should not be confused with civil law as a group of legal subjects, as distinguished from criminal law or public law. A third type of legal system—still accepted by some countries in part, or even in whole—is religious law, based on scriptures and interpretations thereof. The specific system that a country follows is often determined by its history, its connection with countries abroad, and its adherence to international standards. The sources that jurisdictions recognize as authoritatively binding are the defining features of legal systems. Yet classification of different systems is a matter of form rather than substance, since similar rules often prevail.
Unit Summary

Culture is so complex and tantalizing concept, has diverse conceptual and analytic frameworks. However, for the purpose of this course and teaching material interdisciplinary study II, due attention is given to the working definitions given by E.W Taylor and UNESCO. To this effect, culture is complex whole which includes both tangible(material) and intangible(non material or ideal) aspects such as knowledge, beliefs, customs, mores, folkways, etiquettes, values, norms, traditions, artifacts, laws, life styles, symbols, and any other capabilities acquired by a person or society. Thus, culture is a root for the various social and legal issues and institutions including social and legal systems, legal practices and dealing with addressing social (or legal) problems and needs.

Culture has four pillars or elements- language, social norms, values and roles. Its major features include culture is shared and learnt, dynamic and social heritage, determines life style, relationship and behavior. Culture is mainly acquired and transmitted and develops through socialization as a process of learning, diffusion, colonial, religious and trade influences through various agents including family, schools, media, peer pressure, faith based agencies and friends.

Society is group of individuals who share same culture, social life and territory. Society vary according to the criteria of classification including residence, life style, means of livelihood, level of development, religion, production system, modernization, urbanization and so on.

This course gives due attention on the relationship between three concepts: culture, society and law. And it recognizes the existence of strong interface between these concepts, draws attention on how society and culture affects law and how law in turn affects/affected by society and culture. This strong relationship holds true not only for the impact of one over the other but also true for the synergistic relationship between legal and social system.
Review Questions (RQs)

1. Define culture and discuss the key terms (jargons)
2. Describe relevance of studying culture for lawyers?
3. Discuss the four pillars and characteristic features of culture
4. Compare and contrast social norms and values with examples
5. Define and discuss types of society with features
6. Write short notes on the relationship and impacts of society and law
   (include your own critical reflection and arguments)
7. Compare and contrast social system and legal system and identify the
   place of law and role of lawyers (your critical and logical thoughts
   expected)
UNIT FOUR: SOCIAL ORGANIZATION, PROCESSES AND SOCIAL INSTITUTIONS

This unit covers and presents the aspects of social organization, bureaucracy and social institutions. It also deals with the most important social processes that have relevance to legal practices: social structure, social interaction, stratification, mobility, social inequality and social institutions

Objectives:
On completion of the fourth unit, students should be able to:

- Identify and define the major types of social organizations and discuss the role of law.
- Familiarize themselves with the major social processes with the legal context.
- Achieve broader understanding about bureaucracy with its purpose, features and consequences
- Describe and explain the major social institutions including their features, functions and the place of legal institutions
Basic Questions:

1. What is the difference between group, dyad, and group dynamics?
2. Compare and contrast formal and informal social organizations
3. Define social structure and social processes
4. Differentiate between different types of social statuses
5. Discuss social stratification, social change, social mobility, social status, and social inequality
6. What is bureaucracy?
7. What are the salient and characteristic features of bureaucracy?
8. Compare and contrast social system and legal system
9. Discuss the social institutions including their meaning, features and functions.
10. What is the role of law in the social institutions?
11. Discuss family by giving both sociological and legal definitions
12. Define and differentiate between nuclear family and extended family (give example)
13. What is marriage?
14. What factors dictate marriage?
15. Discuss divorce with its causes
16. Differentiate between
   - Sororate and levirate marriage
   - Polygamy and monogamy
   - Plygyny and polyandry
   - Endogamy and exogamy
   - Municipal, religious and customary marriages
17. Discuss the patterns of mate selection, residence, decision making/authority
18. Discuss medical sociology and social epidemiology
4.1. Social Organizations and Bureaucracy

4.1.1. Types and features of social organizations

This part deals with the most important concepts and issues that have significance to legal education, legal research and legal practices in general and add values (knowledge, attitudes, perspectives and skills) to law students in particular. Some of the most important concepts and issues include social group, group formation, functions of group and group dynamics, social and formal organizations, bureaucracy, meanings, features, nature, aspects and functions of social institutions such as family, marriage, divorce, religion, education, political institution, economic and health institutions.

Group and group dynamics

Group in sociology is a collection of two or more individuals with common thinking, purpose, shared norms and values in which there is interaction among members; governed by a common culture and regulation or code of conduct.

Group dynamics is the scientific study of the processes of formation, interaction, structure, and function of social groups. Where as dyad is the smallest social group. Dyad oftenly known as “two individuals’ group”, and an entry point for sociologists. Triad is three individuals group.

Types of group: There are many types of group: a crowd, club, association, community, in-group-out group, informal-formal group, primary-secondary-tertiary group, reference group etc.

Why group?

Social group(formal, informal goroup, coomunity, associations, clubs, etc) is used to play social, economic, spiritual, legal, political & psychological roles and purposes.

Stages of group formation and development

There are five stages of group development.

1. Storming stage
2. Forming stage
3. Norming stage
4. Performing stage
5. Adjourning stage
Formal and Informal Social Organizations

Social organizations are a stable and predictable pattern of social relations within a society based on roles, rules for conduct, and shared meanings.

Formal organization is the largest secondary group designed for specific purpose, established with clearly defined mission, vision, values, purpose, norms, leadership and organizational structure.

Informal organization on the other hand is the group of people informally emerged and operating informally within the formal modern organizations. The basis for the development of informal organization is group interest, purpose; distrust or dissatisfaction with the existing formal system (related to policy, leadership, motivation, attitude, culture, religion, etc). Sociologists are very much interested in assessing (comparative) the patterns and the anticipated consequences of informal groups.

4.1.2. Bureaucracy: Meaning, Purpose and Consequences

BUREAUCRACY DEFINED

Various scholars defined bureaucracy differently but Max Weber is considered as the pioneer advocate and father of bureaucracy. Bureaucracy refers to a particular form and style of administrative organization. Although it has been subject to strong criticism for a long time, bureaucracy and its variants can still be found in a large number of organizations.

Max Weber defined bureaucracy as a formal modern organization with complex rational-legal system, administrative structure and officials, extensive “hierarchy”, and division of labor governed by rules and regulations.
Purposes of Bureaucracy: Basically the two major purposes of bureaucracy are efficiency and effectiveness (the author of this teaching material abbreviate the purposes as 2 Es of bureaucracy).

Bureaucracy holds both positive and negative connotations. When we think of bureaucracy, a variety of images come to our mind-mostly negative and unpleasant; regard it as a dirty word, red tape. In ordinary usage, it suggests certain narrowness and rigidity, full of nepotism and favoritism, a regime of red tape and excessive formalization and procedures.

Contemporary sociologists contend that such negative connotations and biased attitudes towards bureaucracy are due to attitudinal problems and factors associated to lack of competence and weak capacity of bureaucrats (experts, civil servants, lawyers,...) in implementing the policies, strategies and interpreting laws. Therefore, bureaucracy, by principle does not create red tape but practically, this may not be true because of inadequate knowledge, skill, problems associated with attitude/perception and the like. Consequently, we may observe drawbacks and weaknesses of performances of the organizations. These drawbacks of the application of bureaucratic principles are manifested mainly in poor countries. For example, whom one knows may be more important in getting a job or promotion than what one knows, are most common practical problems.

Max Weber described the three salient features of modern bureaucracy as follows.

- Officialdom - “The official” role of a bureaucrat, technical expertise, administrative know-how, appointment on the basis of merit, definite duties, responsibilities and jurisdiction.
- Sphere of competence is the basic unit of the organization, arrangements of bureaus, and offices responsible for some activity.
- Governance by rules- a kind of legal system that emphasizes fidelity to rules, correct procedures, defined jurisdictions, and the sovereignty of institutional purpose.
<table>
<thead>
<tr>
<th>Characteristic</th>
<th>Positive consequence</th>
<th>Negative consequence</th>
<th>For individual</th>
<th>For the organization</th>
</tr>
</thead>
<tbody>
<tr>
<td>Division of labor</td>
<td>Efficiency &amp; effectiveness</td>
<td>Produces trained incapacity</td>
<td>For individual</td>
<td>For the organization</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Produces a narrow perspective</td>
</tr>
<tr>
<td>Hierarchy of authority</td>
<td>Clarifies who is in command</td>
<td>Deprives employees of a voice in decision making</td>
<td></td>
<td>Permits concealment of mistakes</td>
</tr>
<tr>
<td>Written rules and regulations</td>
<td>Let workers know what is expected of them</td>
<td>Stifle initiation &amp; imagination</td>
<td></td>
<td>Lead to goal displacement</td>
</tr>
<tr>
<td>Impersonality</td>
<td>Reduces bias</td>
<td>Contributions to feeling of alienation</td>
<td></td>
<td>Discourages loyalty to company</td>
</tr>
<tr>
<td>Employment based on technical qualifications</td>
<td>Discourages favoritism, nepotism &amp; reduces petty rivalries</td>
<td>Discourages ambition to improve oneself elsewhere</td>
<td></td>
<td>Allows peter principle to operate</td>
</tr>
</tbody>
</table>

4.2. SOCIAL PROCESSES: SOCIAL STRUCTURE, RELATIONSHIP/INTERACTION, STRATIFICATION, MOBILITY, CHANGE AND INEQUALITIES

Social Structure (as clearly defined in unit two) is a hierarchical pattern of relationship among people in different power and status or position in the social institution.

Understanding Social Interaction

Social interaction is “the process of two-way communication involving a give-and-take principle (reciprocity) and social life; mutual influence of individuals up on one another.” Social interaction is also conceptualized as the process in which people act toward and respond to each other. Encounters may be face-to-face, or they may be more enduring and complex.
Processes of Social Interaction

The process of social interaction is composed of 3 Cs (since sociology is the study of social interaction, they are also known as the three Cs of sociology which include Cooperation, Competition and Conflict) and 2 As (i.e. two As of sociology include Accommodation & Assimilation) of sociology. The 3 C’s of sociology are known as the universal aspects of patterned social interaction because they occur in all societies, social structure and culture.

What is Social Change?

Social change refers to alteration of social structures social positions and social status in a given direction or functions, social life and living standards.

The major question to be considered in the study of social change include “what are the types of social change” and “what causes social pattern to change? Sociologically speaking, there are two types of social change: positive and negative social change.

(a) Positive social changes such as promotion, productivity, marriage, graduation, success in life, change of a person or group or community or society from negative attitude to positive attitudes, thoughts and behaviors.

(b) Negative social changes include demotion, death, divorce, failures in productivity, education, etc.

Major factors or causes of social change: There are multitudes of factors, and sociologists differ as to which is the most important: acts of people; social conflict; outside influences (environment); technology & globalization; population changes; and changes in other social patterns.
UNDERSTANDING SOCIAL STRATIFICATION

Social stratification is the process by which individuals/groups are categorized/ranked in to different strata/class. Though there may be other concrete forms of stratification, of sociological importance are economic, political, and occupational stratification.

Stratification Criteria: There are many criteria, including economic, social, political, biological, religious, cultural, etc factors. However sociologists mainly rely on three Ps as major criteria.

Three Ps (Power, Prestige and Property) are considered as the central sociological stratification criteria that vary with the type of society.

Based on these criteria, sociologists stratify members of the society in to three statuses or social classes.

Social status has three ranks or levels:

(i) high status
(ii) middle status
(iii) low status

In the same token, social class has three levels or ranks:

(i) high class
(ii) middle class
(iii) low class

It has to be noted that status and class rankings vary with society, the criteria (high, middle or low status or class).
However there are two major types of social statuses

1. Ascribed social status is social status not based on competence and experiences but based on race, age, birth, religious and/or political affiliation, tribe and/or ethnicity, and
2. Achieved status is the type of social status based on merit, competence, achievement and performances.

NB The other concepts related to status include status inconsistency, multiple status, etc (students are advised to read for more insight on social status and the other most important concept known as social role including role conflict, role incompatibility, role set etc)

Systems of social stratification

There are four systems: (1) Slavery, (2) Caste system, (3) Estate system, and (4) Class system. However, the common and relevant systems are Caste and Class System, the focus of this course.

Class system refers to the system of stratification based on class. There are three major types of classes: high class, middle class, and low class. Caste system is a system of social stratification in India, of Hindu society, based on biological or racial or genetic and religious factors.

The major types of caste system include:

- Brahmins (are priests & teachers),
- Sudras,
- Kshatriyas are warriors and lords,
- Vaishyas (traders),
- Hariyans (also known as untouchable), and
- Social outcastes (sweepers & leather workers).
The basic difference between the caste and class system is that caste system is a closed system where there is no social mobility including occupation and marriage (it is endogamous) from one social category to another. In the class system there is mobility of individual from one social category to another.

UNDERSTANDING SOCIAL MOBILITY

Social mobility is a process by which individuals/groups move from one status to another [the movement might be either from lower to higher (upward mobility) or higher to lower (downward mobility) categories in the systems].

The purpose of social mobility is to promote or enhance social equality, and address the gap or problems associated with social inequalities.

Types of Social Mobility
There are two types of social mobility: vertical and horizontal social mobility.
(1) Vertical social mobility is the movement (upward or downward) of a person from one social position to another of different rank. Vertical social mobility involves a person’s status/class change (it is radical change in position/status or class or life).

Vertical social mobility is further classified in to intragenerational social mobility (change in the individual’s life style, status, position) and intergenerational social mobility (change in status, life within and between family, society).

(2) Horizontal social mobility on the other hand refers to the movement of an individual from one social position to another of the same rank (movement within the same hierarchy).

Unlike vertical mobility, horizontal social mobility doesn’t involve status/class change (e.g. occupational placement change, i.e. changing from team leader or expert status or position in one department to same position in the other department, …).
AVENUES AND BARRIERS TO SOCIAL MOBILITY

Avenues of social mobility
- education;
- marriage;
- Windfall gains of wealth (in terms of inheritance, gambling, corruption).

Barriers to Social Mobility:
The major barriers include sex, lack of opportunity as the most obvious barriers. Whilst motivation, education, inequality in wealth distribution, race and color, ethnic origin, religion as common barriers. Contemporary sociologists contend that person’s attitude perhaps the greatest barrier to social mobility.

WHAT IS SOCIAL INEQUALITY?
Social inequality refers to people’s differences in the attainment or possession of whatever society values (wealth/property, education, belongingness, occupation, prestige, power, status, etc).

The major predisposing factors of social inequality include economic factors, political/colonial, social, cultural, religious, biological (racial)’ occupational, etc causes. The forms of inequality are related to the causes and predisposing factors, including economic, biological (age, sex, race, caste…), socio-cultural (gender inequality, ethnic, tribal…), political, colonial, religious factors.

Examples of social inequality
A) Ethnic inequality (Conflict between Hutu- & Tutsi)
   Best example of ethnic inequality in Africa for instance is that of the three major ethnic groups in Rwanda: Twa(hunter-gatherers); Tutsi(pastoralists) and Hutu(agriculturalists).
B) Gender inequality

Gender (in terms of roles) is socially constructed classification of a person as male or female. Gender is dynamic, varies with culture and society, it is not international. Sex on the other hand is biological classification. Unlike gender, sex is rigid or static and international than dynamic. Therefore, gender inequality is the most common social inequality in Africa.

4.3. SOCIAL INSTITUTIONS

Essentially, institutions comprise norms, regulations, and laws that establish the ‘rules of the game’, modify the behavior of individuals and groups so that their actions become more predictable to others. They do so through both formal rules that include laws and contracts (please refer law of contracts) and, as well as through informal means such as social norms (refer Unit three of this material) and conventions that evolve over time. Social institutions (SIs) are durable systems of established and embedded social rules, conventions, patterned sub systems that structure social interactions. Institutions are rules, enforcement characteristics of rules, and norms of behavior that structure repeated human interaction.

Institutions are therefore can be seen as constitutional, they set the rules by which the game is played; it is this that distinguishes them from the wider set of developmental policies.

Social institution is a regularity in social behavior that is agreed to by all members of society, specifies behavior in specific recurrent situations, and either self-policed or policed by some external authority.

SIs in general are patterned way of the social structure and social system designed to accomplish social goals of solving important social problems. Social institutions are established or standardized patterns of rule-governed behavior. They include the family, education, religion, and economic and political institutions.

We need social institutions to fulfill basic social functions.
Features of SIs

- They are universal and pervasive.
- Many of their functions are interrelated and the changes in one SI can cause changes in other SI.
- In a large and modern society, SIs are highly specialized and differentiated.
- All social intuitions, including legal institutions have a dynamic nature and can never be standing by themselves; the essence of life is the interrelatedness of various components and their ties to the larger whole.

Major Perspectives on SIs

**Marx**
- Social institutions are determined by their society’s mode of production.
- Social institutions serve to maintain the power of the dominant class.

**Weber**
- Social institutions are interdependent but no single institution determines the rest.
- The causes and consequences of social institutions cannot be assumed in advance.

**Durkheim**
- Set the stage for later functionalist analyses of institutions by concluding that religion promotes social solidarity and collective conscience.

**Functionalist theory**
- The social institutions listed below in this section (along with other social institutions) fulfill functional prerequisites and are essential.

**Conflict theory**
- Social institutions tend to reinforce inequalities and uphold the power of dominant groups.
- Emphasizes divisions and conflicts within social institutions.

**Symbolic interactionism**
- Focuses on interactions and other symbolic communications within social institutions.
TYPES OF SOCIAL INSTITUTIONS

1. Family institution
2. Education institution
3. Economic institution  each of these perform their own basic functions
4. Political institution
5. Religious institution
6. Health institution

4.3.1. RELIGIOUS INSTITUTION

Although there is no agreed single definition of religion, but sociologists described that the organized religious beliefs are likely to include all or some of the following features:

- a belief is supernatural power (belief in God or gods or in symbols- a cross in Christians, which are in some way regarded as sacred)

- a series of rituals or ceremonies to express these beliefs either publicly or privately

A unified system of beliefs and practices pertaining to the supernatural and to norms about the right way to live that is shared by a group of believers. Sociologists treat religion as a social rather than supernatural phenomenon.

Key Questions
How do the world religions differ? How are they similar?
How have religions developed and changed, and why do people engage with them?
What is the relationship between religion and other aspects of social life such as stratification, deviance, and conflict?
What are the causes and consequences of contemporary trends such as secularization, the splintering of religious groups, and shifting church–state relationships?

Notes

Marx: Religion is the “opium of the people”—it masks domination and diverts workers from rebelling against exploitation.

Weber: Classified religions by their approach to salvation:

- Ascetic religions require active self-mastery; mystical religions require passive contemplation.
- Other-worldly religions require focus on the next life (e.g., heaven);
- this-worldly religions require focus on earthly life.

Durkheim: Religion provides social solidarity and collective conscience; it expresses and celebrates the force of society over the individual.

Functionalist theory: Functions of religion include providing meaning for life, reinforcing social norms, strengthening social bonds, and marking status changes (e.g., marriage). Dysfunctions, according to some, include justifying persecution.

Sociological approach to religion

Sociologists are not that much interested to prove/disprove religious beliefs whether they are true or not through their experimentation or observation methods. However, they are interested in studying the consequences, roles and functions the religions play in social life of human beings.

Functions of religion

Sociologists argue the following functions of religion.

1. Individual support

   Religion provides a sort of comfort, a feeling of identity and security, sense of belongingness.
2. Social integration

According to Emile Durkheim, religion is part of culture and way of social life; acts as social glue, binding society together by encouraging them accept social values and norms. Religion provides unity, cohesiveness and solidarity in a society.

3. Social control

Karl Marx stated that religion is the sight of the oppressed creature, the heart or heartless world, the soul of sources of conditions. Marx saw religious beliefs as an illusion or hallucinatory drug like opium attempting to justify existing arrangement in the society and encouraging people to accept them (i.e. sometimes religion and religious belies/feelings make some individuals not an actual them).

4. Source of social change and conflict (e.g. Palestine and Israel, etc) causing divisions and instabilities in society.

4.3.2 POLITICAL INSTITUTION (POLITY)

Political institution, also known as polity refers to a complex system of norms that regulate the acquisition and exercise of power by some individuals/groups over others within a given territory through social structures claiming a monopoly of ultimate authority.

Although ordinary people use polity and politics interchangeably, the concepts are not exactly the same. Politics is concerned with the struggle to gain power and control by getting in a position to make decisions and implement policies. Therefore, polity and politics are different.

There are different types of political institutions, but the major ones include democratic and totalitarian polity.
• Democratic political system is the government of the people, by the people, and for the people where ordinary people have some control over government decisions, and

• Totalitarianism: is a political system where society is controlled by small (powerful elite) groups, e.g. dictatorship, power concentrated in the hands of one or few persons, the ordinary large population lack controlling power over government decisions. Adolph Hitler is best example for totalitarian type of polity.

The aim of political institution is to ensure the protection and security of citizens from one another and from foreign enemies. Hence political institutions pertain to the governance of a society, its formal distribution of authority, its use of force, and its relationships to other societies and political units. The state or government, an important political institution in modern societies, is the apparatus of governance over a particular territory.

• Key Questions
  • How do political institutions differ across historical periods and societies?
  • How do different social groups participate in political institutions, and with what consequences?
  • How and why do individuals participate in political processes such as voting or joining lobbying groups?
  • How are political institutions related to other aspects of society, such as the economy and the mass media?

Notes
Weber: Defines the state as an authority that maintains a monopoly on the use of violence in its territory.

Functionalist theory: Functions of political institutions include protection from external enemies, resolving group conflicts, defining societal goals, and strengthening group identity and norms. Pluralism, a particularly functional
type of political institution, entails distribution of power among many groups so no one group can gain control.

Conflict theory: Pluralism and democracy are illusions that invite the powerless to believe that they have a voice in governance, when in fact their control is quite limited.

Polity plays social and administrative functions. The state is the Sovereign political organization of the individuals occupying a definite territory.

The major role of State or Government include, playing:-
1. Protective roles(security, welfare and rights),
2. Allocative roles(resources and power),
3. Distributive roles( fair and adequate distribution of resources), and
4. Regulatory (making policies, laws to maintain order and control functions).

Polity is thus involved in regulating the power of some people over others; resolving conflicts that exist among various segments of society; institutionalizing and enforcing social norms through laws, constitutions, policies and strategies, which are established by government legislative body; protecting citizens and country from outside enemies and invasions; maintaining peace, order and social security in the country.

4.3.3. EDUCATIONAL INSTITUTION

Educational institution is an aspect of the social system and part of social institutions concerned with the transmission of cultural heritage from one generation to the next (we acquire culture through education/socialization). Schools are social organizations used to transmit societies’ value, attitude, beliefs, norms, behaviors, specific skills and system of knowledge to young people.

*Education:*

A formal process in which knowledge, skills, and values are systematically transmitted from one individual or group to another.
Key Questions

- How do educational practices vary across different societies and historical periods?
- How does education affect individuals’ subsequent activities and achievements?
- What are the effects of class, race, and gender on educational institutions and experiences?
- What are the causes and consequences of various trends in education, such as grade inflation, violence in schools, and increasing public funding of religious instruction?

Notes

Marx: Education serves the capitalist order by producing skilled workers with habits such as punctuality and respect for authority.

Functionalist theory: Functions of education include transmitting shared values and beliefs, transmitting specific knowledge and skills, sorting individuals based on skill, and establishing social control over youths.

Conflict theory: Educational tracking systems and other differential treatment of students reinforce social inequalities.

Symbolic interactionism: Face-to-face interactions in the classroom can have long-range consequences for students’ educational achievements.

4.3.4. ECONOMIC INSTITUTIONS

Economic institutions are mainly concerned with the production and distribution of goods and services to the society. Economic institutions are not of a separate and independent nature, they are part of the culture complex of a people.

By narrowing the definition to economic institutions, those institutions that perform economic functions are covered; of these, three sets can be identified:

- establishing and protecting property rights;
- facilitating transactions; and
- permitting economic co-operation and organization.
Conceptual framework of economic institutions can be expanded and discussed by asking four key questions about institutions, namely:

- How are institutions, which affect economic growth and its distribution, established, sustained and changed?
- What determines their effective functioning? How is this related to the social, cultural, legal and political matrix from which they arise and in which they operate? How much do they depend upon formal endorsement by the state?
- How do institutional interactions and relationships influence economic growth and development, the pattern of growth and, specifically, the possibilities for pro-poor growth?
- What fundamental roles can legal or law enforcement institutions play if the institution(s) malfunction?

Economic institutions are of profound importance to society as a whole and the social context affects the nature of local economic institutions. Karl Marx argued that economic forces were absolutely central to society and deeply influenced its social structures.

The founding figures of sociology, such as Max Weber, similarly regarded economic processes as fundamental to the structure of society. Economic sociologists understand the economy as the set of arrangements by which a society produces, distributes, and consumes goods, services, and other resources.

The other key questions

- What institutions and relations characterize different economic systems (e.g., capitalism, socialism, and feudalism)?
- How do consumption and leisure patterns differ among various cultures, historical periods, and social groups?
- How do the structures of business organizations (in some cases seamless organizations) affect productivity, job satisfaction, and inequalities?
• What are the causes and consequences of contemporary trends such as economic liberalization, market failure, declining unionization, monetary and fiscal policies and increased consumer debt?

Notes
Marx: Economic organization (the means and relations of production) determines the major features of any society.
Functionalist theory: Functions of economic institutions include: production and distribution of goods, assignment of individuals to different social roles such as occupations.

4.3.5. FAMILY INSTITUTION, MARRIAGE AND DIVORCE
The family is a socially defined set of relationships between at least two people related by birth, marriage, adoption, or, in some definitions, long-standing ties of intimacy.

Key Questions

• How do families vary across different societies, historical periods, classes, and ethnic groups?
• How are authority, resources, and work distributed within families?
• How do parents, particularly mothers, balance the demands of work and family?
• What is divorce and what are the causes and effects of divorce?

Notes
Marx: The family upholds the capitalist economic order by ensuring the reproduction of the working class and by maintaining housewives as a reserve labor force.
Functionalist theory: Functions of the family include socializing children, regulating sexual behavior and reproduction, distributing resources, providing social support.
(Sociologically and anthropologically) George Murdock defined family as “a social group characterized by common residence, economic cooperation, reproduction, adults of opposite sex who have children (own/adopted). Nonetheless his definition was
criticized by other scholars by saying that “family can exist without a common residence” by citing examples of families from pastoral societies, etc.

Working definition of family “family is a socially sanctioned, relatively permanent institution or grouping of people who are united by blood, marriage or adoption ties and who generally live together and cooperate economically.”

What is the basic difference between the two definitions? Consider residence, relative permanence, blood, marriage, sanction.

What is the legal definition of family?

Family is
- husband, wife and children,
- all blood relations,
- all who live in the same household including servants and relatives, with some person or persons directing this economic and social unit.

Activity:

Give sociological and legal definitions of family and describe similarities and differences of the definitions.

Functions of family institutions

Family institution has multitude of functions. These include:

- Biological functions such as procreation and continuity of generation,
- Psychological functions such as meeting and promoting psychological needs, enhancement of comforts, care, love, affection/belonging, instilling good and positive attitudes, behaviors, feelings, personality development and behaviors
• Cultural and traditional functions like socialization issues, cultural identity, moralities, values, norms, beliefs, folkways, helping and supporting, negotiations and communications,…
• Economic functions including meeting basic survival and economic necessities for life,
• Social functions (health, education, shelter, interpersonal relationships, values, etc)
• Political and legal functions—family plays setting and allocating resources, fairly distributes roles and resources and responsible for basic safety, security and welfare of its members. In addition, family is the basic unit of promoting social control through proper socialization and setting mechanisms of proper parenting style so as to promote prosocial and desirable/good behaviors and personality.

Broadly there are functions where the family performs for the other institutions such as the economy; religion; polity; education; society; performances for individual personality; activities performed within the family. Family institution for instance dictates the patterns of residence, marriage, mate selection, authority, descent & inheritance.

Types of family and family structure

There are two types of family.

1. Nuclear family structure: consists of a husband, wife and their children. It is basic family unit, and more or less universal structure. Nuclear family is common in both developed and underdeveloped countries.

2. Extended family structure: consists of many nuclear family and those people defined as kins. Kins or kinship is meant as those people related by birth and blood or marriage affiliation and 2 or more generations, common in less developed countries. Extended family thus include nuclear family and other relatives(blood or filiation or related in terms of marriage). In some instances
tribal and ethnic groups as well as individuals from clan or residence neighbors, religious affiliations etc included.

MARRIAGE AND FAMILY

The overwhelming majority of sociologists argue that culture, economy, religion and family dictate the type of marriage, whom and when to marry based on the existing socioeconomic and religious or traditional (customary) situations.

Defining marriage is challenging as it varies with culture, society, and country. However the common definition of marriage is an institutional means and contractual agreement between man and woman (in the majority of culture and countries) of providing for the performance of tasks concentrated with procreation, rearing of future generations, and transmission of material and cultural possessions.

Three types of marriage arrangement (legitimate) are common:

- Traditional/cultural marriage,
- Religious marriage, and
- Legal (municipality) marriage

Some sociologists describe cohabitation and informal relationships (sexual) i.e., tekerchem and zigubign as informal kinds of “marriage”.

Activity:
Give legal definition of marriage and discuss its aspects.

PATTERNS OF MARRIAGE

1. Monogamy
Monogamy is defined as marriage of one male and one female. Some sociologists think and argue that monogamy is a symbol for modernization, civilization and in some instances and countries considered as a symbol for Christian religious denomination.
2. Polygamy also known as plural marriage. Polygamy refers to marriage between one person of one sex with two and above persons of another sex.

Religion, culture, type of society, life styles and economic status are among the major factors that influence people to practice polygamy.

TYPES OF POLYGAMY

There are two types of polygamy: polygyny and polyandry.

1. Polygyny refers to marriage of one man to two & above women, often practiced to express wealth or prestige.

2. Polyandry is marriage practice between one woman with two or more men, often practiced because of (a) shortage of women due to female infanticide in some countries, (b) fear of poverty.

EXAMPLES OF CUSTOMARY MARRIAGES

There are three examples and types of customary marriage practices.

Sororate and levirate customary marriage practices in some parts of Africa including Ethiopia while serial marriage is practiced in some parts of Europe and America.

- Sororate marriage is customary marriage by which widowed man marries sister (especially younger) of the deceased spouse. Sororate marriage is practiced in some rural settings and ethnic or tribal groups in Africa and Ethiopia.

Activity:

Discuss with your class mate or instructor about the existence of sororate marriage practices in Africa or Ethiopia and frame legal remedies in order to address such a practice.
Levirate marriage on the other hand is customary marriage by which dead man’s brother or next of kin (kinsman) had to marry the widow. Levirate marriage, also known as wife inheritance is commonly practiced in some African countries including rural Ethiopia.

**Activity**

Do you heard of such practices?

What strategies and legal frameworks do you know or propose to handle sororate and levirate marriages in your region or in some parts of Ethiopia?

Serial monogamy is common in the US and other developed countries. In the serial monogamous type of marriage, a person (man or woman) is allowed to have several spouses in his/her life but can have only one spouse at a time (divorce or marriage certificates may be required).

**UNDERSTANDING DIVORCE**

Sociologists define divorce as a legal and formal termination of marriage contract or relationship.

**Causes of Divorce**

Sociologists argue that like marriage contract, divorce is normal and common part of life in the family institution, they further describe multitude of factors associated with and predisposing to divorce.

- Cultural factors (e.g. patrilineal and patriarchal culture in Africa);
- Economic factors;
- Social factors including the involvement of third party (e.g. in-laws) and gender inequality (e.g. bystander);
- Personality factors;
- Religious beliefs and feelings;
- Conflict and war;
• Biological factors (diseases, disability);
• Sexuality related factors (need, libido, communication problems, satisfaction and sexual incompatibility), ..); and
• Legal and political factors

PATTERNS OF MATE SELECTION

There are two major patterns of mate selection which might be determined by culture, society, nature of family, socialization, religion and sometimes follow the development of relationship, interactions, feelings of intimacy, passion and courtship

(I) Endogamy refers to marriage within specific group whether religious, racial, ethnic or social class, practiced among royal families, some Muslims.

(II) Exogamy is marriage practiced outside specific group.

PATTERNS OF RESIDENCE OF FAMILY

Depending on culture, society, level of development and economic status, there are three patterns of residence.

1. Patrilocal Family is a pattern of residence where groom takes his wife (bride) to his parents compound.
2. Matrilocal Family is a residence pattern where newly married couples remain with wife’s parent compound.
3. Neolocal Family is a kind of residence pattern where newly married couples setup their own independent residential unit.

PATTERNS OF AUTHORITY

Pattern of authority also depends on culture and value system of society. Pattern of authority deals with decision making in the family.
There are three patterns of authority or making decisions in the family.

- Patriarchal Authority: authority of the family vested in the husband
- Matriarchal Authority: authority of family vested in the wife
- Egalitarian or Equalitarian Authority: authority of family more or equally shared between the husband and wife.

4.3.6 HEALTH INSTITUTIONS

Contemporary sociologists consider health and medicine as one of those important social institutions. To this end health institutions are social institutions, health services are basic social services and health problems are developmental and social problems (e.g. climate change, prostitution, deviance, delinquency, corruption, poverty, crime, housing problems, drug abuse, HIV/AIDS, malaria, TB,...).

Sociological questions on health and illness raises key questions including:
- Does gender, age, social class, ethnicity, type of occupation, culture, religion, type of family, economic status, political situation etc influence a person’s likelihood of experiencing illness, disease, and disability?
- How do the most common sociological theorists view the professional socialization of health professionals as it relates to a patient and what roles they play in the institutions they work for?
- What are the consequences of viewing oneself as ill or disabled or depressed or anxious?
- What are the major health and medical issues to be taken into account and considered so as to promote ethical and professional legal practices and justice to the public and citizens?

The most common sociological factors include social behavior, culture, attitude, social interaction, belief, social life, living standard, gender, age, sex, religious denomination, polity, government structure and policies, education system, family
institutions, poverty, social status, residence/settlement, social inequality, mobility, and so on determine the illness and wellness (health state) of the society and health service delivery system of a particular nation/region. What are the legal implications of these factors?

Medical Sociology and Social Epidemiology
Medical sociology is sub-specialization of sociology that deals with the sociological aspects of health and illness.

Social epidemiology deals with the study of the distribution of disease, impairment, and general health status across a population.
Social epidemiology considers the impact of gender, social class, race, poverty, ethnicity, age set, among others as determinants of the health status of members of the society.

Illustrative Case Study

Suppose Wro Abaynesh (pseudo name) is a widow living with two daughters. Medical evidences declared that her husband Ato Tesfu died of AIDS scourge. Two weeks after the burial and mourning rituals, the extended family members, in-laws and the elderly members came to the widow to talk about the future life of the widow. They talked about the existing wealth both in kind and cash, including 20 hectare fertile land, 6 oxen and about 40,000 birr deposit and their intention to inform marry Ato Tenagne who is married to Wro Alem and have three children. The elderly and Tesfu’s family already decided Abaynesh should be the second wife of Tenagne and concluded that such practice is normal and she has to accept the decision. However, Abaynesh is not happy and unable to decide on her own hence stressed, anxious, worried and frustrated. Wrt Selamawit, a health extension worker who is curious about this matter one day advised Abynesh to consult a lawyer but both of them don’t really know what to do at this time and how to contact legal institution or expert.
Questions
1. As a potential lawyer, what do you understand from this hypothetical case?
2. What should Abaynesh, the elderly, Ato Tenagne, Wro Alem etc should do and why?
3. What are the legal remedies you are proposing?

Unit Summary
The fourth unit deals with the most important concepts and issues relating to social group, social organizations and bureaucracy, social relationship, social structure, interaction, stratification, social change, social mobility, social inequality and social institutions including the features, roles and the place of legal institution that have relevance to lawyers.

Group in sociology is a collection of two or more individuals with common thinking, purpose, shared norms and values in which there is interaction among members; governed by a common culture and regulation. Group dynamics is the scientific study of the processes of formation, interaction, structure, and function of social groups where there are five major stages of group development and dyad is the smallest social group and an entry point for sociological exploration.

Social organizations (both formal and informal) are a stable and predictable pattern of social relations within a society based on roles, rules for conduct, and shared meanings, vision, values, purpose, norms, governance and leadership. Bureaucracy coined by German Sociologist, Max Weber, is a system and style of managing formal organizations and institutions. Although bureaucracy has been subject to strong criticisms (bottleneck, dirty word, full of nepotism and favoritism, may be due to attitudinal problems and lack of competence among the bureaucrats) by principle its purposes are promotion of efficiency and effectiveness.
**Social Structure** is a hierarchical pattern of relationship among people in different power and status or position in the social institution. **Social interaction** is the process of two-way communication involving a give-and-take principle (*reciprocity*) and social life; mutual influence of individuals up on one another.

**Social change** (positive and negative changes) is alteration of social structures and status in a given direction or functions, social life and living standards. **Social stratification** is the process by which individuals/groups are categorized/ranked in to different strata/class. Though there may be other concrete forms of stratification, of sociological importance are economic, political, and occupational stratification where the three Ps are the major criteria of social stratification.

**Social mobility** is a process by which social groups move from one status to another (higher to lower) social positions while **social inequality** is people’s differences in the attainment or possession of whatever society values in the system or country.

**Institutions** comprise norms, regulations, and laws that establish the ‘rules of the game’, modify social behavior so that their actions become more predictable to others. **Social institutions** are durable systems of established and embedded social rules, conventions, patterned sub systems that structure social interactions hence institutions can be seen as constitutional, they set the rules by which the game is played; it is this that distinguishes them from the wider set of developmental public policies.

As a patterned way of the social structure and social system designed to accomplish social goals of solving important social problems, there are six types of social institutions with differentiated and functionally integrated goals. The major types of social institutions include family, economic institution, polity, educational and religious institutions. Health institution is considered as the major social institutions. Legal institution, as an aspect of polity, plays instrumental role in promoting social goals including enhancement of social protection, safety, security and social justice.
Review Questions (RQs)

1. Define the following concepts
   a) Social group
   b) Dyad
   c) Group dynamics
   d) Social organization
   e) Formal organization
   f) Bureaucracy
   g) Social structure
   h) Social stratification
   i) Social status
   j) Social interaction
   k) Social mobility
   l) Social change
   m) Social inequality
   n) Social institution
   o) Polity
   p) Economic institution

2. What are the steps to be followed to establish social group and what aspect of law is important in this regard?

3. Why groups are established?

4. Differentiate between formal and informal organization

5. Discuss the purpose, salient features, consequences of bureaucracy

6. What are the basic features of social institutions?

7. Discuss family institution including its types, roles, marriage and divorce

8. Compare and contrast patterns of mate selection, residence, decision making, customary marriages

9. Discuss religion including its roles

10. What are the roles of polity?

11. Discuss how economic institutions and issues affect the social institutions including legal system

12. Explain the utility of health institutions with legal practice context
PART II: INTRODUCTORY CRIMINOLOGY AND CORRECTIONAL ADMINISTRATION FOR LAWYERS

The second part of the course covers two units and deals with the conceptual as well as theoretical frameworks and aspects of Criminology, Criminal Justice System (CJS) including Correctional administration and Rehabilitation
UNIT FIVE. INTRODUCTORY CRIMINOLOGY FOR LAWYERS

This part of the course deals with the introductory remarks of criminology. It begins with the conceptual and theoretical frameworks and schools of thoughts about crime, deviance, delinquency, penology, victimology and criminology. Furthermore, it describes types of crime problems and criminals, and measurement of crime, correctional administration including punishment, treatment of offenders and alternatives to imprisonment.

Objectives of the Unit:

At the end of this unit, you will be able to:

- Define and differentiate between deviance, crime, juvenile delinquency and criminology.
- Familiarize your self with the major schools of thoughts of criminology and theories on the causative factors of crime.
- Discuss the measurement of crime and delinquency including the values and sources of criminal statistics.
- Identify and discuss the types of crime problems, criminals and systems of correctional administration and rehabilitation.
BASIC QUESTIONS

- Define the following concepts and terms: deviance, crime, delinquency, juvenile delinquency, criminology, penology, victimology, justice system, criminal justice process and law enforcement
- Compare and contrast the major schools of thoughts of criminology
- Discuss the perspectives on deviance and delinquency
- Explain crime causation factors and theories
- Discuss the measurements of crime
- What are the values of crime statistics?
- Discuss the major sources of criminal statistics
- What are the major types of crime problems?
- Describe and discuss the types of criminals
- Discuss criminal justice system including correctional administration and rehabilitation and community based approaches
- Discuss the state of crime statistics and correctional administration in Ethiopia
5.1. THE MEANING AND SCHOOLS OF THOUGHT OF CRIMINOLOGY

5.1.1. Definitions: Deviance, Crime, Delinquency, Penology and Criminology

WHAT IS DEVIANCE?

- Deviance is a broad concept encompassing both illegal behavior and behavior that departs from the social norm.
- Deviance is the name given by sociologists to that action regarded by society to be outside the acceptable norms. Social norms are codes of conduct that are considered 'normal' by any particular culture.
- Basic features of Deviance: it is socially constructed i.e. the idea of what is deviant changes according to the social group you are in. Deviance is culturally relative. The concept and definition of deviance changes over time.

SOCIOLOGY OF DEVIANCE: Professors of sociology and deviance, to the general public, defined the term “deviance” as:

1. knavery, skullduggery, cheating, unfairness, crime, sneakiness, malingering, cutting corners, immorality, dishonesty, betrayal, graft, corruption, wickedness, and sin(Cohen,1966);
2. departure of certain types of behavior from the norms of a particular society at a particular time(Dinitz, Dynes, & Clark,1969);
3. deviant behavior is essentially a violation of certain types of group norms; a deviant act is behavior which is proscribed in a certain way…. Only those deviations in which behavior is in a disapproved direction and of sufficient degree to exceed the tolerance limit of the community, constitute deviant behavior as it will be used here(Clinard, 1968);
4. to deviate is to stray as from a path or standard(Matza, 1969);
5. the deviant is one to whom that label has successfully been applied; deviant behavior is behavior that people label(Becker,1963);
deviant behavior is departure from a group’s normative expectations and it elicits interpersonal or collective reactions that serve to isolate, treat, correct, or punish individuals engaged in such behavior (Schur, 1971).

Reference to the above definitions revealed that there is a shift of attention from deviance as a pattern of behavior to deviance as a social definition or label which some people use to describe the behavior of others. The study of deviance as a norm violation and as a social definition constitutes the sociology of deviance.

Deviance as a Norm Violation: Deviance as a Norm Violation refers to actions which can be studied in other sociology courses and under other conceptual rubrics. Some norm violations are law violations; some are social problems; and some reflect psychological abnormalities.

Conceptual overlap, however, is not equivalence. Many norm violations are not law violations and many law violations are not norm violations; many social problems are not norm violations and many norm violations are not social problems; and while psychological abnormality may be reflected in norm violations, the vast number of norm violations are not psychologically abnormal.

To be a bit precise, the study of norm violations refers to the study of behavior which violates social rules and of the individuals who violate them. In principle the violation of all rules of social behavior is the subject of study: rules against socially harmful behavior, such as homicide, as well as rules against relatively innocuous behavior, such as spitting in public; and rules adhered to by most members of society or small groups or single organizations.

Deviance as a Societal Definition: The study of deviance as a social definition centers on two questions: What is labeled deviance and who is labeled deviant? The former refers to the study of the emergence and development of social norms and social labels for describing norm violations and violators and the latter refers to the study of how such labels are used in specific cases and situations. Norms simply constitute a reference point from which behavior is judged to be deviant or nondeviant; and when
the norms of the different segments of society conflict, the norms of the more powerful segments tend to be accepted as reference points.

Key Concepts: Deviance, Social Control, and Law

Deviance: Behavior that violates established social norms. Sociologists do not see any act as intrinsically deviant.

Social control: Social practices and mechanisms that encourage conformity to established norms, prevent deviant behavior, and deal with the repercussions of deviance.

Law: A formal type of social control associated with complex societies; includes a system of rules and sanctions with specialized personnel and institutions to carry them out.

Major Perspectives

Functionalism, Durkheim

Deviance has positive functions: it provides opportunities for society to reassert common values and norms, and it spurs social change.

One of the first social thinkers to explain deviance in social rather than biological and psychological terms. (Durkheim only)

Conflict theory

Deviance is one aspect of the power, inequality, and conflict that pervade society.

Symbolic interactionism

Focuses on how people come to engage in deviant behaviors and assumed deviant identities.

The labeling of deviants as such strengthens their deviant identities and may encourage further deviant behavior.
WHAT IS CRIME?
The meaning of crime faces controversies among the major schools of criminology. The classical school insisted on defining crime in terms of law. They adhered to “the doctrine of *nullum crimen sine lege*, no crime without law” Legally, a crime is an act made punishable by law. On the other hand the positivist school rejected the legal definition of crime and instead accepted the concept of natural crime (crimes offending the natural law).

On the basis of this, Garaffalo defined natural crime as “an act that offends the moral sentiments of piety and probity in the society.”

Because of the controversies, there were problems of agreement as to “what is crime”. A large number of criminologists in the USA still prefer the sociological definition of crime. But those in Europe mostly accept the legal definition of crime. Sociological definitions of crime include,

- Any commission or omission by a person against the law. Crime is any act or failure to act that breaks the law of the land.
- An act in violation of law that causes harm, committed with criminal intent, and subject to punishment.

You can breath a sigh of relief now! Crime seems to be a much clearer issue. We are helped to decide what is criminal by the legal system which decides what is illegal and what is not.

For a sociologist the subject of crime is interesting for a lot of reasons, most of which are not about the definition of the concept of crime.

Sociologists ask questions like:

- Who decides what is criminal?
- Why are some crimes punished in certain ways? e.g. 40 years ago a man would probably have got a bigger fine for driving without due care and attention than for beating his wife.
- Are some groups more powerful than others in making decisions about what is considered criminal?
• Is there a social consensus i.e. a commonly held view that agrees upon what should be illegal and what should not?
• Or, do we accept the views that are presented to us in education and media without stopping to question them?

So, when we think about the definition of crime we will need to think quite deeply about the social forces that bring about the decisions to make some things illegal and others not. We will also need to think about the process that decides which crimes are the most serious.

Compare and contrast deviance and crime:

• Deviance is breaking social norms. Social norms are changeable over time and in different cultures and they evolve as a social process rather than a decision making process by people in authority.
• Crime is breaking the law. Decisions about what is legal and what is illegal are made consciously by people in authority in the legal profession and the government.

To have a bird’s-eye view about crime in Ethiopia, please refer the revised Criminal Code, Proclamation No. 414/2004 (Article 23 & 24) which reads:

A crime is an act which is prohibited and made punishable by law. In this code, an act consists of the commission of what is prohibited or the omission of what is prescribed by law. Students are advised to read the contents of Article 23 & 24 and those articles of the Code relevant to the course/criminology part.

THE MEANING OF CRIMINOLOGY

*NB The author thinks that there will be standalone course on criminology (which might vary with the curriculum of the universities and colleges) hence attempt will be made to give an introductory remarks than detailed notes with the purpose of minimizing overlap and duplications.*

The term criminology was first coined by French Anthropologist Paul Topinard (French, 1879), then Rafael Garafalo(Italy, 1885). Before Topinard, different scholars such as Cesare Becaria (Italy, 1738-1794), Jeremy Bentham(England, 1784-1832)
hinted that crime is a social phenomenon. This idea was accentuated by Andre Guerry (1829), Adolph Quetelet (Belgian, 1835) about the geographical and social distribution of crime in France, Belgium, Luxemburg and Holland. Then came Cesaro Lombroso (Italian, 1835-1909) based his criminal theory mainly on anthropological studies, he said “criminality is an individual act having its origin in biological determinism. His theory of born criminal was originally based on evolutionary atavism and degeneracy. He was the founder of classical branch of the positive school of criminology.

Criminology is the scientific study of crime as a social phenomenon. According to Edwin H. Sutherland (one of the founders of American Criminology, 1934),

Criminology is the scientific study of the process of making laws, of braking laws, of reacting toward the breaking of laws, and of administration or rehabilitation of the law breakers. Thus, criminology is an empirical, social-behavioral science which investigates crime, criminals, and criminal justice.

The other sociologists and criminologists defined it as the scientific study of crime problems in general, including its causes, consequences and impacts on the community at large and social system as a whole.

UNDERSTANDING JUVENILE DELINQUENCY

With regard to juvenile delinquency different scholars and countries define and justify differently. Hence juvenile delinquency is another difficult term to define. As professor Andargatchew (1988) clearly puts “what is a delinquent?” elicits varieties of responses (to some a delinquent is one who has gone against the criminal law, to others he/s is an individual who has broken minor laws that don’t disturb the public too much). However, the term juvenile delinquent is much wider than these simple definitions.

The definition of juvenile delinquency can’t be confine to the legal provisions alone; the social conditions in which it occurs is relevant in understanding the problem. Among the different definitions, the following are common:
Juvenile delinquent is a minor who has broken the law; a child whose “… antisocial tendencies appear (to be) so grave that he/s becomes, or ought to become, the subject of official action.” The term minor varies from country to country; there is a minimum and maximum age limit [generally a child below the age of seven will not be liable for its act; the maximum age also varies from one country to another]. In countries under the influence of the British legal system, 17 years of age is usually the upper limit while in those countries under the influence of the French legal system, 18 years of age is usually accepted as the upper limit.

Juvenile delinquency includes not only those minors who have actually broken the laws, but also those who are likely to do so (it includes those juveniles whose attitude to other individuals, to the community, to lawful authority, is such that it may lead him/her to braking the law, if it has not already done so).

In the Ethiopian case, for instance, the law states juvenile delinquency as (see Art 52 & 53) as defined in the revised criminal Code (414/2004) “where a crime is committed by young persons between the ages of 9 and 15, the penalties and measures to be imposed by the courts shall be only those provided in Articles 157-168 of the revised code”. In this regard, both the 1957 Penal Code and 2004 Criminal Code are slightly more liberal, accordingly a child below the age of nine shall not be considered responsible for his/her act under the provision of the law. Ethiopia’s Penal Code is more conservative because a juvenile is a child who has not completed his 16th birth day (Art 53/1957, Art 53/2004), however young persons between the ages of 16 & 18 years are not punishable by the death penalty.

As stated above, juvenile delinquency refers to criminal acts performed by juveniles. Most legal systems prescribe specific procedures for dealing with juveniles, such as juvenile detention centers. There are a multitude of different theories on the causes of crime, most if not all of which can be applied to the causes of youth crime. Youth crime is an aspect of crime which receives great attention from the news media and politicians. Crime committed by young people has risen since the mid-twentieth century, as have most types of crime.
The level and types of youth crime can be used by commentators as an indicator of the general state of morality and law and order in a country, and consequently youth crime can be the source of ‘moral panics’.

Children and young adults or youth often test the limits and boundaries set by their parents and other authority figures. Among adolescents, some rebelliousness and experimentation is common. However, a few children consistently participate in problematic behaviors that negatively affect their family, academic, social, and personal functioning. These children present great concern to parents and the community at large. The prevention of delinquency requires identifying at-risk individuals and their environments before delinquent activity and behavior occur, and then removing such risk factors or strengthening resistance to the risk factors already present. The most logical starting place for prevention efforts is the family.

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Risk and Factors Predisposing to Delinquency

There are many factors predisposing the youth into delinquent behaviors. We shall discuss the following key risk factors.

A. Individual risk factors

Individual psychological or behavioral risk factors that may make offending more likely include intelligence, impulsiveness or the inability to delay gratification, aggression, empathy, and restlessness.

According to social psychologists and sociologists, youth or children with low intelligence are likely to do worse in school (refer interdisciplinary I). This may increase the chances of offending because low educational attainment, a low attachment to school, and low educational aspirations are all risk factors for offending in themselves.
Sociologically speaking children who perform poorly at school are also more likely to truant, which is also linked to offending. If strain theory or subcultural theory (examples of theories of juvenile delinquency) are valid poor educational attainment could lead to crime as children were unable to attain wealth and status legally. However it must be born in mind that defining and measuring intelligence is troublesome.

Both theoretically (sociology) and in common life practice young males are especially likely to be impulsive which could mean they disregard the long-term consequences of their actions, have a lack of self-control, and are unable to postpone immediate gratification. This may explain why they disproportionately offend. As we learnt in interdisciplinary I course, impulsiveness is seen by some as the key aspect of personality that might predict offending. However is not clear whether these aspects of personality are a result of “deficits in the executive functions of the brain” or a result of parental influences, parenting styles) or other social factors (please refer personality and parenting styles in Interdisciplinary I).

B. Family environment

Family factors, parenting, presence or absence of family attachment and socialization which may have an influence on offending include; the level of parental supervision, the way parents discipline a child, parental conflict or separation, criminal parents or siblings, parental abuse or neglect, and the quality of the parent-child relationship. Children brought up by lone parents are more likely to start offending than those who live with two natural parents, however once the attachment a child feels towards their parent(s) and the level of parental supervision are taken into account, children in single parent families are no more likely to offend then others. Conflict between a child's parents is also much more closely linked to offending than being raised by a lone parent. If a child has low parental supervision they are much more likely to offend.
Many studies have found a strong correlation between a lack of supervision and offending, and it appears to be the most important family influence and/or the influence of significant others on offending.

When parents commonly do not know where their children are, what their activities are, or who their friends are, children are more likely to truant from school and have delinquent friends, each of which are linked to offending. Lack of positive supervision is connected to poor relationships between children and parents, as children who are often in conflict with their parents may be less willing to discuss their activities with them. Children with a weak attachment to their parents are more likely to offend (delinquents and if not properly supervised, most likely graduate to criminal offenders).

C. Delinquency prevention

Delinquency Prevention is the broad term for all efforts aimed at preventing youth from becoming involved in criminal, or other antisocial, activity. Increasingly, governments are recognizing the importance of allocating resources for the prevention of delinquency. Because it is often difficult for states to provide the fiscal resources necessary for good prevention, organizations, communities, and governments are working more in collaboration with each other to prevent juvenile delinquency.

With the development of delinquency in youth being influenced by numerous factors, prevention efforts are comprehensive in scope. Prevention services include activities such as substance abuse education and treatment, sex education, reproductive and HIV/AIDS education, family counseling, youth mentoring, parenting education, educational support, life skills and youth sheltering.

PENOLOGY DEFINED

Penology is an aspect of behavioral sciences and criminology that deals with punishment of the criminal. It is the old connotation for sentencing or punishment.
HISTORICAL DEVELOPMENT OF CRIMINOLOGY

As an independent social science, criminology, is of recent origin, yet the problem of crime has existed from time immemorial. In the pre-industrial societies, crime problem was associated with some kind of possession by evil spirits/ghosts.

It was also believed that the bodies of criminals were possessed by evil spirit/devils that push them into committing evil deeds. It was then believed that the only way of curing criminals was to remove the evil spirits possessing the criminals through prayers and rituals to expiate the gods or the individuals were tortured to exercise the evil spirit (witcheries, sorcerers, traditional healers and zar doctors were involved).

Gradually, as human knowledge expanded, the problem of crime started drawing attention of some of the members of the society, including lawyers, sociologists, psychologists, criminologists, etc.

Criminology as the “scientific” study of crime grew in reaction to turmoil and disorder emerged due to rebellions and revolutions in the 19th & 20th centuries in Europe. Modern criminology began in 1930s when crime was first studied as a social, not an individual phenomenon. Most importantly, crime grew rapidly along with the growing of cities, i.e. it flourished in modern times with industrialization, urbanization and civilization (Adler, 1995; Sanderson, 1995, Cotterrellel, 1992).

The major controversy about the nature and scope of criminology is “whether criminology should confine itself to the study of crime in the legal sense or whether it should also cover anti-social behavior which is legally not treated as crime”.

Some scholars advocated the legal definition of crime and delinquency is the starting point to the study of criminology while others advocated a wider sociological definition of anti-social behavior as the starting point for any criminological study.

In reality, we have to agree with the first group and accept the legal definition which reflects the reaction of the society through state, against crime and delinquency. Yet,
the legal definition would adopt a wider view of the problem and thus take into consideration the general reaction of the society against the problem of crime and delinquency. It is a result of such a wish that the inclusion of sociology of law is gaining currency in universities, colleges and training of law enforcement officers.

5.1.2. MAJOR SCHOOLS OF THOUGHTS

Major Schools of Thought of Criminology

1. Classical schools [deals with hedonism or free will],
2. Cartographic schools (emphasize on ecological and cultural contents),
3. Socialist schools (economic determinism),
4. Typological /Lombrosian schools (genetic/biological, feeble-mindedness, and psychiatric),
5. Sociological schools (social process contents of explanation). However, the following two schools have significant contribution for the modern criminology.

5.1.2.1. CLASSICAL SCHOOL

This school of thought was developed by two penologists, Jeremy Bentham(England, 1748-1794) and Cesare Becaria(Italy, 1738-1794) It focused on crime(act) than actor.

The advocates of this school were mainly interested in “more equal, humane, and ‘just’ punishment by law courts and institutions”. The actor was assumed to have a free will and make his/her choice with reference to the hedonistic calculations. The assumption is that people have the free will either to seek pleasure and thus commit crime to satisfy their wants or to avoid pain and thus remain law abiding. According to the classical school, this is enough explanation of crime and the need for further investigation did not arise(Adler, 1995; Sanderson, 1995; Cotterrellel, 1992).

Therefore, the interest here was in the punishment or treatment than in the scientific analysis of crime and criminals.
Some of the defining features of the classical school in criminology:

- All crime is guided by and the result of free will and hedonism.
- All punishment should fit the offense.
- People should be presumed innocent until proven guilty.
- The criminal justice system should be organized around crime prevention

Whilst Bentham made the following points- People should be treated with due process

- The law should be widely known (this is called cognoscibility, or a person being "cognizant" of the law at all times, at least in knowing what the actus reus is of each and every crime).
- Judges should not have discretion in sentencing; sentences should be about equal for equal crime (determinate sentencing)

5.1.2.2. POSITIVIST SCHOOL

First originated in Italy, with the proponents, Cesare Lombroso (1836-1909), Enrica Ferri (1856-1928), and Raffaele Garafalo (1852-1934), which focused on criminals.

This school of thought was based on the assumption that “society can be explained and understood by the application of the methods used in the physical and natural sciences. They proposed that scientific methods should be used to classify criminals on the basis of their physical and social characteristics [Scientific criteria, established through research, should be used to measure the degree of seriousness and the danger posed by crime to society in order to arrive at appropriate action to be taken against criminals].

The positivists emphasized on the actor rather than the criminal act itself as did the classical school (Adler, 1995; Sanderson, 1995; Andargatchew, 1988).

Some of the defining features of the positivist school in criminology include:

- The demand for facts, for scientific proof (determinism).
- Punishment should fit the individual criminal, not the crime.
- The criminal justice system should be guided by scientific experts
• Criminals can be treated, rehabilitated, or corrected.
Lombrosso (1861) made the following points:
• Criminals have a unique physical type (shorter in height, abnormal dentitions, for example)

Comparative analysis of classical and positive schools (Sunderson, 1995; Adler, 1995 & Andargatchew, 1988)

<table>
<thead>
<tr>
<th>Classical School</th>
<th>Positive School</th>
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<tbody>
<tr>
<td>- Developed in the 18th Century</td>
<td>- Developed in the 19th Century</td>
</tr>
<tr>
<td>- Attempted to reform the legal system &amp; protect the accused against harsh &amp; arbitrary actions</td>
<td>- Attempted to apply scientific method to the study of crime</td>
</tr>
<tr>
<td>- Defined crime in legal terms &amp; focused attention on crime as a legal entity</td>
<td>- Rejected legal definition of crime and focused attention on the criminal act as a psychological entity</td>
</tr>
<tr>
<td>- Emphasized free will</td>
<td>- Emphasized determinism</td>
</tr>
<tr>
<td>- Theorized that proper punishment had a deterrent effect</td>
<td>- Believe that punishment should be replaced by a scientific treatment of criminals calculated to protect society</td>
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5.2 THEORIES OF PRIME CAUSATION

Different writers classify criminological theories into different categories and give them varying emphasis depending on the perspective they would like the reader to focus upon. Review of the various literatures on criminology will show completely different arrangements of the topics discussed (Andargatchew, 1988).

Anthropological /Biological/ Theory

Ecological Theory [Geography and Ecology as cause of crime and delinquency

OR The Chicago School]

Psychological Theory
Sociological Theories
Economic Theory
Multiple-factor Theory
5.2.1 Anthropological/Biological/ Theory

Anthropological and Biological Theories: Crimino-anthropological research is mainly interested in the occurrence of innate peculiarities in criminals. It is concerned with physical (somatic, anatomic, morphological) traits that can be measured, weighed and counted in order to identify criminal tendencies of individuals (Andargatchew, 1988; (Adler, 1995; Sanderson, 1995; Cotterrellel, 1992).

The major theories under this general theory include (1) Lombrosso and the Born criminal: Lombrosso performed a post-mortem examination of cadavers ;(2) Heredity a the cause of crime(example researchers discovered criminal behaviors such as alcoholism, drug abuse, suicide and other undesirable features among the ancestors of criminals).

Examples: the study of criminal families- mental retardation or feeble mindedness was considered the cause of crime; the study of twins-Johannes Lange of Germany studies 30 pairs of adult male twins out of which 13 of the pairs were identical and 17 were fraternal twins. The purpose of this study was to determine whether concordance would be more frequent among the identical twins than among fraternal twins. Lange found that 77% of the pairs of identical twins and 12% of the pairs of fraternal twins were concordant, meaning both groups were criminal.. This means similarity of identical twins with reference to criminality was 6.4 times as great as the similarity of fraternal twins. This greater similarity was assumed to be a measure of the inheritance of criminality.
5.2.2. Ecological Theory [Geography and Ecology as cause of crime and delinquency OR The Chicago School]

Geography and Environment as causes of Crime and Delinquency: Geography & crime theory deals with the influence of climate and topography on human behavior (e.g. Adolph Quetelet claimed that crimes against the person were more prevalent in warm climates while more crimes against property were committed in cold climates).

The ecological theory of crime is said to have originated with the work of Gabriel Tarde (1843-1904) - the founder of social psychology. He advocated that human interaction is a process of initiation based on established social rules. Tarde believes that human progress is the result of “repetition, opposition, and adaptation.” The other advocates of ecological theory argued that the pattern of interaction and urbanization determine the pattern, type and severity of crime, i.e. much more crimes concentrated at the center of the cities and as one moves out of the center to suburbs, the problem gradually declines (Adler, 1995; Sanderson, 1995; Cotterrell, 1992; Andargatchew, 1988).

Social Disorganization and the Chicago School

In the early and mid-1900s the Chicago school emerged and shifted the emphasis away from individual pathology to social structure. It represented an attempt to uncover the complex relationship between deviance and neighborhood. The Chicago School discovered the highest rates of deviance in neighborhoods that were considered transitional in that there was a lot of in- and out-migration. According to the Chicago perspective, entire neighborhoods had become disorganized (Liska, 1981; Sanderson, 1995).

The transitional neighborhood where one would expect to find deviance according to the Chicago school has the following characteristics:

- They are neighborhoods where immigrants first came.
- The population is geographically unstably. There is rapid movement of populations into and out of the transitional neighborhood.
- The transitional neighborhoods contain a variety of racial and ethnic groups.
Population density is very high.
Poverty
Low levels of education.

Critique of the Chicago School

There is a bias associated with the Chicago school perspective. "Disorganization" uses middle-class points of view.

Research that followed the Chicago school found that, in fact, ghetto neighborhoods in the primate cities, metropolis (e.g. America or Europe,..) demonstrate a lot of organization. The kind of organization found in poor neighborhoods, however, is simply different from that found in middle-class neighborhoods. Example: The Role of the Church and Mosque in the communities. Furthermore, many of the activities viewed as deviant in poor communities, were also committed in middle-class suburban areas.

5.2.3. Psychological Theory

Psychological theories of crime stated that problem of maladjustment (anxiety, anger, frustration, feeble mindedness, mental distress, schizophrenia, mood disorder,..) lead to crime and some times insanity defense used as an aspect of treatment or rehabilitation. The assumption of psychological theory of criminology is that “crime and delinquencies are the consequences of community or social disorganization as well as the psychological and behavior disorders of offenders and the influence of environment.”

According to the psychodynamic perspective of Sigmund Freud, deviance is due to Id-Ego-Superego--problem of imbalance; and Oral-Anal and Phallic Stages--Fixation

While according to behaviorist and Cognitive Psychological theories, deviance is attributed to environmental reinforcement, problem of permissive child rearing, (Skinner) operant conditioning as a reward structures and moral development(Philipos Petros, Interdisciplinary I, 2008; Andargatchew, 1988).

According to the Learning Theories of Psychology(e.g. Albert Bandura), deviance is due to anticipation of positive responses, modeling of vicarious and overt behaviors
and learning aggressive aggression and violence from media sources such as Television and Internet (Philipos Petros, Interdisciplinary Study I, 2008)

5.2.4. Sociological theories of Crime and Deviance

The majority of sociological theories raise the following questions with explanations. Here are for student’s perusal. Why do people violate norms and law? We have seen that deviant acts are subject to both informal and formal sanctions of social control so as to maintain social order.

There are two explanations and theories: early and modern or contemporary arguments.

i. EARLY SOCIOLOGICAL THEORIES/PERSPECTIVES OF DEVIANCE

These theories identified supernatural, psychological and genetic factors as the cause for criminality or deviance.

A. Demonic Theory- states that “the Devil made me do it”: Deviance is due to Supernatural forces, e.g. the Snake in the Garden of Eden, or the Devil, there were rituals to get rid of the devil.

B. “Born To Be Criminal”: a theory that stated “deviance and criminality linked with biology/genetic factors”, the best theorist was Cesare Lombrosso (1835-1905), who studied the cadavers of prisoners who had died in Italian prison and found the differed from the bodies of non criminals in many ways (unusual large jaws & cheekbones; abnormal dentitions; large arms/legs/fingers/toes/nose/ears; short height, etc)

C. William A. Sheldon’s theory of “Body Shapes & Delinquency/crime”. According Sheldon, the way human body built is likely to have an influence on the individual characteristic on criminal disposition. His assumption is that behavior is a function of body structure. He identified three types of body shapes and different temperaments [ somatotypes]:

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The major somatotypes:

3. Mesomorph: large, strong, hard--Psych: active, dynamic, assertive, forceful, body structure with heavy bones and large trunk.

Sheldon and Eleanor Glueck (1950's) conducted study on psychological attributes among 800 adjudicated delinquents/matched sample of non-delinquents, and found that delinquents more likely to be mesomorphs. Sheldon concluded that “individuals with Mesomorphic somatotype are more prone to criminal behavior”.

**ii. MODERN SOCIOLOGICAL THEORIES**

Modern theorists reject genetic roots of deviance argued by early theorists.

1. The Structural/Functionalist perspective and Durkheim’s Legacy Deviance is a common part of human existence with positive (& negative) consequences hence it is normal& human being is deviant]. Functionalist theories focus on the preservation of social order. Deviance helps maintain social cohesion and the collective conscious.
Deviance Contributes to Social Order. Durkheim emphasized the importance of deviance in society as a tool for boundary maintenance. The media, who reports on deviance and the accompanying punishment, serve to educate the public by restating society's rules. Punishing violators reaffirms the rightness of society and its rules.

According to Durkheim, because of ineffective social control, economic inefficiencies and weak social order people develop anomie (Normlessness) due to profound social change, economic recession, political unrest/upheavals, etc. Consequently, he developed the “anomie theory of deviance”- deviance is because of lack of conformity to social norms(Adler, 1995; Sanderson, 1995; Cotterrellel, 1992).

Deviance Contributes to Social Change: Deviance is an important element of social change because it offers alternative definitions to what is right. Sometimes the alternative becomes acceptable and it may even become the dominant view.

Durkheim noted that the death of Socrates paved the way for intellectual freedom. Much of the civil and human rights legislation, as well as public sentiment, has been influenced by the behavior of those whose actions were originally judged to be in violation of the law or accepted moral convention. For civil rights, deviant behavior called attention to inadequacies in the existing system of race relations. Today's crime may be tomorrow's accepted behavior.

Dysfunctional Deviance: Functionalist (Goode, 1997) like to concern themselves with those forms of deviance that assist in maintaining the social order. Dysfunctional deviance would be those types of deviance that threaten the social order. I suppose some forms of political deviance might be considered here.

2. Merton’s theory of deviance

Because of the need for success or seeking wealth/money,… Robert Merton argued that a disjuncture within the cultural system between the Goals (values) which define our lives and the culturally determined, institutionalized, legitimate Means for achieving them. "Our primary aim is to discover how some social structures exert a
definite pressure upon certain persons in the society to engage in nonconformist rather than conformist conduct.

... high rates of deviant behavior in these groups [occur] not because the human beings comprising them are compounded of distinctive biological tendencies but because they are responding normally to to the social situation in which they find themselves."

3. Social Control Perspective/Theory
Kendall (1998:193) suggests that one functionalist perspective raises the question of why don't people engage in more deviance than they do? An assumption of Control Theory is that people have a strong desire to be deviant. Control theory assumes that people are hedonists.

Henslin (2004:143) suggests that people are often do not engage in deviance because they have outer containments emanating from a supportive family and friends who reinforce the idea that deviance is wrong. People also have inner containments such as self-control and a sense of responsibility that reduce deviance (Adler, 1995; Sanderson, 1995).

4. Cesare Beccaria’s theory (1804)-argued that criminals commit their act after using their ‘free will’ to decide that their actions would bring them more pleasure than pain (HEDONISM). This school of thought is known as classical criminology.

5. Labeling Theory: It explains why certain people are labeled as deviants while others engaging in the same behavior are not. It doesn’t focus on why some are deviants or not but why certain category of social groups are deviants and others not.

6. Conflict Theory: Deviance as Acts Condemned by the Powerful
The community defines deviance. People, as they interact, define what is appropriate and what is not. Some people in the community have more power than other to define deviance. People who occupy high positions within economic and political sectors are in a better position to determine what laws are enacted and to enforce their definitions of deviance.
The upper class (white collars than blue collars) is in a better position to determine what crimes are seen as serious and they tend to point to problems associated with the lower classes. Organizations with financial backing are better equipped to present its impressions of deviance.

5.2.5. Economic Theory

The term deviance may sound unfamiliar to economists but it is commonly used by sociologists. It is defined by sociologists as a violation of a social norm that is a standard code about how human beings ought or ought not to act under given circumstances. For instance, it includes the act of strutting along a street, shouting loudly in a quite place of driving a car on a sidewalk of walking on the left while everybody else walks on the right of kidnapping and murdering a child, etc. Deviant behavior usually evokes formal and informal punishment restrictions or other controls of society.

Economic theory deals with the economic issues and factors such as poverty, economic structural problems, economic recession and economic failures (unexpected and over or under productivity, price hiking, stock market, etc), unemployment, underemployment, financial crises, etc as the major factors affecting social behavior, social institutions and organizations including delinquency, deviance, and crime. However, some sociologists and criminologists contend against the economic arguments.

These formal and informal controls constrain most people to conform to social norms. Despite the social sanctioning and controlling however we sometimes observe deviant behavior around us. Then why do some people engage in such deviant behavior even if social punishments are expected. Sociologists have attempted to explain it in various aspects. One group of sociologists explain deviance in terms of broad social conditions in which deviance is most likely to grow by looking at the structural characteristics of society and groups within society.
However rational choice theorists including economists represented by Gary Becker have argued that an individual chooses to conform or violate the social norm by calculating the cost and benefit of the actions (behaviors, deviant or criminal behaviors).

According to some economists, poverty, unemployment, underemployment and economic recession and lack of development lead individuals or group of people to engage in deviant and criminal behaviors.

_For example, the study conducted by Economists in 2000 (“An Economic Theory of Deviance”, Jeong Y, Kim, Columbia University) found that individuals living in poor quarters are more inclined to commit theft, robbery, rape, etc and the criminal rate is higher in recession than in boom. Also the theory suggests that the incentive of an individual to deviate may vary with a change of a given condition._

One of the other important factors affecting an individual’s incentive to deviate must be his experience of violating norms and resultant perceptions of his mentality by other community members. According to empirical data it is indicated that about two thirds of all current prisoners had criminal records before their current stay in prison. Also it appears to be the case that to of all criminal offenders are rearrested in a short period of time six months to one year after their release from correctional institutions.

These statistics seem to constitute strong empirical evidence for the correlation between the number of experiences in deviant behavior and the incentive to deviate. Nonetheless to the best of our limited knowledge there has been no theoretical study exploring the relationship between the experience in deviation and the incentive to deviate. To establish the theoretical foundation of the relation between them may give important policy implications.
TYPES OF CRIME PROBLEMS

Globally, because of inadequacies in recording/documentation and fluctuations in reporting, there are uncertainties in the types of crimes. Moreover, it is difficult to clearly identify which type of crime is greater or not in the various locations/places, time and the like. The problem is very serious in countries like Ethiopia. Although different scholars and literature describe different classifications, generally speaking, crime involve both human and non human aspects. However, criminologists usually classify types of crime in to two as

I. Crime against Property , and
II. Crime against the Person

Questions: Which type of crime is greater in the world? In Ethiopia? and why?

There is no one answer, it depends on the result of scientific study on the type of crimes. However, in Ethiopia(Andargatchew, 1988), crimes against the person is higher than crimes against property. It is because the majority of Ethiopian society (83% are rural) is still traditional and life is less diversified (b) due to the communal nature of some crimes against person. In most cases a simple quarrel over property(piece of land) may spark off serious cases of assault or even homicide in which families, relatives/ethnic/tribal groups may be involved(land dispute related court cases cover crowd court proceedings in Ethiopia the pre- & post revolution, 1974.

Whilst crimes against property are mainly found in the more urbanized areas because urbanization and its features(over crowdedness, migration , streetism, begging, drug use, alcoholism, social panic,..) create an enabling environment(Please refer Andargatchew, Volume I and perusally read on the ten top prevalent types of crime and compare these with the current statistics available, if any).
Legal sociologists also provide the following types of crime problems as:

**EITHER**

I. Professional crime: crime as a day-to-day occupation such as burglary, hijacking of cargo, pick pocketing & shoplifting. Learning technical skills is important here as an aspect of working as a professional criminal

II. Organized crime: criminals involved in smuggling and sale of drugs, prostitution, gambling, etc

III. White-Collar crime: Committed by affluent individuals or corporations as a daily business[e.g. income tax evasion, consumer fraud, stock manipulation, bribery, embezzlement, computer crime, etc].

IV. Victimless crime: the willing exchange among adults of widely desired, but illegal goods and services[e.g. gambling, prostitution, public drunkenness, and use of marijuana, homicide, forcible rape, robbery, assault, burglary, theft, etc are some of victimless crimes in which there is no “victim” other than the offender].

**OR**

(1) Crime against the persons [homicide, assault, violent sexual offenses,..);

(2) Crime against property [theft, burglary, robbery,..);

(3) Crime against the state (sedition, treason, coup’d’état, etc); and

(4) Crime against and/or municipal regulations (e.g. blackmarket, blackmail, trade rule violations such as price hiking, hoarding of goods in demand, etc).

**Discussion on Organized crime**

*Organized crime* or criminal organizations comprise groups or operations run by criminals, most commonly for the purpose of generating a monetary profit. Mafia for instance, is a term used to describe a number of criminal organizations around the world. The first organization to bear the label was the Sicilian Mafia, known to its members as Cosa Nostra. In the United States, "the Mafia" generally refers to the Italian-American Mafia. Other organizations described as mafias include the Russian Mafia, the Japanese Yakuza, the Neapolitan Camorra and the French "Milieu".

Some criminal organizations, such as *terrorist organizations*, are politically motivated. Gangs for example in UK, South Africa, USA, Italy, etc sometimes become
"disciplined" enough to be considered "organized". An organized gang or criminal set can also be referred to as a mob.

"If we take a global rather than strictly domestic view, it becomes evident even crime of the organized kind has a long if not necessarily noble heritage. The word 'thug' dates to early 13th-century India, when Thugs, or gangs of criminals, roamed from town to town, looting and pillaging. Smuggling and drug-trafficking rings are as old as the hills in Asia and Africa, and extant criminal organizations in Italy and Japan trace their histories back several centuries..."

Today, crime is thought of as an urban phenomenon, but for most of human history it was the rural world that was crime-ridden. *Pirates, highwaymen and bandits attacked* trade routes and roads, at times severely disrupting commerce, raising costs, insurance rates and prices to the consumer. According to criminologist Paul Lunde, "Piracy and banditry were to the pre-industrial world what organized crime is to modern society.

Organized crime is deeply linked to the moral problem of integrating subcivilized energy into civilized state building. The early Christian world was dubious about an unqualified legitimacy of nation-states. St. Augustine famously defined them as what would now be called kleptocracies, states founded on theft:

"If justice be disregarded, what are states but large bandit bands, and what are bandit bands but small states? ... Indeed, that was an apt and true reply which was given to Alexander the Great by a pirate who had been seized. For when that king had asked the man what he meant by keeping hostile possession of the sea, he answered with bold pride, 'What you mean by seizing the whole earth; but because I do it with a petty ship, I am called a robber, while you who does it with a great fleet are styled emperor.'"

Although medieval feudal lords were not usually engaged in what moderns would consider "criminal activities" (except for irregular robber barons, self-enthroned Viking adventurers, and mercenary "free company" leaders), their hierarchical courts, monopoly of violence, extension of protection to their serfs in exchange for labor and a percentage of harvests and durability are structurally similar to classic organized crime groups like the *Mafia*. 
In the modern world, it is difficult to distinguish some corrupt and lawless governments from organized crime gangs. These regimes, characteristic of some of the newly independent states of the former Soviet Union, use the state apparatus to control organized crime for their own ends.

Organized crime dynamics: In order for a criminal organization to prosper, some degree of support is required from the society in which it lives. Thus, it is often necessary to corrupt some of its respected members, most commonly achieved through bribery, blackmail, and the establishment of symbiotic relationships with legitimate businesses. Judicial and police officers and legislators are especially targeted for control by organized crime via bribes.

Organized crime most typically flourishes when legitimate government and civil society is disorganized, weak, absent or untrusted. This may occur in a society facing periods of political, economic or social turmoil or transition, such as a change of government or a period of rapid economic development, particularly if the society lacks strong and established institutions and the rule of law. Under these circumstances, criminal organizations can operate with less fear of interference from law enforcement and may serve to provide their "customers" with a semblance of order and predictability that would otherwise be unavailable.

For similar reasons, organized crime also often takes root in many countries including Africa, among ethnic minority communities or other socially marginalized groups whose members may not trust local governments or their agents. This lack of trust serves both to insulate the criminal organization from the risk that law enforcement will find cooperative witnesses, as well as to encourage community members to trust the criminal organizations rather than the police to handle disputes and protect the community.

The existence of a black market, either due to market failure or to legal impediments, also tends to promote the formation of criminal organizations as well. Criminal organizations can usually evolve and reorganize much more quickly when the need arises. They are quick to capitalize on newly-opened markets, and quick to rebuild
themselves under another guise when caught by authorities. This is especially true of organized groups that engage in human trafficking.

The newest growth sectors for organized crime are identity theft and online extortion. These activities are troubling because they discourage consumers from using the Internet for e-commerce. E-commerce was supposed to level the playing ground between small and large businesses, but the growth of online organized crime is leading to the opposite effect; large businesses are able to afford more bandwidth (to resist denial-of-service attacks) and superior security.

Furthermore, organized crime using the Internet is much harder to trace down for the police (even though they increasingly deploy cybercops) since police forces and law enforcement agencies in general operate on a national level while the Internet makes it even more simple for criminal organizations to cross boundaries and even to operate completely remotely.

In the past criminal organizations have naturally limited themselves by their need to expand. This has put them in competition with each other. This competition, often leading to violence, uses valuable resources such as manpower (either killed or sent to prison), equipment and finances.

Today criminal organizations are increasingly working together, realizing that it is better to work in cooperation rather than in competition with each other. This has led to the rise of global criminal organizations such as Mara Salvatrucha.

The Sicilian Mafia in the U.S. have had links with organized crime groups in Italy such as the Camorra, the 'Ndrangheta and the Sacra Corona Unita. The Sicilian Mafia has also been known to work with the Irish Mob, the Japanese Yakuza and the Russian Mafia.

The FBI estimates that global organized crime makes $1 trillion per year. This rise in cooperation between criminal organizations has meant that law enforcement agencies increasingly have to work together. The FBI for instance operates an organized crime
section from its headquarters in Washington and is known to work with other national, federal law enforcement agencies including the Ethiopian Federal Police Commission as well.

TYPES OF CRIMINALS

Who is Criminal? Criminal is “a person who, after court proceedings, is found to have broken the criminal law(a criminal is a person who has committed a legally forbidden act). It is on this base that a person can legally be called a criminal [legal definition].

Criteria to determine whether a person may be dealt with as a criminal or not:

- Competent age
- Criminal acts must be carried out voluntarily and engaged in without compulsion, that is not, forced into committing the criminal act by another person or party.
- The indication of criminal intent (mens rea): was the crime carried intentionally with a certain amount of premeditation? What is Mens rea? (latin, “ guilty mind”) awareness of wrong doing; the intention to commit a criminal act or behave recklessly.
- It must be classified legally as an injury to the state and not merely as a private injury.
- There must be a legally prescribed punishment for the act committed. Legal proscription of an act is not enough.

Types of criminals as described in Nkpa, N(1994)

1. Legalistic criminals: those people who break the law because they are unable to understand the nature of their action [e.g feebleminded person commits such crime, s/he will be arrested and investigated, insanity defense].
2. Moralistic criminals: those violators of laws that forbid certain vices. They are victims of their own acts [e.g. gamblers].
3. Psychopathic criminals: criminals who are unable to recognize/understand whether their actions are criminal or not.

4. Institutional criminals: Not defined as crime by those who commit it. Example, self employed people who don’t declare their whole income to tax inspectors/collectors.

5. Habitual criminals: are those people who yield to temptation and steal when they face financial crisis/spasm. Habitual criminals are chronic offenders.

6. Situational criminals: those people who commit crime under pressure of overpowering circumstances [e.g, a cashier, who embezzles money to finance the funeral or marriage ceremony of his/her family member].

7. Professional criminals: are those people for whom crime is his/her business and makes a living by it. There is regard and boasting of the actor among fellow criminals.

8. Political criminals: those who commit crimes in order to gain political power or motive.

5.4. Victimology and Measurement of Crime

Traditionally, criminologists and criminal justicians have focused considerable attention upon the offender and the criminal justice system that processes transgressors. However, the past few years have seen new interest riveted on the other forgotten member of the criminal dyad: the victim.

While some observers might prefer to look at the scientific study of victims as merely another facet or extension of criminology and criminal justice, other scholars have hailed the emergence of victimology as a long overdue development.

The victimological movement, which includes both academicians and practitioners, has achieved significant strides over the past three decades. The purpose of this sub-topic of the course, then, is to introduce the definition of victimology and alert student to the features or ongoing victim-related issues.
While at least one victimological pioneer, Benjamin Mendelsohn, argues that the term “victimology” encompasses more than just victims, this part of the course however will confine attention solely to criminal victimization. Such an orientation, while being somewhat restrictive, allows greater exploration of a variety of issues within a single intellectual realm.

Consequently, the goals of dealing with the issue and concept of victimology are:

- to introduce student to the development of the field and delineate the conceptual boundaries of victimology;
- to familiarize the student with basic concepts and sub-areas of victimology; and
- to sensitize student about the progress away from a criminal justice system and towards achieving a victim justice system.

5.4.1. WHAT AND WHY DO WE MEASURE?

Criminologists have adopted methods of study from all the social and behavioral sciences. Like all scientists, criminologists measure and assess crime over time and place, and measure the characteristics of criminals, of crimes, and of victims.

What to measure? the characteristics of crime/action, criminals/actors and victims.

- Measuring the crime meant the measurement of trend/whether increase or decrease over time & place; location of criminal acts; time of criminal acts; & severity of crime to the society,
- Measuring criminals (people, actors) means measuring age, race, ethnicity, nationality, sex, social status, class (white collar/black collar crime ), and
- Measuring the victims- victims of violent offenses (rape, homicide,..), property,…

Three reasons for measuring the characteristics of crime, criminals and victims

(i) researchers need to collect and analyze information in order to test theories about why people commit crime,… the type of data and method of data collection is important(criminologists use the findings either to refute or support the theories,
(ii) to enhance our knowledge of the characteristics of the type of offenses, why some are more likely to be committed than others, what situational factors is important if we are to prevent crime and develop strategies to control/administer it, and

(iii) to be used by criminal justice system/agency to facilitate daily operations and to anticipate future needs.

5.4.2. THE VALUES AND SOURCES OF CRIME STATISTICS

5.4.2.1. THE VALUE OF STATISTICAL DATA

In the study of criminology:-

- Statistical information is essential for scientific understanding of the problem of crime and delinquency
- The rate and extent of crime and delinquency can’t be meaningfully understood without adequate and clearly worked out statistical data
- Theoretical generalizations and the forecasting of future trends would be impossible without adequate statistics.

Crucial functions of crime statistics

- to promote the construction and evolution of theories about crime’s origin and causes[establishing certain correlates of crime, location, age, sex, climate, time, social status, settlement,…& establishing sociological theories of crime);
- to evaluate the effectiveness of criminal justice system programs/practices- do certain kind of police patrolling practices reduce incidents of crime, what effects does anti-narcotic legislations have on the crime, do the alternative correction/rehabilitation programs differentially reduce recidivism?, etc;
- to guide policy making, the setting of priorities and the rational allocation of limited resources within the separate components of the criminal justice system; and
- to create informational power for directing social actions and enhance social mobilization with the local actors.
Challenges

(i) It is extremely difficult to gather reliable statistics pertaining to the type, distribution, and frequency of crime and delinquency mainly because criminality takes place in secret. Most criminals are never discovered. What percentage of criminals escape undiscovered is a moot question. In some cases, criminals may be reported but no criminals are apprehended.

(ii) Criminal statistics suffers from various controversies due to interpretations, way of use based on different ideological assumptions.

5.4.2.2. SOURCES OF CRIMINAL STATISTICS

Ways of compiling criminal statistics:
There are four sources but the first two are the major sources

1. Crimes known to the police
2. Crime statistics from the police arrest figure
3. Criminal data from court statistics
4. Criminal statistics from prison records

1. Crimes known to the police
The most common and probably the most reliable source though many drawbacks. Crimes known to the police consist of those reported to the police by the victims or the witnesses, and recorded by the police. The major draw back is inadequate recording because not all crimes are reported but they are “the best way out of a bad situation”.

Why crimes not reported to the police?
- Fear of implication by the victims themselves because they may be at fault.
- Some types of crimes are such as sexual offense, assault, extortion cases avoid unfavorable publicity and embarrassment or fear of further reprisal by offenders, if they report.
- Petty thefts and burglaries may not be reported.
• Some types of crime may not readily visible to the general public or law enforcement agencies thus never reported, e.g. bribery, blackmail, white collar crime,...
• Due to lack of knowledge of the law and its procedures, victims and witnesses may not report
• Certain offenses may not be revealed to the public by the law enforcement agencies for reasons of their own or due to political pressures.
• Offenders may be protected by relatives and friends.
• Inadequate recording system by the police.

2. Criminal Statistics from police arrest figures

This source is less reliable compared to crimes known to the police because the police usually arrest a small proportion of crime reported to them. The rate of police arrest depends on their policy of what sort of criminal to arrest or not to arrest (identify the criminals/crimes and believe in the offender of a known offence, is sufficient evidence to charge the prison and actually take him/her into custody). Usually, the prosecuting attorneys determine what cases should be prosecuted. That is why arrest statistics show far less those crimes known to the police.

3. Criminal data from court statistics

The number of criminals convicted may show the actual number of criminals that were found guilty under specific provision of law. This may not show the total number of crimes in any society as some criminals that were arrested may not have been prosecuted for various reasons.

4. Criminal statistics from prison records: Less reliable because it leaves out those arrested but not prosecuted and those prosecuted but not committed to prison. A number of offenders may be fined or releases on probation, making prison statistics incomplete as far as the number of criminals prosecuted are concerned. Though it
was not up-to-date and comprehensive, the writer summarized data on the number of prisoners in Ethiopia, Kenya and Nigeria as follows;

<table>
<thead>
<tr>
<th>Year(# of prisoners)</th>
<th>Year(# of prisoners)</th>
<th>Year(# of prisoners)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ethiopia</td>
<td>Kenya</td>
<td>Nigeria</td>
</tr>
<tr>
<td>1962/63 (15,370)</td>
<td>1965 (35,961)</td>
<td>1969 (9,203)</td>
</tr>
<tr>
<td>1966/67 (20,804)</td>
<td>1971 (56,648)</td>
<td>1972 (20,705)</td>
</tr>
<tr>
<td>1971/72 (26284)</td>
<td>-</td>
<td>1975 (23,001)</td>
</tr>
<tr>
<td>1985/86 (34,226)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>1988/89 (30,147)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>1993/94 (26,508)</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

Source (Andargatchew, 1988 & 2004)

5.4.3. THE STATE OF CRIME STATISTICS IN ETHIOPIA

As mentioned above, the sources of crime statistics in Ethiopia will be described below.

a) Crime known to the police: Accuracy of this source is more doubtful in poor countries like Ethiopia. Crimes are reported to the police far less frequently due to several reasons:-

- Informal handling without referring to the police except serious crimes (homicide);
- Poor documentations and recording system;
- Location of police stations from where the majority of people live;
- Lack of adequate communication;
- Maintenance of accurate statistics has not been a tradition of long standing;
- Less number of policemen/women on patrol duties throughout the country (shortage);
- Lack of adequate training of the police force.

b) Court statistics: What is the current state of court statistics? What percentage of crime reported to the police end up in court? What percentage of the criminals
appearing before the courts get sentenced for the crimes they were indict for? Do the attorney offices or court compile criminal statistics that could officially be available for public consumption? Who is the responsible organ/institution for compiling and informing the public? What is the current status of research and development in the country’s/region’s crime state, are some of the general questions to discussed and answered.

c) Prison statistics: Handled by the prison’s administration at the federal and regional (capital towns). It deals with the:

• Type of offenses that are most often committed,
• The kind of sentences prisoners are usually awarded
• What percentage of criminals sentenced by courts end up in prison.
• The question of recidivism (persistent relapse into crime) is also important

d) The problem of juvenile delinquency: The major problems include poorly recorded statistics (some times non existence of data), the problem not yet given full attention because the delinquents are handled informally, lack/inadequacy of juvenile courts [currently, there are promising initiations though need to be strengthened].
Unit Summary

This unit covers key aspects of introductory criminology for lawyers where due attention is given to sociological understanding and legal definitions of the concepts deviance, juvenile delinquency, crime, penology and criminology. It also discusses an overview of the schools of thoughts and theoretical perspectives of deviance, delinquency and criminology. Detailed descriptions made on the major sources of crime statistics, types of crime problems and criminals.

Accordingly, deviance, which is a broad concept encompassing both illegal behavior and behavior that departs from the social norm. Deviance is a behavior or action regarded by society to be outside the acceptable norms, socially constructed (it changes according to the social group you are in), culturally relative and changes over time. Sociology of deviance regards deviance as knavery, skullduggery, cheating, unfairness, crime, sneakiness, malingering, cutting corners, immorality, dishonesty, betrayal, graft, corruption, wickedness, and sin; departure of certain types of behavior from the norms of a particular society at a particular time.

The meaning of crime faces controversies among the major schools of criminology. The classical school insisted on defining crime in terms of law: “the doctrine of nullum crimen sine lege, no crime without law” Legally, a crime is an act made punishable by law. On the other hand the positivist school rejected the legal definition and instead accepted the concept of natural crime (crimes offending the natural law). In this regard Garaffalo defined natural crime as “ an act that offends the moral sentiments of piety and probity in the society.” Whilst sociological definitions of crime include, ....any commission or omission by a person against the law. Crime is any act or failure to act that breaks the law of the land; crime is an act in violation of law that causes harm, committed with criminal intent, and subject to punishment.

For a sociologist the subject of crime is interesting for a lot of reasons, most of which are not about the definition of the concept of crime. Sociologists ask questions like: Who decides what is criminal? Why are some crimes punished in certain ways? Are some groups more powerful than others in making decisions about what is considered
criminal? In Ethiopia, according to the revised Criminal Code (414/2004 Article 23 & 24, 414/2004) a crime is an act which is prohibited and made punishable by law. While criminology— one of the social and behavioral sciences, is defined as the scientific study of the process of making laws, of breaking laws, of reacting toward the breaking of laws, and of administration or rehabilitation of the law breakers. Moreover, criminology is the study of crime problems in general, including its causes, consequences and impacts on the community at large.

Juvenile delinquency another interesting but difficult term to define and can’t be confine to the legal provisions alone; the social conditions in which it occurs is relevant in understanding it. Scholars defined delinquent as a minor who has broken the law; a child whose “… antisocial tendencies appear (to be) so grave that he/s becomes, or ought to become, the subject of official action.” In countries under the influence of the British legal system, 17 years of age is usually the upper limit while in those countries under the influence of the French legal system, 18 years of age is usually accepted as the upper limit. Juvenile delinquency includes not only those minors who have actually broken the laws, but also those who are likely to do so.

There are many School of thoughts of criminology, of which classical and positivist schools are very common and dominant whilst sociological, psychological and economic schools also have significant contribution to the growth and development of criminology.

There are multitude of criminological theories with varying emphasis depending on the perspective they would like the reader to focus upon. To this end Anthropological /Biological/; Ecological Theory [Geographic] or the Chicago School; Psychological; Sociological as well as Economic Theories are the most relevant ones mainly covered in this material.

Although different scholars and literature describe different classifications, generally speaking, crime involve both human and non human aspects. Sociologists and criminologists usually classify types of crime in to two as crime against property, and crime against the person. Legal sociologists on the other hand describe the types of
crime problems as professional crime; organized crime; white-collar crime; and victimless crime. Types of crime problems also categorized as crime against the persons; crime against property; crime against the state; and crime against municipal regulations.

Before dealing with the types of criminals, “who is criminal and on what basis?” should be addressed first. Accordingly, criminologists and legal sociologists contend that criminal is “a person who, after court proceedings, is found to have broken the criminal law and forwarded the following criteria used to determine whether a person may be dealt with as a criminal or not: competent age; criminal acts must be carried out voluntarily and engaged in without compulsion; criminal intent (mens rea); crime must be classified legally as an injury to the state and not merely as a private injury; there must be a legally prescribed punishment for the act committed, hence legal proscription of an act is not enough. To this effect, though there are many types of criminals, for the purpose of this course, the following are common in the world, including Ethiopia.

- Legalistic criminals
- Moralistic criminals
- Psychopathic criminals
- Institutional criminals
- Habitual criminals
- Situational criminals
- Political criminals
- Professional criminals

Generally speaking, in many countries including Ethiopia, there are four sources and ways of compiling criminal statistics which include crimes known to the police (most common and reliable but has many drawbacks); crime statistics from the police arrest figure; criminal data from court statistics; criminal statistics from prison records; and crimes known to the police.

The most common and probably the most reliable source though many drawbacks. Crimes known to the police consist of those reported to the police by the victims or the
witnesses, and recorded by the police. The major draw back is inadequate recording
because not all crimes are reported but they are “the best way out of a bad situation”.
Among the many reasons why crimes not reported to the police, the following are very
the most common reasons: fear of implication by the victims themselves because they
may be at fault; some types of crimes are such as sexual offense, assault, extortion
cases avoid unfavorable publicity and embarrassment or fear of further reprisal by
offenders, if they report while petty thefts and burglaries may not be reported; some
types of crime may not readily visible to the general public or law enforcement
agencies thus never reported, e.g. bribery, blackmail, white collar crime; due to lack
of knowledge of the law and its procedures, victims and witnesses may not report;
certain offenses may not be revealed to the public by the law enforcement agencies for
reasons of their own or due to political pressures; offenders may be protected by
relatives and friends; and inadequate recording system by the police.
Review Questions (RQs)

1. Define the following concepts;
   i) Deviance
   ii) Crime
   iii) Juvenile delinquency
   iv) Criminology
   v) Penology
   vi) Victimology

2. Compare and contrast classical and positivist schools of thoughts of criminology

3. Discuss the major theories of crime causation including anthropological, ecological, psychological, sociological and economic theories

4. What are the major sources of crime statistics?

5. What do we measure in crime statistics and why?

6. Compare and contrast the different types of crime problems

7. Discuss the major drawbacks of the sources of crime statistics and recommend best strategies in order to tackle the drawbacks

8. Explain the types of crime problems with special focus on those prevalent in Africa and Ethiopia
UNIT SIX: CORRECTIONAL ADMINISTRATION/REHABILITATION

This last unit of the second part of the course covers the various aspects of correctional administration and treatment of offenders. It mainly deals with the:

- Meaning, purpose and types of correction and correctional administration
- Purposes, scope and principles of punishment and rehabilitation/treatment
- Participants and Models of Criminal Justice System (CJS)
- What are the roles of law enforcement, imprisonment and conditions in Prison

Unit Objectives:

On completion of unit six, students should be able to:

- Define correctional administration/rehabilitation;
- Describe the role of law enforcement agencies in controlling and preventing crime problems and delinquency;
- Explain the purposes, scopes and principles of punishment and treatment of offenders
- Familiarize themselves with the participants and models of Criminal Justice System
- Know the roles of Law enforcement (e.g. Police), Imprisonment and conditions in prison
- Discuss the importance of alternatives to imprisonment/community-based rehabilitation/
Basic Questions

- What is correctional administration?
- What are the types and purposes of correctional demonstration?
- What are the processes and models of criminal justice system?
- Who are the participants of CJS?
- What are the roles of Imprisonment and role of Law enforcement (e.g. the police?)
- What are the Models of CJS?
- What are the conditions in Prison?

6.1. THE MEANING, PURPOSE, AND TYPES OF CORRECTIONAL ADMINISTRATION

CORRECTION AND REHABILITATION

Correction is often considered as the dispenser of punishment on behalf of society, yet it goes far beyond the mere punishment. The working definition of correction

“the systematic and organized efforts directed by a society that attempt to punish offenders, change the offender’s behavior, and in some cases compensate victim” (Snar, 1992, Cited in Andargatchew, 2004).

As Andargatchew argued, the term correction was known by the old term penology. Penology in short means the study of penal systems or penal policy. Other scholars define it as

“the branch of criminal science which occupies itself, or ought to do so, with the punishment of the criminals.”

“a branch of criminology dealing with prison management and the treatment of offenders.”
Societies generally follow two correctional objectives: punishment and rehabilitation. However, the objectives shift from time to time depending on public opinion and the type of political leadership.

In modern times, rehabilitation seems to gain more attention, though this varies from country to country. From the legal point of view, there are different objectives of punishment. These include revenge or retribution, deterrence, rehabilitation or reformation.

Crime has international connections. Crime, like life itself, has become globalized, and responses to law breaking have inevitably extended beyond local, regional and national bodies.

Because of interdependence and/or interaction between parts of the world for social, economic, cultural, religious, trade, purposes the jet age brought about a huge increase in international travel and transport, satellite communications facilitated intense and continuous public and private interactions. Internationalization of national economies accelerated sharply the developments, which turned the world into what has been called a “global village”, have also had considerable negative consequences.

As everything else in life became globalized, so did crime. Transnational crimes suddenly boomed (e.g. drug trafficking, commercial fraud, smuggling of aliens. Then there are the truly international crimes, which are proscribed by international law as crime against the peace and security of man kind, genocide, war crime, terrorism, religious fundamentalism, etc(Adler, 1995; Sanderson, 1995, Cotterrellel, 1992).

What is terrorism?
Terrorism as “the calculated use of unlawful violence or threat of unlawful violence to inculcate fear; intended to coerce or to intimidate governments or societies in the pursuit of goals that are generally political, religious, or ideological.” Within this definition, there are three key elements:

(i) violence,

(ii) fear, and
(iii) intimidation
and each of the above element produces terror in its victims.
Terrorism is the systematic use of terror (imposing fear), especially as a means of coercion. At present, there is no internationally agreed definition of terrorism.
This the most common definitions of terrorism refer only to those acts which
- are intended to create fear (terror),
- are perpetrated for an ideological goal (as opposed to a materialistic goal or a lone attack), and
- deliberately target (or disregard the safety of) non-combatants.
- Some definitions also include acts of unlawful violence or war.

Terrorism is not new, and even though it has been used since the beginning of recorded history it can be relatively hard to define.

Terrorism has been described variously as both a tactic and strategy; a crime and a holy duty; a justified reaction to oppression and an inexcusable abomination.

Obviously, a lot depends on whose point of view is being represented. Terrorism has often been an effective tactic for the weaker side in a conflict. As an asymmetric form of conflict, it confers coercive power with many of the advantages of military force at a fraction of the cost. Due to the secretive nature and small size of terrorist organizations, they often offer opponents no clear organization to defend against or to deter.

That is why preemption is being considered to be so important. In some cases, terrorism has been a means to carry on a conflict without the adversary realizing the nature of the threat, mistaking terrorism for criminal activity. Because of these characteristics, terrorism has become increasingly common among those pursuing extreme goals throughout the world.

Terrorism is politically and emotionally charged, and this greatly compounds the difficulty of providing a precise definition hence the concept is controversial because
it is often used by states to delegitimize political opponents, and thus legitimize the
country’s own use of terror against those opponents. The history of terrorist
organizations suggests that they do not practice terrorism for its political effectiveness.
Individual terrorists tend to be motivated more by a desire for social solidarity with
other members of their organization than by political platforms or strategic objectives,
which are often murky and undefined. While some scholars argue that terrorism has
been practiced by a broad array of political organizations for furthering their
objectives. It has been practiced by right-wing and left-wing political parties,
nationalistic groups, religious groups, revolutionaries, and ruling governments.

Terrorism is a criminal act that influences an audience beyond the immediate victim.
The strategy of terrorists is to commit acts of violence that draws the attention of the
local populace, the government, and the world to their cause. The terrorists plan their
attack to obtain the greatest publicity, choosing targets that symbolize what they
oppose. The effectiveness of the terrorist act lies not in the act itself, but in the
public’s or government’s reaction to the act. For example, in 1972 at the Munich
Olympics, the Black September Organization killed 11 Israelis. The Israelis were the
immediate victims. But the true target was the estimated 1 billion people watching the
televised event.

There are three perspectives of terrorism: the terrorist’s, the victim’s, and the general
public’s. The phrase “one man’s terrorist is another man’s freedom fighter” is a view
terrorists themselves would accept. Terrorists do not see themselves as evil. They
believe they are legitimate combatants, fighting for what they believe in, by whatever
means possible. A victim of a terrorist act sees the terrorist as a criminal with no
regard for human life. The general public’s view is the most unstable. The terrorists
take great pains to foster a “Robin Hood” image in hope of swaying the general
public’s point of view toward their cause. This sympathetic view of terrorism has
become an integral part of their psychological warfare; individual/social needs to be
countered vigorously.
Regarding the justice system of criminal administration and correction, there must be a legally prescribed punishment and treatment for the act committed. Yet, legal proscription is not enough, community based rehabilitation is also instrumental. The purpose of punishment is not to balance accounts with individual offenders or to take vengeance against them, but to ensure that the criminal act may not be repeated.

Until 1960s criminal justice procedures from arrest to conviction were generally not seen as an orderly process. In the 1960s, criminal justice came to be seen as a process similar to the production system in the industry (like a product is produced in an orderly process (refer Adler et al, 1995, pp 374-375). Some people regard that product as justice, others as the reduction of crime; still others recognize both as the system’s outputs. In America, criminal justice system is composed of five phases known as the paths or stages of the criminal justice process where every criminal case may potentially flow through all five phases.

- Phase I. Entry into the system: citizens bring criminal events to the attention of the police. The police, by investigating the case and identifying a suspect, play a crucial role. The judiciary participates by issuing search and arrest warrants.

- Phase II. Prosecution and pretrial services: determined by government lawyers called prosecutors, who prepare the charges, grand juries, which indict defendants; and judges, who conduct a series of hearings, including the initial appearance of an arrested person at court and a preliminary hearing.

- Phase III. Adjudication: begins with the arraignment, at which the officially accused person pleads to(answers) the indictment or information(formal charges) against him/her, and ends with a judgment of guilty or not guilty. This phase is conducted by a judge, with or without a jury. The prosecutor, representing the state and the people, and the defense lawyer play the most active roles in this phase.

- Phase IV. Sentencing and sanctions: In most cases, in most states, jurors do not participate in sentencing. The judge imposes the sentence, usually after hearing a presentence investigation report prepared by a probation officer. Prosecutors,
defense lawyers, and the defendants have their say, and in some states victims as well.

- Phase V. Corrections: is in the hands of the executive branch of government, whose department of corrections executes the sentence imposed by the court. When called upon to do so, however, courts play a considerable role in ensuring compliance with law in the correctional phase.

UNDERSTANDING SENTENCING

Sentencing is the formal pronouncement of judgment and punishment on the defendant following his/her conviction in a criminal prosecution. Sentencing is a final step a judge takes against a defendant who has been found guilty of the crime s/he is accuses of. Sentencing is also conceptualized as the imposition of a punishment on an offender following conviction for a criminal offense.

In law, a sentence forms the final act of a judge-ruled process, and also the symbolic principal act connected to his function. Judges impose sentences, which may involve incarceration in a prison or jail, or they may involve placement in community correction facilities. Those allowed to remain free in the community are called probationers.

Goals and Purposes of Sentencing*

Goals of Sentencing

Some of the most important goals of sentencing include:
1. to promote respect for the law and constitution
2. to reflect seriousness of the offenses meant to match the sentence with the seriousness of the offense, i.e. more serious crimes deserve harsher punishment
3. to provide just punishment for the offense ,i.e. legitimization of the power of the state to administer sanctions
4. to deter the defendant from future criminal conduct and behavior
5. to protect the public from the convicted offenders : incarcerating convicted offenders is the most direct way of protecting the public from them
6. to provide the convicted offender with educational or vocational training, or other rehabilitative assistance - this is the rehabilitative function of sentencing.

Purposes and rationale for sentencing
The major purposes and rationale for sentencing are (1) retribution,(2) deterrence and prevention,(3) just deserts and justice (4) incapacitation and control,(5) rehabilitation and reintegration.

[www.abc-dio.com browsed on 26th Feb 2009].

The sentence generally involves a decree of imprisonment, a fine and/or other punishments against a defendant convicted of a crime. Those imprisoned for multiple crimes, will serve either a **consecutive sentence** (in which the period of imprisonment equals the sum of all the sentences) or a **concurrent sentence** (in which the period of imprisonment equals the length of the longest sentence). If a sentence gets reduced to a less harsh punishment, then the sentence is said to have been "mitigated". Rarely (depending on circumstances) murder charges are "mitigated" and reduced to manslaughter charges. However, in certain legal systems, a defendant may be punished beyond the terms of the sentence, e.g. social stigma, loss of governmental benefits, or collectively, the collateral consequences of criminal charges.

Types, scales and gauges of sentencing
In many countries sentencing practices have undergone reform and transformation. There is disagreement however, about the types, levels and scales of sentencing systems currently used. None the less, the following sentencing schemes are common in some countries like America.

- Indeterminate sentencing: setting explicit upper and lower limits on the amount of time to be served by the offender with one’s early release date determined in prison.
- Determinate sentencing: denotes a fixed term of incarceration that must be served in full, less any “good time” earned while in prison
- Presumptive sentencing also known as guideline-based sentencing as a range of months for each and every offense or offense class.
Mandatory sentencing

Other hybrid sentencing schemes might also be devised by different countries or justice systems.

Process of Sentencing

Usually the sentence comes after a process in which the deciding organ is put in condition to evaluate whether the analyzed conduct complies or not with the legal systems, and eventually which aspects of the conduct might regard which laws. Depending on respective systems, the phases that precede the sentence may vary relevantly and the sentence can be resisted (by both parties) up to a given degree of appeal. The sentence issued by the Appeal court of highest admitted degree immediately becomes the definitive sentence, as well as the sentence issued in minor degrees that is not resisted by the condemned or by the accusator (or is not resisted within a given time). The sentence usually has to be rendered of public domain (*publicatio*) and in most systems it has to be accompanied by the reasons for its content (a sort of story of the juridical reflections and evaluations that the judging organ used to produce it).

A sentence (even a definitive one) can be annulled in some given cases, that many systems usually pre-determine. The most frequent case is related to irregularities found *ex-post* in the procedure; the most *éclatant* is perhaps in penal cases, when a relevant (often discharging) proof is discovered after the definitive sentence. In most systems the definitive sentence is unique, in the precise sense that no one can be judged more than once for the same action (apart, obviously, from appeal resistance).

Sentences are in many systems a source of law, as an authoritative interpretation of the law in front of concrete cases, thus quite as an extension of the ordinary formal documental system. The sentence is generally issued by the judge in the name of (or on the behalf of) the superior authority of the State.
Sentencing is supposed to be carried out on the basis of a legal framework; however, considerable use of discretion may be available to the sentencing judge, depending on the policy of each country. Therefore, decisions made by judges vary within and across jurisdictions. The use of discretion, in some cases, may depend on the gravity of the offence.

Judge can choose from a variety of sentencing options ranging from the death penalty to the imposition of a fine (sentencing includes death penalty, incarceration, probation, parole, split sentence, restitution, community service & fine). According to some sociologists and criminologists, sentencing is controversial because it is associated with fairness, impartiality, discretions of the judges.

PARTICIPANTS AND MODELS OF CJS

The main participants of CJS (known as law enforcement bodies) include the police, prosecutors, lawyers, and the courts. The major philosophies, principles, values and performances of these bodies differ and affect the way the criminal justice system and processes operate in the country or region.

It is naïve to suggest that all police offers, all prosecutors, all judges and all courts in the world have the same philosophy, principle, values, attitudes, competence, discretion in the processes of dealing with the criminal justice processes and service delivery.

MODELS OF CJS

Learning about the models of CJS will help us understand the systems and processes of criminal justice, and to understand the operations, functions and characteristics of CJS.

Different scholars developed different models, thus the number of models and their principle vary across the society, country or legal systems. However, sociologists and criminologists identified between two to six models of CJS.
Packer (1969, as cited in Sanderson J 1995) distinguished between the following two models:

1. Crime Control Model (CCM)
2. Due Process Model (DPM)

According to Packer and other scholars, the police tend to work according to a CCM and that defender lawyers operate in line with DPM. There were skeptics on the practical application and effectiveness of these models hence they (skeptics) added a third model known as the liberal bureaucratic model (LBM) which emphasizes smooth operation of CJS.

Sanderson described Mc Barnet’s (1989) more critical and a well structured six models of CJS (Please refer Sanderson, 1995, PP 149-156):

1. The Due Process Model (DPM)
2. The Crime Control Model (CCM)
3. The Medical Model (MM)
4. The Bureaucratic Model (BM)
5. The Status Passage Model (SPM)
6. The Power Model (PM)

Each of these models has its own principles, philosophies, concerns, central functions, characteristics, adherents and different factors to support its validity and weaknesses.

Please refer the following table for summary of the models.

<table>
<thead>
<tr>
<th>Model</th>
<th>Function</th>
<th>Characteristics</th>
<th>Adherents</th>
<th>Evidence of Validity</th>
<th>Weaknesses</th>
</tr>
</thead>
<tbody>
<tr>
<td>DPM</td>
<td>Justice</td>
<td>Strict adherence to formal rules, presumption of innocence,…</td>
<td>Lawyers, researchers, observers</td>
<td>Existence of rules &amp; evidences</td>
<td>Low awareness, broader social issues overlooked…</td>
</tr>
<tr>
<td>CCM</td>
<td>Punishment</td>
<td>Unpleasant, legal controls disregarded</td>
<td>Police, Prosecutors</td>
<td>Much police action, Formal rules circumvented…</td>
<td>Doesn’t account for non-punitive sentences…</td>
</tr>
<tr>
<td>MM</td>
<td>Rehabilitation/Treatment</td>
<td>Court is a catalyst,…</td>
<td>Probation officers</td>
<td>Existence of procedures</td>
<td>Absence of evidence,…</td>
</tr>
<tr>
<td>BM</td>
<td>Management</td>
<td>Court is neutral,</td>
<td>Humane clerks to the</td>
<td>Existence of consensus</td>
<td>Consensus about…</td>
</tr>
</tbody>
</table>
ROLES OF LAW ENFORCEMENT

Law enforcement bodies and agencies or institutions like the police, prosecutors, judges, the courts and prison play key role in crime prevention, controlling the incidences and crime scenes (e.g. the police), promoting treatment/rehabilitation and imposing sanctions. They are also involved in investigating the causes, magnitudes, impacts and dimensions of crime problems and support in the designing. They could also be involved in the development of laws, policies and strategies of ameliorating the problem or finding remedies.

6.2. Punishment and Treatment of Offenders: Purpose, Scope, and Principles

Objectives and Role of Imprisonment

The major objectives of sentencing include retribution, isolation/restraint/incapacitation; deterrence and rehabilitation.

1. Retribution is an “eye-for-an eye”, a “tooth for a tooth” sentencing philosophy of justice system. It is concerned solely with making the punishment fit the crime. It is an aspect of punishment that maintains that an offender should be punished for the crimes/he commits because s/he deserves the punishment.
2. Incapacitation/Isolation & Restraint: These concepts, as philosophies of punishment, are used interchangeably. Incapacitation is often applied for recidivist offenders while isolation: is the other objective on which sentencing is based and it is simply the removal of dangerous offenders from the community. The objective here is to promote community protection rather than revenge. The assumption is that crime may be prevented if criminals are physically removed from the community and are restrained, thus protecting the community from further criminal activity.

3. Deterrence

Deterrence means “the discouragement of criminal behavior on the part of known offenders and of the public by the threat of punishment. There are two types of deterrence(1) specific deterrence; and (2) general deterrence. The former meant” when an offender is punished by imprisonment, the intention is to deter the offender from committing further offenses, not only during the period of incapacitation, but also following his/her release from confinement. This indicates the belief that punishment brings about beneficial changes in the behavior of the person who had undergone the punishment. General deterrence deals with the assumption that “punishing the criminal will have additional desirable effects by deterring would-be offenders from committing crimes (Vetter & Silverman, 1986, cited in Andargatchew, 2004). Thus deterrence envisages that potential offenders will refrain from committing crimes out of fear of punishment.

4. Rehabilitation

The fourth and last major objective on which judges may base their sentencing decisions is rehabilitation, which is defined as “a rationale for the reformation of offenders based on the premise that human behavior is the result of antecedent causes that may be identified and controlled by objective analysis”.

The focus is on treatment of the offender, not punishments. The assumption is that future crime could be avoided by changing the offender’s behavior. Rehabilitation as a philosophy for sentencing is based on the premise that offenders have their own identifiable reasons for committing the crime. These causes can be discovered, addressed, and modified. The purpose is to modify the behavior of the offender and reintegrate the law-breaker into the society as a productive citizen (Inciardi, 1987, quoted in Andargatchew, 2004).
Rehabilitation deals with the use of educational and vocational trainings and psychotherapeutic programs so as to enable the offender may be changed/returned to society as a productive citizen.

Role of Imprisonment
Although it is one type of sentence and the most serious punishment, it plays key role of deterring, rehabilitating offenders and reforming the overwhelming majority of prisoners.

Conditions in prison
The absence of clarity about and lack of documentation (research) on the condition of prisons and role of imprisonment, there is lack of uniformity in prison standards in the world. Thus the conditions in prison vary from country to country or region.. However, some old literatures reported that the general conditions of prisons are composed of many different aspects and forms of the following:

- Overcrowding and physical conditions (sanitations, diseases,..)
- Access to meaningful activities (education, employment, leisure,..)
- The side-effects of maintaining security and control (frustrations, stress, behavioral disorders…)
- Contact with the outside social world (with families, friends)
- Discipline, grievance procedures and prisoners’ rights (hearing procedures)

Unintended Consequences of Imprisonment

Impairment of physical health (headache, blood pressure, diabetes, diarrhea, typhoid, typhus, eye/ear disorder...)
Impairment of mental health (depression, anger, frustration, mood disorder, mania, anxiety,..)

- Providing a criminal education
- Damaging ties with the outside world
- Reducing employment prospects
- Promoting low self esteem, low self confidence
- Contributing to low productivity

ALTERNATIVES TO IMPRISONMENT

Community-Based Rehabilitation (CBR)
There is a widely held belief among law enforcement agents is that only severe and punitive justice and the insistence on imprisonment could achieve crime deterrence. Yet, some sociologists and criminologists argue that imprisonment aggravates the problem of prison overcrowding.

Sociologists, criminologists, psychologists and concerned other social scientists advocate and suggested that in order to avert the evil consequences of imprisonment and prison overcrowdness, promotion of traditionally accepted measures of alternatives to imprisonment has to be adopted as the main penal measures. They contend that this scheme benefits both the government and the society at large. These scientists put community-based rehabilitation as a remedy and cite the best practice of Japan that has been making extensive use of alternatives to imprisonment, particularly probation and parole. They indicate that Japan has not only been using the alternatives, but has also succeeded in reducing over crowdedness of prisons, recidivism, and the rate of crime in general and suggest other nations should adapt Japanese lesson.

Objectives and types of Community-Based Rehabilitation (CBR)
Objectives of CBR:
1. Reintegration
2. Community protection
3. Intermediate punishment
4. Cost-effectiveness

Types of community-based rehabilitation
- Diversion: handling offenders in a system separate from the prison and sentencing to community-based correctional facilities.
Restitution: Fine or compensation for injury in the form of either payment of money or performance of services to the community.

Temporary release
- Work release
- Furlough: authorized absence from prison for work/study/visiting family for specified period (usually 24 to 72 hours) depending on the statutes, administrative regulation, inmates custody status and the individual’s needs.

Study release
- Halfway House: is a prior condition for parole so as to integrate the inmate with the community/society

Probation: judicial sentencing and alternative releasing through continued supervision imposed by a judge, offender is allowed to remain in the community, and freedom is conditional and subject to court ordered restrictions in the behavior. Probation is not right but a privilege granted by the courts.

Parole: is the status of being released from a correctional institution after a portion of the sentence has been served, on the condition of maintaining good behavior and maintaining in the custody and under the guidance of the institution or some other agency approved by the state until a final discharge is granted.

Illustrative Case Study

Criminalization for all forms of transmission

As the list of trials at the end of this page demonstrates, many states and countries now allow the prosecution of HIV positive people for all forms of transmission, including reckless and accidental. Some have specific laws permitting this; others use more general criminal laws to obtain a conviction. As with any other type of criminal trial, once one prosecution is successfully achieved, it sets a precedent for future trials, and makes lawyers more likely to take on similar cases. This growing trend is of particular concern for many organizations trying to advocate on behalf of PLWHA around the world. Below is a short summary of some of their arguments for the
criminalization of HIV transmission, and the counter arguments of those in against such legislation:

<table>
<thead>
<tr>
<th>FOR</th>
<th>AGAINST</th>
</tr>
</thead>
<tbody>
<tr>
<td>If you are HIV+, failing to use protection is wrong, and people who do wrong should be brought to justice through the law regardless of their health status or background.</td>
<td>Criminalizing PLWHA does not address the complexities involved in disclosure and increases stigma, particularly when positive people being brought to trial are demonized by the press.</td>
</tr>
<tr>
<td>Giving someone HIV is akin to murder.</td>
<td>HIV is an unpleasant virus to live with, but it is no longer a death sentence, and with modern drugs, PLWHA can live a healthy life for many years.</td>
</tr>
<tr>
<td>If you are HIV+, it is your duty to use protection. The idea of &quot;shared responsibility&quot; is based on ideals that came about when HIV was still a 'gay' illness. With heterosexual relationships, it is not always a practical reality. Many women, even in the West, have little say over what happens in the bedroom and do not necessarily have the power to force their partners to wear a condom.</td>
<td>The more cases that come to court, the more people will believe that the responsibility for having safe sex should lie solely with positive people. This could in turn lead to more incidents of unprotected intercourse, with people believing it to be a legal responsibility for their partner to disclose any infection. Safe sex should always be a shared concern.</td>
</tr>
<tr>
<td>Criminalizing people for reckless transmission will act as a deterrent and will make HIV+ people think twice before having unprotected sex.</td>
<td>The law should have no place in the bedroom, and indeed has little effect on people's sexual behavior, as is clear from the number of teens who have illegal underage sex. Criminalization of transmission does however enable lovers to use the law as a way of exacting revenge. In such cases, the original HIV+ partner would always be at a natural disadvantage.</td>
</tr>
<tr>
<td>To ensure that people don't believe they are immune from prosecution just because they haven't taken an HIV test, it should be possible to call an HIV+ person 'reckless' even if they have never actually had an HIV test - knowledge that they have put themselves at risk in the past should be</td>
<td>Prosecuting positive people for reckless transmission could well leave many afraid to be tested, believing that if they do find out their status, they could be liable to all sorts of criminal charges. Avoiding this problem by telling people they should be 'aware' of their risk even if they haven't tested for HIV is entirely unfair. It is also impossible to assess or judge how 'aware' of past risk of</td>
</tr>
</tbody>
</table>
enough to make them aware of their HIV risk and thus legally obliged to use a condom in the future.

| Putting people in prison will stop them from spreading HIV and endangering the community |
| In the short term, this may be true, but imprisonment does nothing to help people come to terms with their HIV and take a safer attitude towards sex. Education and psychological counseling would be a more appropriate course of action in many cases. The sharing of needles for injecting drugs and the high incidence of male rape and sex between men in prisons also mean that HIV transmission is still perfectly possible, even behind bars. |
| Criminal cases help to uncover and warn lots of HIV+ people who might not otherwise learn their status. |
| Criminal cases give police license to investigate the background of anyone they suspect of having passed on HIV. This can represent a serious invasion of privacy as well as a potential breach of confidentiality and anonymity, and it may well be entirely unjustified. |
| Laws on the transmission of diseases do not necessarily apply just to HIV. Many laws relating to HIV could potentially be used to prevent people spreading many other fatal illnesses. |
| No other illnesses are treated with the same hysteria as HIV, and few people are ever criminalized for transmitting them. It is for example very unlikely that anyone would think prosecute an employee of a residential care home for coming into work with the flu and giving it to the residents, even if several of those residents subsequently died. HIV is only singled out in criminal cases because of its association with stigmatized groups and promiscuity. |
| PLWHA can easily be divided into legal definitions of "guilty" (people who 'bring HIV upon themselves' and recklessly give it to others) and "innocent" (victims who were infected through no fault of their own, and would never put anyone else at risk) |
| These categorizations are far from clear cut, and most PLWHA have at some point in their lives belonged to both. After all, everyone who transmits HIV was once a 'victim' of someone else with the virus. |
1. “Why some laws cannot be effectively enforced: A glimpse into factors affecting enforcement of laws in …..regional state of Ethiopia” (xxx marks).

2. What are the legal issues (gaps & remedies) to be considered in addressing the following cross-cutting development issues in Ethiopia(xxxx marks)?
   - Gender inequality
   - HIV & AIDS
   - Rape(statutory, forced and marital rape)
   - Prostitution
   - Corruption
   - Deforestation and environmental pollution
Unit Summary

Correctional administration is often considered as the dispenser of punishment on behalf of society, yet it goes far beyond the mere punishment, commonly defined as “the systematic and organized efforts directed by a society that attempt to punish offenders, change the offender’s behavior, and in some cases compensate victim.” According to Professor Andargatchew Tesfaye of Addis Ababa university, the term correction was known by the old term penology which means the study of penal systems or penal policy and the branch of criminal science which occupies itself, or ought to do so, with the punishment of the criminals, dealing with prison management and the treatment of offenders.”

As everything else in life became globalized, so did crime. Transnational crimes suddenly boomed (e.g. “drug trafficking, commercial fraud, smuggling of aliens, terrorism, etc). Then there are the truly international crimes, which are proscribed by international law as crime against the peace and security of man kind, genocide, war crime, terrorism, religious fundamentalism, etc. As a global and international crime, terrorism, is “the calculated use of unlawful violence or threat of unlawful violence to inculcate fear; intended to coerce or to intimidate governments or societies in the pursuit of goals that are generally political, religious, or ideological. Terrorism is the systematic use of terror (imposing fear), especially as a means of coercion. At present, there is no internationally agreed definition of terrorism.

Regarding the justice system of criminal administration and correction, there must be a legally prescribed punishment and treatment for the act committed. Yet, legal proscription is not enough, community based rehabilitation is also instrumental. The purpose of punishment is not to balance accounts with individual offenders or to take vengeance against them, but to ensure that the criminal act may not be repeated.

Sentencing is the formal pronouncement of judgment and punishment on the defendant following his/her conviction in a criminal prosecution. Sentencing, which has purposes, rationale, levels or gauges and various types. It is a final step a judge takes
against a defendant who has been found guilty of the crime s/he is accused of and imposition of a punishment on an offender following conviction for a criminal offense.

The main participants of CJS (also known as law enforcement bodies) include the police, prosecutors, lawyers, and the courts. The major philosophies, principles, values and performances of these bodies differ and affect the way the criminal justice system and processes operate in the country or region. Law enforcement bodies and agencies or institutions like the police, prosecutors, judges, the courts and prison play a key role in crime prevention, controlling the incidences and crime scenes, promoting treatment/rehabilitation and imposing sanctions. They are also involved in investigating the causes, magnitudes, impacts and dimensions of crime problems and support in the designing. They could also be involved in the development of laws, policies and strategies of ameliorating the problem or finding remedies.

The major objectives of sentencing include retribution, isolation/restraint/incapacitation; deterrence and rehabilitation.

Rehabilitation deals with the use of educational and vocational trainings and psychotherapeutic programs so as to enable the offender may be changed /returned to society as a productive citizen. Community-Based Rehabilitation (CBR) is the major alternative to imprisonment. There is a widely held belief among law enforcement agents is that only severe and punitive justice and the insistence on imprisonment could achieve crime deterrence. Yet, some sociologists and criminologists argue that imprisonment aggravates the problem of prison overcrowding. Hence they advocate and suggested that in order to avert the evil consequences of imprisonment and prison over crowdedness, promotion of traditionally accepted measures of alternatives to imprisonment has to be adopted as the main penal measures. They contend that this scheme benefits both the government and the society at large. The major objectives CBR include reintegration, community protection, intermediate punishment, and cost-effectiveness. While the common types of CBR include diversion, restitution, temporary release (work release, furlough, study release, halfway house), probation, and parole.
Review Questions (RQs)

1. Define correctional administration
2. Discuss the types and purposes of correctional demonstration
3. Identify and explain the processes and models of criminal justice system?
4. Who are the participants of CJS?
5. Describe and discuss the roles of Imprisonment and role of Law enforcement institutions and professionals (please include your own critical reflections)
6. Explain the Models of CJS?
7. Discuss the conditions in prison with some case examples
ANNEX I. SOCIOLOGICAL RESEARCH METHODS

As we have been discussing sociology as a scientific study of society, social institutions, social interaction, social problems and so on, the term scientific meant reliance on the use of scientific approaches to collect sociological data/facts, analyze and document accordingly.

What is research?:- Literally research means collecting, analyzing, interpreting and documenting information/data on issues, problems, events, etc. It is a critical investigation or inquiry of data on the issue/problem under consideration with the purpose of seeking for facts, knowledge or remedy.

VARIABLE AND CAUSALITY

A variable is an attribute that varies/changing. It is any entity that can take on different values. It is the researcher who identifies, defines, modifies and categorizes the variables.

There are three types of variables: dependent, independent and control variables. In conducting sociological research, most sociologists are interested in investigating cause- and-effect relationships, they distinguish between the independent and dependent variable (variable-causality relationship). Each variable should be exhaustive; it should include all possible answerable responses. The attributes of a variable should be mutually exclusive; no respondent should be able to have two attributes simultaneously.

- Independent is a variable that is systematically manipulated by the researcher, acting as a cause/influencing factor for an event. Independent variables are the manipulated variables. They are presumed to cause or influence certain outcomes. Depending on the study, independent variables could include age, sex, income, poverty, religion, attitude, behavior, policies, laws, culture, learning, level of development, social status and residence.

- Dependent variable is a variable to be studied, acting as an effect and experimentally measured during investigation. It is the outcome variable-result
of the experiment/research. Dependent variables are expected to result from exposure to the independent variables. As exposure varies, results may differ.

- Control variable is a variable that remain fixed/constant while dealing with the other variable.

In some literature you may find qualitative or qualitative variables. Quantitative variable is one that can be measured in the usual sense. We can, for example, obtain measurements on the heights, weights, incomes and ages of students in this class. These are examples of quantitative variables. Qualitative variables on the other hand include some characteristics that are not capable of being measured in the sense that height, weight and age are measured. Many characteristics can be categorized only, as for example, when an ill person is given medical diagnosis, a person is designated as belonging to an ethnic group, or religion is said to possess or not to possess some characteristics of interest. In such cases measuring consists of categorizing. We refer to variables of this kind as qualitative variables.

**THE AIM OF SOCIOLOGICAL RESEARCH**

- to break away from speculative/ill-informed manner in which the ordinary person usually considers such questions.

**THE PRINCIPLES:**

- Methods must be unbiased (do not favor one hypothesis over another); and
- Methods must be objective, valid and reliable (allow other researchers to repeat the study and obtain the same result). For instance, how can poverty, social inequality, and deadly diseases like HIV/AIDS exist in a world that is far wealthier than it has ever been before? What effects will the increasing use of ICT and Globalization have on our lives? Do films and TVs encourage/discourage deviant/criminal behaviors? Sociologists try to provide answers to these and many other problems. Yet, their findings are by no means necessarily conclusive/exhaustive.
RELIABILITY AND VALIDITY

For a research study to be accurate, its findings must be reliable and valid. Reliability means that the findings would be consistently the same if the study were done over again. It sounds easy, but think of a typical exam in college; if you scored a 74 on that exam, don't you think you would score differently if you took it over again? Validity refers to the truthfulness of findings; if you really measured what you think you measured, or more precisely, what others think you measured. Again, think of a typical multiple choice exam in college; does it really measure proficiency over the subject matter, or is it really measuring IQ, age, test-taking skill, or study habits? A study can be reliable but not valid, and it cannot be valid without first being reliable. You cannot assume validity no matter how reliable your measurements are. There are many different threats to validity as well as reliability, but an important early consideration is to ensure you have internal validity. This means that you are using the most appropriate research design for what you're studying (experimental, quasi-experimental, survey, qualitative, or historical), and it also means that you have screened out spurious variables as well as thought out the possible contamination of other variables creeping into your study. Anything you do to standardize or clarify your measurement instrument to reduce user error will add to your reliability.

It's also important early on to consider the time frame that is appropriate for what you're studying. Some social and psychological phenomena (most notably those involving behavior or action) lend themselves to a snapshot in time. If so, your research need only be carried out for a short period of time, perhaps a few weeks or a couple of months. In such a case, your time frame is referred to as cross-sectional. Sometimes, cross-sectional research is criticized as being unable to determine cause and effect, and a longer time frame is called for, one that is called longitudinal, which may add years onto carrying out your research. There are many different types of longitudinal research, such as those that involve tracking a cohort of subjects (such as schoolchildren across grade levels), or those that involve time-series (such as tracking a third world nation's economic development over four years or so). The general rule is to use longitudinal research the greater the number of variables you've got operating in your study and the more confident you want to be about cause and effect.
TYPES OF SOCIOLOGICAL RESEARCH:

1. BASIC RESEARCH- type research conducted for seeking/gaining knowledge about sociological problems/ issues/phenomena; and

2. ACTION /OPERATIONAL RESEARCH- conducted for seeking solution or taking actions against a particular problem/issue. Example: Needs Assessment, Evaluation research, Impact Assessment, etc.

RESEARCH METHODS

All research is conducted in an organised and disciplined way in order to promote the validity and reliability of the results. Therefore it is important to plan and design any research so that a project, which may start with an idea or concern relating to a general social issue, becomes focused and specific. The researcher will follow a process, example of which is outlined here:

- Theory
- Hypothesis
- Operationalisation
- Setting research questions, objectives and variables
- Setting research methods, design & sampling techniques/procedures
- Pilot testing (optional)
- Fieldwork/Data collection
- Processing of results

This process shows how the researcher progresses from the original ideas or thoughts about a topic, to formulate a specific statement or series of statements, which he or she then sets about testing. The hypothesis, the particular idea that the researcher wants to explore, is tested by using a specific method of research. This will be chosen to incorporate the most appropriate way of gathering the necessary information and at this point it is important to be clear about how the results will be measured, who will be tested, and how the concepts being tested are to be defined.

MAJOR TYPES OF SOCIOLOGICAL RESEARCH METHODS

Like other social sciences, sociological research adopts two types of research methods-
1. Quantitative Methods
2. Qualitative Methods

These methods differ in the use of data collection tools and procedures. For example, quantitative method relies on quantities, figures and percentages. It employs surveys/census approach by using structured interviews and questionnaire surveys as key tools of gathering quantitative data. Qualitative method on the other hand relies on in-depth interviews, observations, case history/anecdotes, fieldwork within a community being studied, together with the interpretation of official statistics and publications.

TYPES OF RESEARCH DESIGNS

Based on the type and purpose of the study, there are two types of research designs:-

- Cross-sectional (one point in time), and
- Longitudinal study designs.

MAJOR STEPS TO BE FOLLOWED

Step 1. Identification of the research title/topic
Step 2. Identifying the research problem
Step 3. Reviewing the literature- conceptual & empirical evidences)
Step 4. Making the problem precise (justification of statement of the problem)
Step 5. Formulate hypotheses/assumptions or expectations
Step 6. Setting the objectives of the research
Step 7. Planning the research methods/ design and strategies
Step 8. Carrying out the research (field work/ data collection)
Step 9. Analysis and Interpretation of field findings
Step 10. Report writing (draft & then final report of the result)
Step 11. Submission/presentation of the report

……..Consider ethical issues as well

SOURCES OF RESEARCH IDEAS

Research ideas and research problems originate from many sources. We discuss four of these sources in the text: everyday life, practical issues, past research, and theory.
Regardless of the source of your idea, a key point is that you must develop a questioning and inquisitive approach to life when you are trying to come up with research ideas.

- **Everyday life** is one common source of research ideas. Based on a questioning and inquisitive approach, you can draw from your experiences and come up with many research topics. For example, think about what educational techniques or social practices you believe work well, or do not work well. Would you be interested in doing a research study on one or more of those techniques or practices?

- **Practical issues** can be a source of research ideas. What are some current problems facing the society or groups (e.g., facing administrators, political leaders, religious groups, investors, local community, teachers, judges, federal police, college/university students, the elderly, orphans, rape victims, …). What research topics do you think can address some of these current problems?

- **Media source (Television, Radio, Newspaper, …)**

- **Past research** can be an excellent source of research ideas. In my opinion, past research is probably the most important source of research ideas. That’s because a great deal of educational research has already been conducted on a multitude of topics, and, importantly, research usually generates more questions than it answers. This is also the best way to come up with a specific idea that will fit into and extend the research literature. For students planning on writing a thesis or dissertation, the use of past research is extremely helpful, and remember to not just look at the variables and the results, but also carefully examine how they conducted the study (i.e., examine the methods).

**SOURCES OF DATA**

Data source doesn’t mean research method, rather one of the aspects of data collection (identifying the sources, getting information and utilizing it). Data can be gathered from two sources: secondary (published & unpublished sources including the Internet) and primary (first hand information) sources.
TYPES OF DATA
Generally speaking there are two major types of data: Quantitative and Qualitative Data.

The key features of the ‘types’ of data that you may have described are summarized below. Read through these and refer again to your own examples to see if you had included these in your own imaginary research.

QUANTITATIVE DATA

► Tends to deal with numerical data.
► Low involvement of researcher, eg in terms of time, face to face contact.
► High number of people being researched.
► Examples include: postal questionnaires and official statistics.

QUALITATIVE DATA:

► Tends to deal with descriptive data.
► High participation by researcher in terms of time, face to face contact.
► Low number of people being researched.
► Examples include: in-depth interviews and participant observation.

THE MAJOR SOCIOLOGICAL RESEARCH METHODS

▪ QUANTITATIVE METHODS
▪ QUALITATIVE METHODS

1. QUANTITATIVE METHOD

Quantitative approach/method advocates for the use of the natural science research traditions, relies on quantitative measures of issues under consideration than qualitative information.

WHAT IS SAMPLING?

► Is a representation of the group you wish to study.
is the procedure a researcher uses to gather people, places, or things to study.

In large studies it is impossible to carry out research on everyone involved.

It is important to remember that samples must be representative and adequate in size.

You may have found that some of the techniques or types of data were not suitable for using in the kind of research that you were planning to conduct in the activity. That is because some methods are more commonly used in work from particular theoretical stances.

Quantitative research usually relies on the use of probability sampling procedures and techniques. The might be a need to follow multi-stage sampling techniques (based on the type of research and issue under consideration). The major sampling techniques include: systematic-, random-, and stratified- sampling). The key component behind all probabilistic sampling approaches is randomization, or random selection. Don't confuse random selection with random assignment. Random selection is how you draw the sample. Random assignment is how you assign people in your sample to different groups for experimental or control group purposes. People, places, or things are randomly selected when each unit in the population has an equal chance of being selected. Various methods have been established to accomplish probabilistic sampling (refer the following shaded notes on some of the sampling techniques):

**Sampling** is the procedure a researcher uses to gather people, places, or things to study. Research conclusions and generalizations are only as good as the sample they are based on. Samples (often represented by n) are always subsets or small parts of the total number (represented by N) that could be studied. If you were to sample everybody and everything, that would be called a quota sample. Most research, however, involves non-quota samples. There are formulas for determining sample size (n), but the main thing is to be practical. For a small population of interest, you would most likely need to sample about 10-30% of that population; for a large population of interest/known as study population (N= over 150,000), you could get by with a sample as low as 1%(n)-known as the **Unit of Analysis**.
Before gathering your sample, it's important to find out as much as possible about your population. Population refers to the larger group from which the sample is taken. You should at least know some of the overall demographics; age, sex, education, income, religion, class, etc., about your population. This information will be needed later after you get to the data analysis part of your research, but it's also important in helping you decide sample size. The greater the diversity and differences that exist in your population, the larger your sample size should be. Capturing the variability in your population allows for more variation in your sample, and since many statistical tests (testing hypothesis…known as analysis) operate on the principles of variation; you'll be making sure the statistics used later can do their powerful stuff.

After you've learned all the theoretically important things about your population, you then have to obtain a list or contact information on those who are accessible or can be contacted. This procedure for listing all the accessible members of your population is called the sampling frame. If you were planning on doing a phone survey, for example, the phone book would be your sampling frame. Make sure your sampling frame is appropriate for the population you want to study. The term sampling frame refers to the procedure rather than the list. It's important for researchers to discuss their sampling frame because that's what ensures that systematic error, or bias, hasn't entered into your study. Then, you are ready to draw your sample.

PROBABILITY VS NON-PROBABILITY SAMPLING TECHNIQUES

There are two basic approaches to sampling: probabilistic and nonprobabilistic. If the purpose of your research is to draw conclusions or make predictions affecting the population as a whole (as most research usually is), then you must use probabilistic sampling approach (e.g quantumitative research method relies on probability sampling so as to ensure representativeness of the sample). On the other hand, if you're only interested in seeing how a small group is doing for purposes of illustration or explanation, then you can use a nonprobabilistic sampling approach(e.g qualitative research method).
The key component behind all probabilistic sampling approaches is randomization, or random selection. Don't confuse random selection with random assignment. Random selection is how you draw the sample. Random assignment is how you assign people in your sample to different groups for experimental or control group purposes. People, places, or things are randomly selected when each unit in the population has an equal chance of being selected. Various methods have been established to accomplish probabilistic sampling:

- **Simple random sampling** -- All you need is a relatively small, self-contained, or clearly defined population to use this method. The population of Ethiopia as a whole might be too big, but a town/city of Wolaita Soddo says 1 million or so would be appropriate, but still needs further stages of sampling. You simply obtain a list of all residents, and then using a sequence of numbers from a random numbers table (or draws of a hat, flips of a coin), select, say 10%, 20%, or some portion of names on that list, making sure you aren't drawing from any letter of the alphabet more heavily than others.

- **Stratified random sampling** -- This method is appropriate when you're interested in correcting for gender, race, or age disparities in your population. Say you're planning to study the impact of police training on mid-level career cynicism, and you know that gender is going to be an important factor because female police officers rarely take this kind of training and/or quit before making it to their mid-level career stage. You therefore need to stratify your sample by the gender strata, making sure that you over sample females (draw more of random number of females) as opposed to males (which you would under sample). For example, if the department has 1000 employees consisting of 900 males and 100 females, and you intend on sampling 10% of the total, then you proceed randomly as usual, drawing 90 males at random and 10 females at random. If you had used the employee list of names, regardless of gender, you might not have obtained 10 females at random because there's so few of them.

- **Systematic random sampling** -- Suppose you had a huge list of people, places, or things to select from, like 100,000 people or more. The appropriate method to use is to select every 10th, 20th, or 30th person from that list. Your decision
to use every 10th, 20th, or 30th person is called your sampling interval, and as long as you do it systematically and use the entire list, you're accomplishing the same thing as random sampling.

- **Cluster (area) random sampling** -- Suppose you have a population that is dispersed across a wide geographic region. This method allows you to divide this population into clusters (usually counties, census tracts, or other boundaries) and then randomly sample everyone in those clusters. As an alternative, you could systematically sample within your clusters, and this is called multi-stage sampling, which refers generally to any mixing of sampling methods.

- **Snowball sampling** -- Also called network, chain, or reputational, this method begins with a few people or cases and then gradually increases the sample size as new contacts are mentioned by the people you started out with.

Various methods have also been established to accomplish non-probabilistic sampling (qualitative approach):

- **Quota sampling** -- As discussed earlier, sampling everybody and everything is quota sampling. The problem with it is that bias intrudes on the sampling frame. One the researcher identifies the people to be studied; they have to resort to haphazard or accidental sampling because no effort is usually made to contact people who are difficult to reach in the quota.

- **Convenience sampling** -- Also called haphazard or accidental, this method is based on using people who are a captive audience, just happen to be walking by, or show a special interest in your research. The use of volunteers is an example of convenience sampling.

- **Purposive sampling** -- This is where the researcher targets a group of people believed to be typical or average, or a group of people specially picked for some unique purpose. The researcher never knows if the sample is representative of the population, and this method is largely limited to exploratory research.

Although representativeness of the sample population needs to be ensured, one might not be free of errors in such a procedure. Yet, a ±5% margin of error (standard error) is permitted in utilizing this approach (i.e. the finding of quantitative research is not 100% perfect).
**Conceptualization** is the process of taking a construct or concept and refining it by giving it a conceptual or theoretical definition. Ordinary dictionary definitions will not do. Instead, the researcher takes keywords in their research question or hypothesis and finds a clear and consistent definition that is agreed-upon by others in the scientific community. Sometimes, the researcher pushes the envelope by coming up with a novel conceptual definition, but such initiatives are rare and require the researcher to have intimate familiarity with the topic. More common is the process by which a researcher notes agreements and disagreements over conceptualization in the literature review, and then comes down in favor of someone else's conceptual definition. It's perfectly acceptable in science to borrow the conceptualizations and operationalizations of others. Conceptualization is often guided by the theoretical framework, perspective, or approach the researcher is committed to. For example, a researcher operating from within a Marxist framework would have quite different conceptual definitions for a hypothesis about social class and crime than a non-Marxist researcher. That's because there are strong value positions in different theoretical perspectives about how some things should be measured. Most criminal justice researchers at this point will at least decide what type of crime they're going to study.

Operationalization is the process of taking a conceptual definition and making it more precise by linking it to one or more specific, concrete indicators or operational definitions. These are usually things with numbers in them that reflect empirical or observable reality. For example, if the type of crime one has chosen to study is theft (as representative of crime in general), creating an operational definition for it means at least choosing between petty theft and grand theft (false taking of less or more than $150). I don't want to give the impression from this example that researchers should rely upon statutory or legal definitions. Some researchers do, but most often, operational definitions are also borrowed or created anew. They're what link the world of ideas to the world of everyday reality. It's more important that ordinary people would agree on your indicators than other scientists or legislators, but again, avoid dictionary definitions. If you were to use legalistic definitions, then it's your duty to provide what is called an auxiliary theory, which is a justification for the research utility of legal hair-splitting (as in why less or more than $150 is of theoretical
significance). The most important thing to remember at this point, however, is your unit of analysis. You want to make absolutely sure that everything you reduce down is defined at the same unit of analysis: societal, regional, state, communal, individual, to name a few. You don't want to end up with a research project that has to collect political science data, sociological data, and psychological data. In most cases, you should break it all down so that each variable is operationally defined at the same level of thought, attitude, trait, or behavior, although some would call this psychological reductionism and are more comfortable with group-level units or psychological units only as a proxy measure for more abstract, harder-to-measure terms.

MEASUREMENT

Measurement is at the core of doing research. Measurement is the assignment of numbers to things. In almost all research, everything has to be reduced to numbers eventually. Precision and exactness in measurement are vitally important. The measures are what are actually used to test the hypotheses. A researcher needs good measures for both independent and dependent variables.

Measurement consists of two basic processes called conceptualization and operationalization, then an advanced process called determining the levels of measurement, and then even more advanced methods of measuring reliability and validity. This lecture will take up each of these processes in turn.

LEVELS OF MEASUREMENT

A level of measurement is the precision by which a variable is measured. For 50 years, with few detractors, science has used the Stevens (1951) typology of measurement levels. There are three things to remember about this typology: (1) anything that can be measured falls into one of the four types; (2) the higher the type, the more precision in measurement; and (3) every level up contains all the properties of the previous level. The four levels of measurement, from lowest to highest, are:

1. **Nominal** (e.g. demographic characteristics like sex, race, and religion. For instance 0 for female and 1 for male if sex is a variable). The nominal level of measurement describes variables that are categorical in nature. The
characteristics of the data you're collecting fall into distinct categories. If there are a limited number of distinct categories (usually only two), then you're dealing with a discrete variable. If there are an unlimited or infinite number of distinct categories, then you're dealing with a continuous variable.

2. **Ordinal** (e.g. rank in class, finish in marathon, or English Premier League). The ordinal level of measurement describes variables that can be ordered or ranked in some order of importance. It describes most judgments about things, such as big or little, strong or weak. Most opinion and attitude scales or indexes in the social sciences are ordinal in nature. Likert and Guttman's scales of measuring attitude and attitude change fall under ordinal level of measurement.

3. **Interval** (e.g. if income is a variable you can measure it as 300-600, 600-900, etc). The interval level of measurement describes variables that have more or less equal intervals, or meaningful distances between their ranks. For example, if you were to ask somebody if they were first, second, or third generation immigrant, the assumption is that the distance or number of years, between each generation is the same. All crime rates in criminal justice are interval level measures, as is any kind of rate.

4. **Ratio** (e.g. body weight, height, distance in KMs, number of assault culprits, rape victims). The ratio level of measurement describes variables that have equal intervals and a fixed zero (or reference) point. It is possible to have zero income, zero education, and no involvement in crime, but rarely do we see ratio level variables in social science since it's almost impossible to have zero attitudes on things, although "not at all", "often", and "twice as often" might qualify as ratio level measurement.

Advanced statistics require at least interval level measurement, so the researcher always strives for this level, accepting ordinal level (which is the most common) only when they have to. Variables should be conceptually and operationally defined with levels of measurement in mind since it's going to affect how well you can analyze your data later on.

The major data collection techniques used in quantitative method include:
a. Interview survey/survey research:- a procedure of interviewing people/asking questions and recording answers from sample population(representatives). It could be face to face, telephone, internet, postal, etc.

b. Use of Questionnaires:- a procedure for collecting information by administering questionnaires(distribution of documents with structured/semi structured questionnaires and space for recording answers) to people who fill them.

c. Experimental study

d. Using available data (desk top research) and published information

WHAT IS SURVEY RESEARCH?
The basic idea behind survey methodology is to measure variables by asking people questions and then to examine relationships among the variables. In most instances, surveys attempt to capture attitude or patterns of past behavior. About the only options are whether to ask people questions once or over time. The most commonly seen survey uses the cross-sectional design, which asks questions of people at one point in time. These kinds of surveys are highly fallible because the researcher may or may not be able to analyze the direction of causal relationships. Adding retrospective (past behavior) and prospective (future propensities) items to a cross-sectional survey may help, but generally it's more useful to have a longitudinal design, which asks the same questions at two or more points in time. The three subtypes of longitudinal design are: the trend study, which is basically a repeated cross-sectional design, asking the same questions to different samples of the target population at different points in time; the cohort study, which is a trend study that tracks changes in cohorts (people belonging to an organization or location who experience the same life events) over time; and the panel study, which asks the same questions to the same people time after time. Trend studies essentially look at how concepts change over time; cohort studies at how historical periods change over time; and panel studies at how people change over time.

Surveys vary widely in sample size and sampling design. A distinction can be made between large-scale, small-scale, and cross-cultural studies. Large-scale probability surveys are the ideal, and the target population is a whole country, like the United
States. Typical large-scale surveys of a national population use a sample size of 1500-3000 respondents, but can run much larger. Small-scale surveys sometimes involve nonprobability sampling, and a typical sample size of 200-300 respondents, although students on tight budgets often use smaller samples. Comparative or cross-cultural surveys usually involve 3-6 nations, and sample sizes that typically involve 1000 people per nation.

The term "survey" actually refers to one, or some combination of two, procedure(s): questionnaires; and interviews. A questionnaire almost always is self-administered, allowing respondents to fill them out themselves. All the researcher has to do is arrange delivery and collection. An interview typically occurs whenever a researcher and respondent are face-to-face or communicating via some technology like telephone or computer. There are three subtypes of interviews: unstructured, which allows spontaneous communication in the course of the interview or questionnaire administration; structured, where the researcher is highly restricted on what can be said; and semistructured, which restricts certain kinds of communication but allows freedom on discussion of certain topics.

**QUESTIONNAIRES**

Researchers who plan to use questionnaires usually start by writing the questions themselves. After a rough draft is created, the researcher then analyzes their questions to see which ones are related to their variables list. The variables list contains the key concepts or theoretical constructs that are contained in the research question and/or hypotheses. Care is taken to ensure that questions cover every concept, and there is no duplication or excessive coverage of any one concept. Terminology is important at this point, and some researchers try to mix jargon with the operational definitions of their concepts. Generally, the less intelligent or more highly specialized your respondents, the more the researcher uses jargon, or plain, everyday language. A questionnaire, of course, can contain scales and indexes from the extant literature.
## Strengths and Weaknesses of Questionnaires

<table>
<thead>
<tr>
<th>Strengths</th>
<th>Weaknesses</th>
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<tbody>
<tr>
<td>• Good for measuring attitudes and eliciting other content from research participants.</td>
<td>• Usually must be kept short.</td>
</tr>
<tr>
<td>• Inexpensive (especially mail questionnaires and group administered questionnaires).</td>
<td>• Reactive effects may occur (e.g., interviewees may try to show only what is socially desirable).</td>
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<tr>
<td>• Can provide information about participants’ internal meanings and ways of thinking.</td>
<td>• Nonresponse to selective items.</td>
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<tr>
<td>• Can administer to probability samples.</td>
<td>• People filling out questionnaires may not recall important information and may lack self-awareness.</td>
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<tr>
<td>• Quick turnaround.</td>
<td>• Response rate may be low for mail and email questionnaires.</td>
</tr>
<tr>
<td>• Can be administered to groups.</td>
<td>• Open-ended items may reflect differences in verbal ability, obscuring the issues of interest.</td>
</tr>
<tr>
<td>• Perceived anonymity by respondent may be high.</td>
<td>• Data analysis can be time consuming for open-ended items.</td>
</tr>
<tr>
<td>• Moderately high measurement validity (i.e., high reliability and validity) for well constructed and validated questionnaires.</td>
<td>• Measures need validation.</td>
</tr>
<tr>
<td>• Closed-ended items can provide exact information needed by researcher.</td>
<td></td>
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<tr>
<td>• Open-ended items can provide detailed information in respondents’ own words.</td>
<td></td>
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<tr>
<td>• Ease of data analysis for closed-ended items.</td>
<td></td>
</tr>
<tr>
<td>• Useful for exploration as well as confirmation.</td>
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### INTERVIEWS

The general rule for interviewing is to record responses verbatim. This usually means you should use some type of recording device, or write down word-for-word what the respondent says. Either structured or Unstructured or semi-structured interviews allow you to explore various issues in depth with respondents. If you start getting into life
history, you're probably doing depth interviewing, which is something completely
different. It is all right, however, for you, the interviewer to talk about how you would
answer a question, as long as this is to clarify the purpose of the question or set up an
instructional pattern. Self-disclosure should be avoided if it seems like it's leading to
interviewer bias. Interviews are wonderful opportunities to impress the importance of
confidentiality on respondents.

A somewhat important issue with interviewing is time of day. Some people are diurnal
and others are nocturnal, which means they talk more during the day or at night. Many
criminal justice populations are nocturnal, so you get the best information at night.
However, safety issues must be kept in mind. Interviewers should not be overdressed
nor underdressed. Some time should be spent at the beginning to build up a rapport
with the respondent.

Be prepared to use probes: Probes, or probing questions are whatever's necessary
when you get responses like "Hmmm" or "I guess so", and your probe should be "What
did you mean by that?" Don't be satisfied with monosyllabic answers. Simple yes or
no answers usually call for probing, unless the protocol suggests otherwise. Always
exit the interview diplomatically. That way, you haven't ruined it for others who might
follow you.

Telephone interviews usually are better than computer interviews (use of internet),
although neither substitutes for the good observational skills of face-to-face
interviewing. The most common sampling procedure with telephones is random digit
dialing. The most common computer method is a web-based series of questions
allowing for chat or bulletin board posting. Various software programs exist that can
be loaded onto laptops and used to guide face-to-face interviews.

Strengths and Weaknesses of Interviews.

Strengths of interviews
- Good for measuring attitudes and most other content of interest.
- Allows probing and posing of follow-up questions by the interviewer.
• Can provide in-depth information.
• Can provide information about participants’ internal meanings and ways of thinking.
• Closed-ended interviews provide exact information needed by researcher.
• Telephone and e-mail interviews provide very quick turnaround.
• Moderately high measurement validity (i.e., high reliability and validity) for well constructed and tested interview protocols.
• Can use with probability samples.
• Relatively high response rates are often attainable.
• Useful for exploration as well as confirmation.

Weaknesses of interviews

• In-person interviews usually are expensive and time consuming.
• Reactive effects (e.g., interviewees may try to show only what is socially desirable).
• Investigator effects may occur (e.g., untrained interviewers may distort data because of personal biases and poor interviewing skills).
• Interviewees may not recall important information and may lack self-awareness.
• Perceived anonymity by respondents may be low.
• Data analysis can be time consuming for open-ended items.
• Measures need validation.

E.g 1. Structured interviews
Key features:

► Quantitative data.
► It is a primary source of data.
► Carried out face to face by a researcher.
► Researcher asks a set of pre-set questions.
► Questions will tend to be ‘closed’ so as to demand a limited response.
Advantages:
► Ensures a good response rate as questions have to be answered there and then.
► It questions are pre-set then the results are easy to quantify.
► Good for gaining factual information.
► Respondents would not have to be able to read or write to take part in any study.
► Respondent can ask for clarification if they have not understood something.

Disadvantages:
► Can be costly as it involves face to face contact.
► Need the researcher to be there to carry out the interview.
► Can be time-consuming for researcher and respondent.
► If pre-set questions are used these cannot be explored (only clarified if something is not understood).
► People may not answer honestly. This may be because they are too embarrassed, or they give an answer which they think the researcher wants to hear.

Examples:
► Socio-economic status and political views.
► People’s attitudes towards justice system and policing.
► Knowledge and Behavior towards HIV/AIDS in the Civil Service Sector

EXPERIMENT
Experiment is a procedure for collecting information through (1) actively changing a situation, such as altering the independent variable, (2) systematically recording results obtained under two or more conditions, such as assessing changes in the dependent variables (e.g. before changing the situation and after changing it). Experiment doesn’t mean putting people in the laboratory and do research rather developing an assumption (hypothesis) and assess the association and relationship between different variables.
2. QUALITATIVE METHOD

There are five major types of qualitative research: phenomenology, ethnography, case study research, grounded theory, and historical research. All of the approaches are similar in that they are qualitative approaches. Each approach, however, has some distinct characteristics and tends to have its own roots and following.

Here are the definitions and an example of the different types of qualitative research:

6. Phenomenology – a form of qualitative research in which the researcher attempts to understand how one or more individuals experience a phenomenon. For example, you might interview 20 widows and ask them to describe their experiences of the deaths of their husbands.

7. Ethnography – is the form of qualitative research that focuses on describing the culture of a group of people. Note that a culture is the shared attitudes, values, norms, practices, language, and material things of a group of people. For an example of an ethnography, you might decide to go and live in a Mohawk communities and study the culture and their educational practices.

8. Case study research – is a form of qualitative research that is focused on providing a detailed account of one or more cases. For an example, you might study a classroom that was given a new curriculum for technology use.

9. Grounded theory – is a qualitative approach to generating and developing a theory form data that the researcher collects. For an example, you might collect data from parents who have pulled their children out of public schools and develop a theory to explain how and why this phenomenon occurs, ultimately developing a theory of school pull-out.

10. Historical research – research about events that occurred in the past. An example, you might study the use of corporeal punishment in schools in the 19th century.

Features:

• Commonly used in the social/behavioral sciences, particularly on sensitive topics/issues
Mainly concerned with the meanings people make sense of that world (reflections),

Follows non-probability sampling techniques might also be used (judgmental and purposive sampling techniques),

Relies on the quality of information, requires probing and triangulation of methods, data and people,

Measurement in qualitative research is usually concerned with thematic presentation of data or taxonomical classification,

Answers questions like “what is X, and how does X vary in different circumstances, and why?” rather than “how big is X or how many Xs are there?”,

Tries to interpret social phenomena (interactions, behaviors, attitudes, relationships,…) in terms of the meanings people bring to them;

Often referred to as interpretative research, and

It relies on textual or content analysis.

Strengths:
- asks fundamental and searching questions about society, social phenomena, social problems,
- studies people in their natural settings rather than in artificial/experimental ones—thus often referred to as naturalistic method
- often adopts a “multi-method” approach, such as watching people in their own territory thus entails observing, joining in (participant observation), talking with people (interviews, focus groups and informal chatting) and reading what they have written.

Weaknesses:
- sometimes prone to subjectivity
- difficult to interpret
- costly
QUALITATIVE DATA COLLECTION TECHNIQUES

1. In-depth interviews
   - Individual-interviews (IIIs)
   - Group interviews (GIs)
   - Key informant interviews (KIIIs)
   - Focus group discussions (FGDs)

2. Observations (different types of observation)

3. Personal documents (diaries)-secondary source

4. Case history (Anecdotal account)

IN-DEPTH INTERVIEW

In-depth interview includes interviews conducted with individual, group, & key informants. It is defined as “a conversion with purpose”, it takes the form of discussion on the areas of the interest of the interviewer. During the in-depth interview, the researcher plays key role of directing and probing the discussion. It gives more freedom to the subjects and informants for personal explanations and detailed understanding of the information. It is the most appropriate data collection technique of qualitative methodology for sensitive issues and topics. It relies on semi- or un-structured interview guides/questions can be used as instrument of in-depth interviews. During the in-depth interview, the researcher plays key role of directing and probing the discussion. It gives more freedom to the subjects and informants for personal explanations and detailed understanding of the information. It is the most appropriate data collection technique of qualitative methodology for sensitive issues and topics. It relies on semi- or un-structured interview guides/questions can be used as instrument of in-depth interviews.

FOCUS GROUP DISCUSSION (FGD)

FGD is the most common method utilized by sociologists and anthropologists. A focus group is a situation where a focus group moderator keeps a small and homogeneous group (min 6 maximum 12 people) focused on the discussion of a research topic or issue. Focus group sessions generally last between one and three
hours and they are recorded using audio and/or videotapes. Focus groups are useful for exploring ideas and obtaining in-depth information about how people think about an issue.

The size of members of the participants in one FGD should be between 6-12 persons from different age, sex, religious, socioeconomic, residence, and other statuses. The seat should also be arranged in semi circular or circular patterns. There is a need for a moderator and note taker/recorder (with informed consent, all discussions should be recorded including pictures/photographs then transcribed). On average the discussion time should be between 50- 90 minutes. FGDs utilize FG discussion guides that should be general issues while each member of the FGD must participate in sharing experiences about the issues (control laud mouths).

Strengths and Weaknesses of Focus Groups
Strengths of focus groups

- Useful for exploring ideas and concepts.
- Provides window into participants’ internal thinking.
- Can obtain in-depth information.
- Can examine how participants react to each other.
- Allows probing.
- Most content can be tapped.
- Allows quick turnaround.

Weaknesses of focus groups

- Sometimes expensive.
- May be difficult to find a focus group moderator with good facilitative and rapport building skills.
- Reactive and investigator effects may occur if participants feel they are being watched or studied.
- May be dominated by one or two participants.
- Difficult to generalize results if small, unrepresentative samples of participants are used.
- May include large amount of extra or unnecessary information.
• Measurement validity may be low.
• Usually should not be the only data collection methods used in a study.
• Data analysis can be time consuming because of the open-ended nature of the data.

OBSERVATION

Observation is a procedure for collecting information by informally recording descriptions of behavior seen or observed (often in conjunction with taking down what is said) or by systematically recording descriptions designed to test particular hypothesis. There are different types of observation but participant observation is the most common type of observation.

Key features:
► Qualitative method.
► Primary source.
► The researcher observes the social behavior of others.
► Records what he/she observes either at the time or as soon as possible after the event.
► The researcher has to take what she/he sees at face value and interpret what is observed.

Advantages:
► Food for describing ‘natural’ behavior - if the individual/group being observed is unaware of the researcher’s presence.
► Good for gaining an in-depth picture of social behavior.

Disadvantages:
► Needs a high input from the observer in terms of time.
► Costs are high as researcher needs to be there all the time.
► Difficult to quantify behavior.
► No way of checking details or exploring issues further.
► There may be bias on the part of the researcher in what he/she sees.

► Ethical considerations related to individuals/groups being observed without their knowledge.
Examples:

► Social behavior in public places eg racial prejudice on public transport in Europe
► Stigma and discrimination against AIDS Orphans or people living with HIV or disability
► Sharing behavior of children in playground at school.

Participant observation

Key features:

► Qualitative data.
► Primary source.
► Researcher becomes a participant in the group/situation he/she wishes to observe.
► Researcher’s presence will probably be unknown to those being observed or may only be known to one or two key individuals.
► There are 3 stages to participant observation - ‘getting in’, ‘staying in’, and ‘getting out’.

Advantages:

► Gives an in-depth picture of social behavior.
► Can give a realistic picture of social behavior.
► Is good for exploring issues of feelings, meanings, interactions and processes.

Disadvantages:

► High involvement of researcher in terms of time. Researcher has to be in the situation.
► Costs are high because of high involvement of the researcher.
► Can be biased.
► ‘Hawthorne effect’. The presence of the researcher may change the situation or the behavior of those he/she is studying.
► Can be dangerous. For example, participant observation into gang behavior.
► Can be biased because researcher becomes part of what he/she is studying.
► Difficult to quantify results. Data tends to be descriptive.
Difficult to record. If researcher is part of a group, writing down details may be impossible.

May be difficult to generalize findings. Findings may apply to a particular situation or group.

**Examples:**

- Behavior of drug users.
- Classroom behavior of students.

**Personal documents**

**Key features:**

- Qualitative data.
- Secondary source.
- Uses existing data such as diaries, letters, personal accounts.
- May be found in personal collections, published form, government archives, libraries or museums.
- Provide evidence for in-depth accounts, case studies, or to give a historical perspective to a particular study.

**Advantages:**

- Can give insight to a particular situation or period in time.
- Good for looking at society from a particular individual’s point of view.
- May be the only source of information about a particular society, event, etc.
- May support other evidence. For example, statistics on disease in the early part of the century may be supported by personal documents from physicians of the time.

**Disadvantages:**

- May be biased. For example, the author may be aware that someone would read his/her account.
- If person is no longer alive, then there is no way of checking his/her account.
► Personal accounts only way what the person wanted others to know - they do not tell you what is missed out.

► If some documents are in private collections it may be difficult to get permission to use in research. This may also be the case with government documents which may be subject laws regarding confidentiality and time lapses before disclosure.

► The authenticity of some documents may be questioned if authenticity cannot be proved. For example, the case of the ‘Hitler diaries’ which proved to be a hoax.

ANECDOTAL ACCOUNT

Case history case study and anecdotal accounts require recording the information, transcribing it and then thematically organizing the textual data in a manageable way. No single method of design and analysis is without potential biases/ flaws. Thus, the ideal in multi-method design and analysis procedures is to "counterbalance" those biases, by using combinations of two or more methods, to see if the results "converge" or point in the same direction regarding the findings. This gives us a greater degree of confidence that those findings are "valid," i.e., "we're picking up something real," as opposed to a bias such as a please-the-researcher halo effect!

WHAT IS RESEARCH TRIANGULATION?

Sociological research also involves “Research Triangulation”: the use of multiple theories or methods of investigation or data sources/people so as to ensure validity and reliability of the information. Therefore, sociological research is concerned with the issue of validity and reliability measurements. Validity measurement means correspondence between the measurement and the variable it is designed to measure. While reliability measurement is the measurement’s lack of variation over time and consistency when used at the same time.
QUANTITATIVE, QUALITATIVE AND MIXED RESEARCH METHODS

Characteristics of the Three Research Paradigms

There are currently three major research paradigms in education (and in the social and behavioral sciences). They are quantitative research, qualitative research, and mixed research. Here are the definitions of each:

- Quantitative research – research that relies primarily on the collection of quantitative data. (Note that pure quantitative research will follow all of the paradigm characteristics of quantitative research)

- Qualitative research – research that relies on the collection of qualitative data. (Note that pure qualitative research will follow all of the paradigm characteristics of qualitative research).

For the features of quantitative and qualitative research methods, please read the tables on the photocopied material)

- Mixed research – research that involves the mixing of quantitative and qualitative methods or paradigm characteristics. Later in the lecture you will learn about the two major types of mixed research, mixed method and mixed model research. For now, keep in mind that the mixing of quantitative and qualitative research can take many forms. In fact, the possibilities for mixing are almost infinite.
RESEARCH ETHICS IN SOCIOLOGY

Because sociological knowledge can have positive and negative consequences for individuals and institutions, ethical considerations must govern sociological research. Yet in conducting research, sociologists and other researchers like lawyers, economists, development managers, health science professionals, public service administrators, psychologists, and urban planners confront a dilemma. On the one hand, they must not distort or manipulate their findings to serve untruthful, personal, or institutional ends. On the other hand, they are obliged to consider people as ends and not means.

Because of the possible conflicts between these various responsibilities, the association of sociologists in America and elsewhere in Europe provided a code of ethics to govern the behavior of the researchers. Any investigator, whose research work is related to human subjects, must consider the following ethical issues-
➢ Promote debriefing (introduce self, the purpose & procedures of research,…),

➢ Get prior consent from the study subjects/ensure the subjects’ willingness/refusal to participate in the study/: The process of conducting sociological research must not expose respondents to substantial risk of personal harm. Informed consent must be obtained when the risks of research are greater than the risks of everyday life. Where modest risk or harm is anticipated, informed consent must be obtained.

➢ Avoid biases & subjectivity, deception & dilemmas,

➢ Maintain confidentiality,

➢ Avoid plagiarism because it is a serious crime in research and various writings (do not copy ideas/ statements from others’ work without acknowledgements/ proper citation/,

➢ Sociologists should not use their positions as professional social scientists for fraudulent purposes or as a pretext for gathering intelligence for any organization or government. They should not mislead respondents involved in a research project as to the purpose for which that research is being conducted

➢ Sociologists/other researchers/ must not coerce or deceive students/data collectors into serving as research subjects.

➢ No sociologists should discriminate in hiring, firing, promotions, salary, treatment, or any other conditions of employment or career development on the basis of sex, sexual preference, age, race, religion, ethnicity/national origin, handicap, or political orientation.

In sum, because of sociological knowledge can be a form of economic and political power, sociologists must exercise care to protect their discipline, the people they study and teach, and society from abuses that may stem from their professional work[ This might hold true for the other fields of study as well].
I CONTENT OF OPERATIONAL RESEARCH PROPOSAL (SAMPLE TEMPLATE)

E.g Program Impact Assessment

PART ONE: TECHNICAL PROPOSAL

I. Introduction

1.1 Background of the study
1.2 Statement of the problem
1.3 Objectives of the Study
1.4 Scope/Delimitation of the study
1.5 Significance and/or policy implication of the study
1.6 Operational Definitions

II. Research Methodology and Design

   Conceptual & Analytical Model
   Methodological Framework
   Study Setting & Design
   Research methods
   Data Source

2.6. Sampling Techniques & Procedures
2.7. Data gathering tools
2.8. Data analysis techniques
2.9. Literature Review(Optional)
2.9. Descriptions of field findings and Discussion
2.10. Conclusion and recommendation

PART TWO: FINANCIAL PROPOSAL

Consider the objectives, settings, methods, study subjects, researchers, others involved in the study

PART THREE: SCHEDULE OF THE RESEARCH & WORKPLAN

Annexes: TOR; Research tools, Profile or Resume or CV of Researcher(s), Official documents, Minutes, Training content(for data collectors & research assistants)…
FIGURE 9.1
Flowchart of the development of a research idea

Research topic—the broad subject matter area to be investigated

Research problem—the educational issue or problem within a broad topic area

Research purpose—a statement of the intent or objective of the study

Research question—
In quantitative research it is an interrogative sentence that asks a question about the relation between two or more variables.
In qualitative research, it is an interrogative sentence that asks a question about some process, issue, or phenomenon to be explored.

Hypothesis—a prediction or best guess of the relation that exists among the variables being investigated
Design Strategies

1. **Naturalistic inquiry**—Studying real-world situations as they unfold naturally; nonmanipulative and noncontrolling; openness to whatever emerges (lack of predetermined constraints on findings).

2. **Emergent design flexibility**—Openness to adapting inquiry as understanding deepens and/or situations to change; the researcher avoids getting locked into rigid designs that eliminate responsiveness and pursues new paths of discovery as they emerge.

3. **Purposeful sampling**—Cases for study (e.g., people, organizations, communities, cultures, events, critical incidences) are selected because they are “information rich” and illuminative, that is, they offer useful manifestations of the phenomenon of interest; sampling, then, is aimed at insight about the phenomenon, not empirical generalization from a sample to a population.

Data-Collection and Fieldwork Strategies

4. **Qualitative data**—Observations that yield detailed, thick description; inquiry in depth; interviews that capture direct quotations about people’s personal perspectives and experiences; case studies; careful document review.

5. **Personal experience and engagement**—The researcher has direct contact with and gets close to the people, situation, and phenomenon under study; the researcher’s personal experiences and insights are an important part of the inquiry and critical to understanding the phenomenon.

6. **Empathic neutrality and mindfulness**—An empathic stance in interviewing seeks vicarious understanding without judgment (neutrality) by showing openness, sensitivity, respect, awareness, and responsiveness; in observation it means being fully present (mindfulness).

7. **Dynamic systems**—Attention to process: assumes change as ongoing whether focus is on an individual, an organization, a community, or an entire culture; therefore, mindful of and attentive to system and situation dynamics.

Analysis Strategies

8. **Unique case orientation**—Assumes that each case is special and unique; the first level of analysis is being true to, respecting, and capturing the details of the individual cases being studied; cross-case analysis follows from and depends on the quality of individual case studies.

9. **Inductive analysis and creative synthesis**—Immersion in the details and specifics of the data to discover important patterns, themes, and interrelationships; begins by exploring, then confirming, guided by analytical principles rather than rules, ends with a creative synthesis.

10. **Holistic perspective**—The whole phenomenon under study is understood as a complex system that is more than the sum of its parts; focus on complex interdependencies and system dynamics that cannot meaningfully be reduced to a few discrete variables and linear, cause-effect relationships.

11. **Context sensitivity**—Places findings in a social, historical, and temporal context; careful about, even dubious of, the possibility or meaningfulness of generalizations across time and space; emphasizes instead careful comparative case analyses and extrapolating patterns for possible transferability and adaptation in new settings.

12. **Voice, perspective, and reflexivity**—The qualitative analyst owns and is reflective about her or his own voice and perspective; a credible voice conveys authenticity and trustworthiness; complete objectivity being impossible and pure subjectivity undermining credibility, the researcher’s focus becomes balance—understanding and depicting the world authentically in all its complexity while being self-analytical, politically aware, and reflexive in consciousness.

### Characteristics of Four Qualitative Research Approaches

<table>
<thead>
<tr>
<th>Dimension</th>
<th>Phenomenology</th>
<th>Ethnography</th>
<th>Case Study</th>
<th>Group</th>
</tr>
</thead>
<tbody>
<tr>
<td>Research purpose</td>
<td>To describe one or more individuals' experiences of a phenomenon (e.g., the experience of the death of a loved one).</td>
<td>To describe the cultural characteristics of a group of people and to describe cultural scenes.</td>
<td>To describe one or more cases in-depth and address the research questions and issues.</td>
<td>To address the research questions and issues.</td>
</tr>
<tr>
<td>Primary data-collection method</td>
<td>In-depth interviews with up to 10–15 people.</td>
<td>Participant observation over an extended period of time (e.g., one month to a year). Interviews with informants.</td>
<td>Multiple methods are used (e.g., interviews, observations, documents).</td>
<td>Interview methods are used (e.g., interviews, observations, documents).</td>
</tr>
<tr>
<td>Data analysis approach</td>
<td>List significant statements, determine meaning of statements, and identify the essence of the phenomenon.</td>
<td>Holistic description and search for cultural themes in data.</td>
<td>Holistic description and search for themes shedding light on the case. May also include cross-case analysis.</td>
<td>Holistic description and search for themes shedding light on the case. May also include cross-case analysis.</td>
</tr>
<tr>
<td>Narrative report focus</td>
<td>Rich description of the essential or invariant structures (i.e., the common characteristics, or essences) of the experience.</td>
<td>Rich description of context and cultural themes.</td>
<td>Rich description of the context and operation of the case or cases. Discussion of themes, issues, and implications.</td>
<td>Rich description of the context and operation of the case or cases. Discussion of themes, issues, and implications.</td>
</tr>
</tbody>
</table>
Strengths

- Data based on the participants’ own categories of meaning
- Useful for studying a limited number of cases in depth
- Useful for describing complex phenomena
- Provides individual case information
- Can conduct cross-case comparisons and analysis
- Provides understanding and description of people’s personal experiences of phenomena (i.e., the emic or insider’s viewpoint)
- Can describe in rich detail phenomena as they are situated and embedded in local contexts
- The researcher almost always identifies contextual and setting factors as they relate to the phenomenon of interest
- The researcher can study dynamic processes (i.e., documenting sequential patterns and change)
- The researcher can use the primarily qualitative method of grounded theory to inductively generate a tentative but explanatory theory about a phenomenon
- Can determine how participants interpret constructs (e.g., self-esteem, IQ)
- Data are usually collected in naturalistic settings in qualitative research
- Qualitative approaches are especially responsive to local situations, conditions, and stakeholders’ needs
- Qualitative researchers are especially responsive to changes that occur during the conduct of a study (especially during extended fieldwork) and may shift the focus of their studies as a result
- Qualitative data in the words and categories of participants lend themselves to exploring how and why phenomena occur
- You can use an important case to vividly demonstrate a phenomenon to the readers of a report
- Determine idiographic causation (i.e., determination of causes of a particular event)

Weaknesses

- Knowledge produced might not generalize to other people or other settings (i.e., findings might be unique to the relatively few people included in the research study).
- It is difficult to make quantitative predictions.
- It is more difficult to test hypotheses and theories with large participant pools.
- It might have lower credibility with some administrators and commissioners of programs.
- It generally takes more time to collect the data when compared to quantitative research.
- Data analysis is often time consuming.
- The results are more easily influenced by the researcher’s personal biases and idiosyncrasies
## Characteristics of Four Qualitative Research Approaches

<table>
<thead>
<tr>
<th>Dimension</th>
<th>Phenomenology</th>
<th>Ethnography</th>
<th>Case Study</th>
<th>Grounded Theory</th>
</tr>
</thead>
<tbody>
<tr>
<td>Research purpose</td>
<td>To describe one or more individuals’ experiences of a phenomenon (e.g., the experience of the death of a loved one).</td>
<td>To describe the cultural characteristics of a group of people and to describe cultural scenes.</td>
<td>To describe one or more cases in-depth and address the research questions and issues.</td>
<td>To inductively generate a grounded theory describing and explaining a phenomenon.</td>
</tr>
<tr>
<td>Primary data-collection method</td>
<td>In-depth interviews with up to 10–15 people.</td>
<td>Participant observation over an extended period of time (e.g., one month to a year). Interviews with informants.</td>
<td>Multiple methods are used (e.g., interviews, observations, documents).</td>
<td>Interviews with 20–30 people. Observations are also frequently used.</td>
</tr>
<tr>
<td>Data analysis approach</td>
<td>List significant statements, determine meaning of statements, and identify the essence of the phenomenon.</td>
<td>Holistic description and search for cultural themes in data.</td>
<td>Holistic description and search for themes shedding light on the case. May also include cross-case analysis.</td>
<td>Begin with open coding, then axial coding, and end with selective coding.</td>
</tr>
<tr>
<td>Narrative report focus</td>
<td>Rich description of the essential or invariant structures (i.e., the common characteristics, or essences) of the experience.</td>
<td>Rich description of context and cultural themes.</td>
<td>Rich description of the context and operation of the case or cases. Discussion of themes, issues, and implications.</td>
<td>Description of topic and people being studied. End with a presentation of the grounded theory. May also list propositions.</td>
</tr>
</tbody>
</table>
### Emphases of Quantitative, Mixed, and Qualitative Research

<table>
<thead>
<tr>
<th></th>
<th>Quantitative Research</th>
<th>Mixed Research</th>
<th>Qualitative Research</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Scientific method</strong></td>
<td>Deductive or “top-down”</td>
<td>Deductive and inductive</td>
<td>Inductive or “bottom-up”</td>
</tr>
<tr>
<td></td>
<td>The researcher tests hypotheses and theory with data</td>
<td></td>
<td>The researcher generates new hypotheses and grounded theory from data collected during fieldwork</td>
</tr>
<tr>
<td><strong>View of human behavior</strong></td>
<td>Behavior is regular and predictable</td>
<td>Behavior is somewhat predictable</td>
<td>Behavior is fluid, dynamic, situational, social, contextual, and personal</td>
</tr>
<tr>
<td><strong>Most common research objectives</strong></td>
<td>Description, explanation, and prediction</td>
<td>Multiple objectives</td>
<td>Description, exploration, and discovery</td>
</tr>
<tr>
<td><strong>Focus</strong></td>
<td>Narrow-angle lens, testing specific hypotheses</td>
<td>Multilens focus</td>
<td>Wide-angle and “deep-angle” lens, examining the breadth and depth of phenomena to learn more about them</td>
</tr>
<tr>
<td><strong>Nature of observation</strong></td>
<td>Attempt to study behavior under controlled conditions</td>
<td>Study behavior in more than one context or condition</td>
<td>Study behavior in natural environments</td>
</tr>
<tr>
<td></td>
<td>Objective (different observers agree on what is observed)</td>
<td>Commonsense realism and pragmatic view of world (i.e., what works is what is “real” or true)</td>
<td>Study the context in which behavior occurs</td>
</tr>
<tr>
<td><strong>Form of data collected</strong></td>
<td>Collect quantitative data based on precise measurement using structured and validated data collection instruments (e.g., closed-ended items, rating scales, behavioral responses)</td>
<td>Multiple forms</td>
<td>Collect qualitative data (e.g., in-depth interviews, participant observation, field notes, and open-ended questions)</td>
</tr>
<tr>
<td></td>
<td>Variables</td>
<td>Mixture of variables, words, and images</td>
<td>The researcher is the primary data collection instrument</td>
</tr>
<tr>
<td><strong>Data analysis</strong></td>
<td>Identify statistical relationships</td>
<td>Quantitative and qualitative</td>
<td>Search for patterns, themes, and holistic features</td>
</tr>
<tr>
<td><strong>Results</strong></td>
<td>Generalizable findings</td>
<td>Corroborated findings may generalize</td>
<td>Particularistic findings</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Representation of insider (i.e., “emic”) viewpoint</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Present multiple perspectives</td>
</tr>
<tr>
<td><strong>Form of final report</strong></td>
<td>Statistical report (e.g., with correlations, comparisons of means, and reporting of statistical significance of findings)</td>
<td>Eclectic and pragmatic</td>
<td>Narrative report with contextual description and direct quotations from research participants</td>
</tr>
</tbody>
</table>
Unit Seven: ACCOUNTING

7.1 Definition of Accounting

You may sense that Accounting is essential for the best administration of any organization, whether governmental or profit making business organization. Because it is a means through which the activities of the business are communicated to users of accounting information. Accounting has, therefore, been called the language of business. Everyone engaged in a business activity uses this language directly or indirectly. It can, consequently, be viewed as an information system that provides essential information about the financial activities of an entity to various individuals or groups for their use in making informed judgments and decisions. Therefore, one can define accounting in the following ways:

- Accounting is the process of analyzing, identifying, measuring, recording, summarizing, interpreting and communicating financial data about business operations to users of financial information. Communicating, here, means producing reports of significant financial nature.

- Accounting can also be defined as: planning how to keep financial records, summarizing them for convenient interpretation, and analyzing them to advise what should be done.

A business must keep good records in order to operate successfully. This is true for smallest as well as the largest businesses. Much of the information a business collects about itself is written in monetary terms. Activities involving money are called Financial Activities. Orderly records of the financial activities of an individual or a business are called accounting records. Under this section, you are going to see Why Study Accounting, the Relationships between Bookkeeping and Accounting, and Who are Users of Accounting Information, Broad Areas of Accounting, Accounting Principles and Practices, Financial Reporting and Ethics.
Why Study Accounting?

There are, in fact, many reasons for studying accounting amongst which the following are the main ones:

- Accounting as a profession. Accounting is studied to be used as a career; that is, for making it one’s life work.
- Accounting as a basis for decision-making. Accounting is used in good management of a business, particularly by management and other external users.
- It helps them to decide on the resources owned, the debts owed, the amount of profit or losses, whether or not to increase selling price, whether additional workers should be employed or some of the existing ones should be fired.
- Accounting used by all workers. Directly or indirectly all individuals engaged in the business environment make use of accounting vocabulary, terminologies, or concepts. Consequently, accounting is sometimes called the language of business.
- Accounting used in every day life. Everyone is engaged in financial activities that require some accounting knowledge; like dealing with banks, insurance companies, and other financial institutions.

Accordingly, a person who knows the basic or ground rules of accounting can better handle his/her daily individual and business affairs.

The Relationship between Bookkeeping and Accounting

Accounting is carried out at a higher level than bookkeeping? If so, you are definitely correct. An accountant sets up the system that a bookkeeper will use to record business transactions. In addition, s/he analyzes and interprets what the bookkeeper has recorded and reported. An accountant may supervise and/or verify the work of a bookkeeper. Therefore, the work, training, skill, and experience of an accountant are expected to be above and beyond that of a bookkeeper.
In a small firm, a bookkeeper may be responsible for keeping all of the records of a business. But in a large business enterprise, a bookkeeper is usually responsible for keeping the records of a segment or a portion of business transactions. In any case the work of the bookkeeper is more of clerical and is being substituted by computers. Many business organizations employ one or more persons to manage the business activities, namely accountants, bookkeepers, or accounting clerks. Notice the following points: The person who plans, summarizes, analyzes, and interprets accounting information is called an Accountant. The Person who records the activities of a business in a prescribed manner is called a Bookkeeper. The person who records, sorts, and files accounting information is known as an Accounting Clerk.

7.2 Who are Users of Accounting Information?

By studying accounting you will be equipped with the techniques for gathering economic data and the language for communicating these data to different individuals and institutions. To achieve this purpose, the accounting system should analyze the following points sequentially before providing the information to users:

a) **Identifying users.** This addresses the question ‘Who are the possible users?’ It would also make the communication smooth as the system takes into account the specific users along with their level of understanding, at least, the principal ones.

b) **Identifying users’ information needs.** This would usually address such queries as: Why are users interested in the information? What types of questions will users try to answer using this information?

c) **Analyzing the type of information** that is needed by users. The information may focus on one or more the following types:

- Financial statements
- Special reports
- Regulatory reports
- Management reports
d) **Analyzing the kinds of decisions.** Users of accounting information need the economic or business report to make decision on their day-to-day activities. Some examples of users’ decisions could be:

- Investing
- Approving loans
- Evaluating performance
- Negotiating salary and other benefits by labor unions
- Planning for future
- Establishing budgets

Based on these analyses, the accounting system needs to determine the kinds of data to be gathered and processed. The system then summarizes, analyses, and reports the relevant ones alone.

The individuals who depend upon and make the most use of accounting information are those charged with the responsibility of directing the operations of enterprises. They are often referred to collectively as “Management”. Management may need many types of data for the following purposes:

- **For controlling current operations:** managers rely upon accounting information to assist them in evaluating current operations and in planning future operations. For instance, comparisons of past performance with planned objectives may reveal the means of accelerating favorable trends and reducing those that are unfavorable.

- **For making financial decisions:** Managers may rely upon accounting information in deciding on the amount of capital needed and whether the capital is to be obtained from owners or creditors.

- **For formulating long-range plans:** Managers usually are concerned with the financial activities of the business in setting organizational long-term goals, strategies, policies, and objectives.
7.3 Broad Areas of Accounting

You have seen in the above discussion that accounting system needs to cater to the needs of differing user groups. Accordingly, accounting can be divided into two broad areas: financial accounting and managerial accounting. Financial accounting is concerned with external reporting of information to parties outside the firm. In contrast, managerial accounting is primarily concerned with providing internal information for managements' planning, controlling, and decision making. Financial and managerial accounting both depend upon a strong information system to reliably capture and summarize business transaction data. Information technology has radically reshaped this mundane part of the practice of accounting during the past 20 years. The era of the "green eye-shaded" accountant has been relegated to the annals of history; with the fortunate result that financial and managerial accounting are now dynamic, decision-making based disciplines, rather than mere bookkeeping tasks.

**Financial Accounting:** To ensure consistency and structure, financial accounting depends upon many "rules" or "standards," such as those developed by the private sector group called the Financial Accounting Standards Board (FASB). Financial reports prepared under these standards are intended to have a general purpose orientation, and are prepared for all user groups; in this regard, they are said to be free from bias or neutral. You may hear about a public announcement of an earnings report for a particular company you follow; that earnings report should be based upon the established measurement rules, known as generally accepted accounting principles.

**Managerial Accounting:** Managerial accounting serves the needs of management. Management dictates their information needs, and specifies the way that data is accumulated and presented. Hopefully, such internal reporting is being done logically and rationally, but it need not follow any particular set of guidelines.
7.4 The Accounting Cycle

The accounting cycle is a series of the following steps:

1. Analyze the transaction
2. Journalize the transaction
3. Post the transaction to accounts in ledger
4. Prepare the (unadjusted) trial balance
5. Prepare necessary adjusting journal entries
6. Prepare the adjusted trial balance
7. Prepare financial statements
8. Prepare closing journal entries for the year
9. Prepare the post-closing trial balance

Accounting Principles and Practices

Every profession develops a body of theory, consisting of principles, assumptions, concepts, and standards. Accounting principles are axioms that accountants follow in preparing financial reports. As a doctor follows certain standards in treating a patient, an accountant follows a certain set of standards in reporting financial information.

A good knowledge of accounting principles is essential for both users and preparers of financial information. A primary purpose of accounting principles is to ensure that financial reports are relevant, reliable and comparable. However, accounting principles do not have the same universal authority and application as natural (physical) laws do. Instead accounting principles are developed by general acceptance, and hence, called Generally Accepted Accounting Principles (GAAP). They are identified in response to needs of users; thus, if need changes, accounting principles change. Accounting principles have the following characters: originate from tradition, experience, etc; require authoritative support and some means of enforcement; may change overtime; and vary among countries.

In summary, Generally Accepted Accounting Principles (GAAP) need to be understood to mean guidelines/standards that indicate how to report economic events.
It is from research, accepted accounting practices and pronouncements of authoritative bodies that generally accepted principles evolve. These principles are the basis for accounting practice. The following are ten concepts and principles discussed in brief.

I. The Business Entity Concept

The business entity concept is based on the applicability of accounting to individual economic units in society. An economic entity can be any organization or unit in society. It may be a business enterprise, a governmental unit, a municipality, a school district, or a social organization such as a church, etc. The business entity assumption states that economic events can be identified with a particular unit of accountability. This assumption requires that the activities of the entity be separate and distinct from:

1. The activities of its owner, and
2. All other economic entities.

The basic economic data for a unit must first be recorded, followed by analysis and summarization, and finally by periodic reporting. Thus, accounting applies to each separate economic unit. Business entities are customarily organized as a sole proprietorship, partnerships, or corporations.

A Sole Proprietorship is a business owned by one person. The owner is often the manager/operator of the business. Example, Barber shops, small retail shops, law firms, etc.

A Partnership is an association of two or more persons to carry on as co-owners of a business for profit in accordance with contractual agreement (written or oral).

A Corporation is a business organized as a separate legal entity under state corporate laws and having ownership divided into transferable shares of stock.

II. The Going Concern (Continuity) Assumption

In most cases, the amount of time a business will be in operation is not known. So an assumption must be made. According to this assumption, a business will continue in operation at profit for indefinite period of time. The existence of this principle justifies many things in accounting including: recording of plant assets at cost and depreciating
over years; recording of prepaid expenses as assets and expiring them over time; and others.

If there is evidence that a business has limited life, statements should reflect this fact and plant assets are recorded at current fair value than at cost, for example.

III. **Objective Evidence Concept**
This concept requires that, wherever possible, entries in accounting records and data reported in financial statements be based on relatively more objective evidences. This makes accounting information unbiased and verifiable by independent experts/auditors.

Note that judgments, estimates and other subjective factors are inevitable in some cases in preparation of financial statements. Examples might include: computation of depreciation, estimation of allowance for bad debts, cost flow assumptions, and so on.

IV. **Units of Measurement or Monetary Principle**
Money is used as a measuring unit in accounting. It is a measure of value and indicates the relative price or value of different goods and services. Transactions are measured, summarized, reported, and compared in terms of money.

Merits: It serves as a common denominator for all transactions/activities and hence allows a greater objectivity; it avoided the complications in the bartering system.
Demerits: a) It limits the scope of accounting reports. For example, exclusion of ability of management, enthusiasm of employees, etc is the limitation. b) Money as a measuring unit is not stable like Kilometer, Kilogram, and other measures of value (i.e., purchasing power of money changes). Even though this is known, the accounting profession assumes that money is a stable measuring unit.

V. **Accounting Period Concept**
Normally, lifetime success or failure of a business is not determined. Had that been the case, it would have been perfect. But management and outsiders must make many intermediary decisions regarding the business during its life. The life of a business is,
therefore, divided into a series of relatively short accounting periods of equal length usually 12 months. It is this concept that brought many areas of difficulties like:

- Adjusting entries for accruals and deferrals,
- Inventory costing assumptions,
- Estimation of uncollectible accounts,
- Depreciation of plant assets and its different methods,
- Depletion of natural resources, and

VI. Matching Concept
Determining net income/loss is a two-fold process: (1) Recognition of Revenues Earned and (2) Recognition of Expenses incurred. Recognition of Revenue: Revenues should be recorded/recognized when earned/realized. Critical time should be selected for recognizing revenue recognition. The various methods include:

- Point of sale method
- Receipt of payment method
- Installment method
- Completed contract method
- Percentage-of-completion method

VII. Adequate Disclosure
Adequate disclosure means that all material and relevant facts concerning financial position and operating results be communicated. How? Including in the body of the financial statements if possible, disclosing in the footnote, or through explanatory notes (accompanying notes).

Disclosures that are most important and appear in a note to financial statements include among others: accounting methods used (depreciation, inventory costing, and valuation), changes in accounting estimates, contingent liabilities, events subsequent to date of statement. It has to be noted that disclosure is not a means of correcting errors.
VIII. Materiality Concept

This concept requires that Generally Accepted Accounting Principles (GAAPs) be applied to all significant items in preparation of financial statements. Thus, it entails to report significant items and not to report insignificant ones. Materiality clearly is based on judgment; precise criteria cannot be developed as to how much is material and how much immaterial. But the following items can be considered as guidance in assigning materiality: size of the item under consideration, its nature, and its relationship with other items.

IX. Consistency Concept

An Accounting method adopted should be used consistently from period to period. This builds the confidence of readers and facilitates comparison of statements. Note that this principle does not prohibit changes. If a change is justifiable, it is possible to change by adequately informing. Example, a change from Last-in-First-Out method of inventory cost flow assumption to First-in-First-Out method based convincing reasons is not prohibited.

X. Conservatism

Conservatism is the concept which dictates that in selecting among alternatives, the method or procedure that yields the lesser amount of net income or asset value should be selected. Nowadays, however, conservatism is no longer considered to be dominant. It is only a factor when objectivity, matching, consistency, disclosure, and materiality do not play a significant role.

7.5 The Accounting Statements

The Income Statement and the Balance Sheet

Financial statements show the financial condition of a business. Unlike trial balance and work sheet, these are permanent records of a business. Two important statements are usually prepared: Income statement—a report that shows the Revenue, the Expenses and Net Income or Net Loss for a fiscal period and Balance Sheet—an accounting form that shows what is owned, what is owed and what a business is worth on specific date.
Analysis of financial condition and preparation of financial statements is done at regular intervals. The length of time for which an analysis of business operations is made is called a **Fiscal Period or Accounting Period**.

Fiscal period may consist either of:

- A month,
- A quarter of a year,
- A half year,
- A Year, or
- Any other duration of time preferred.

An accounting period of twelve consecutive months is called a **Fiscal Year**. This fiscal year may differ from the Calendar year. The times covered by the different financial statements differ depending on the purpose they are meant to serve. The Ethiopian government, for example, uses the period from Hamle 1 to Sene 30 as a fiscal year. Is this the same as the Ethiopian calendar year?

The common financial statements to be prepared include:

i. income statement,
ii. capital statement, and
iv. balance sheet

This section will, therefore, answer the question: **Why do we Prepare Financial Statements?** You will also study under this section the Time Period Covered by Financial Statements. As concluding items of this section you will study preparation of Income Statement, Preparation of Capital Statement, and Preparation of Balance Sheet.

**Why do We Prepare Financial Statement?**

The following parties mainly require financial statements:

- Owners and/or management of a business need the information provided through financial statements to make management related decisions.
- The financial statements answer such questions as:
  - What does the business own?
  - What debts are owed?
  - Is net income increasing or decreasing
Should selling prices be increased or decreased?
Is there a need to invest additional money?

Financial statements provide information needed by potential investors.
Banking and other lending agencies need financial statements to be able to see the capability of the business to pay the loan back.

**Preparation of Income Statement**

The financial statement prepared, usually before all others, is the income statement and its preparation is discussed below.

The income statement is prepared for a specific *period of time*, usually a fiscal period. It discloses the *operating results* of a business for that specific period. This result could either be a net income or a net loss.

The source data for the income statement are found in two parts of the work sheet:

- The account title column provides all names to be listed on the income statement, and
- The Income statement columns of the work sheet provide the amounts needed in preparing the income statement.

Like the preparation of balance sheet, trial balance, and other forms, the preparation of income statement has got the following steps.

2nd. Prepare the ‘Revenue’ section. Revenues may result from different sources such as:

- Sales—xx
- Rent Income—xx
- Total Revenue—xxx

These data are taken from the credit column of ‘Income Statement’ column in the work sheet.

3rd. Prepare the expenses section. Various headings of expenses include the following:

- Salary Expense—xx
- Utility Expense—xx
- Miscellaneous Expense—xx
- Total Expense—xxx
- Net Income/Net Loss—xxxx
These data are taken from the debit column of ‘Income Statement’ in the work sheet.

4th. Figure the net Income (Loss) as the difference between total Revenues and total Expenses as shown above. The amount of net income or net loss computed in the income statement should agree with the net income or loss determined in the work sheet.

5th. Rule double lines across the amount columns to show that all work has been completed and correct.

After the income statement is prepared, the subsequent step in the preparation of financial statements is the preparation of the capital statement if it is not simply included in the capital section of the balance sheet. Thus, when a capital statement is to be prepared separately, it follows the discussion that follows. You have to notice, however, that preparation of the capital statement is an optional accounting process. The reason is that the capital balance can simply be computed in the capital section of the balance sheet.

**Preparation of Capital Statement**

This statement reports change in owners’ equity over a particular period of time. It includes beginning capital balance, change in capital because of net income/loss, and finally ending capital balance. Net income/loss shown on the income statement is used while computing change in capital. The capital statement for Million Dry Cleaning Service is shown together with other statements later. The steps in preparing capital statement are as follows:

1st Prepare the heading in three lines in the same way as for income statement except that the second line says Capital Statement.

2nd Write the beginning capital balance. This is obtained either from the trial balance or the work sheet prepared:

Add the net income during the period or Deduct the net loss during the period

*Whichever is needed of these two can be obtained from the income statement prepared.*
Figure the ending capital balance as the difference between or the sum of the beginning capital balance and the change in capital. To finalize the preparation, rule double lines under the total ending capital.

The capital balance at the end of a period can also be computed by using the following formula:

\[
\text{Ending Capital Balance} = \text{Beginning Capital Balance} + \text{Net Income of the Period} - \text{Net Loss of the Period}
\]

### Preparation of Balance Sheet

The source data for the balance sheet is the work sheet just in the same way as for the income statement: Account titles are taken from the ‘Account Title’ column of the work sheet and the amounts from the amount columns. The steps for preparing a balance sheet are the same as the ones discussed earlier in Unit One except that the capital balance is taken from capital statement.

The Capital change can either be shown in the capital section of the balance sheet or a capital statement can be prepared separately.

### Examples

1. 

   **Step 1**
   - MILLION DRY CLEANING INCOME STATEMENT FOR MONTH ENDED HIDAR 30, 1993
   - Birr 36,000.00

   **Step 2**
   - Revenues: Sales
   - Birr 31,500.00

   **Step 3**
   - Expenses: Salary Expenses
   - 4,500.00

   **Step 4**
   - Net Income

   **Step 5**
   - Birr 31,500.00
2. MILLION DRY CLEANING
CAPITAL STATEMENT
FOR MONTH ENDED HIDAR 30, 1993

- Capital, Hidar 1, 1993
  Birr 191,500.00
- Additional Investment
  -0-
- Net Income or (loss)
  31,500.00
- Net Increase (Decrease) in capital
  Birr 31,500.00
- Capital, Hidar 30, 1993
  Birr 223,000.00

3. MILLION DRY CLEANING
BALANCE SHEET
HIDAR 30, 1993

<table>
<thead>
<tr>
<th>Asset</th>
<th>Liability</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>Account payable</td>
</tr>
<tr>
<td>Birr 116,700.00</td>
<td>Birr 30,500.00</td>
</tr>
<tr>
<td>Account Receivable</td>
<td>Salary payable</td>
</tr>
<tr>
<td>24,000.00</td>
<td>-0-</td>
</tr>
<tr>
<td>Supplies</td>
<td>Income tax payable</td>
</tr>
<tr>
<td>20,000.00</td>
<td>12,000.00</td>
</tr>
<tr>
<td>Store equipment</td>
<td>Total Liability</td>
</tr>
<tr>
<td>86,000.00</td>
<td>Birr 42,500.00</td>
</tr>
<tr>
<td>Office equipment</td>
<td>Capital</td>
</tr>
<tr>
<td>18,800.00</td>
<td>Million, Capital</td>
</tr>
<tr>
<td>Total assets</td>
<td>Total Liabilities and Capital</td>
</tr>
<tr>
<td>Birr 265,500.00</td>
<td>Birr 223,000.00</td>
</tr>
</tbody>
</table>

The balance sheet is prepared for a specific date. Thus, the balance sheet shows the financial position of a business on a particular date, usually the last date of the fiscal year. It is also sometimes called a statement of financial position. In the next discussion you are going to be involved in the preparation of the income statement.

As the arrows running between the financial statements clearly show, it is very important to begin the preparation of financial statements with the income statement, followed by capital statement, and finally balance sheet. This is because the final result of the Income Statement, Net Income or Net Loss, is an input for preparing the Capital Statement, and the end result of the Capital Statement, Ending Capital Balance, is an input for the preparation of balance sheet.

Does the accounting cycle still continue after financial statements are prepared? The accounting cycle continues after preparation of financial statements. Accounts of temporary nature are closed with a purpose to making them fresh for recordings of the succeeding accounting period. You will, therefore, discuss next closing the ledger that closes all the temporary accounts.
Closing the Ledger

Revenue and Expense accounts are *temporary (nominal) accounts* that are used to avoid the crowd of Debit and Credit recordings in the capital account. At the end of the fiscal period, the account balances for these temporary accounts are recorded on the work sheet and provide the information needed to prepare the Income statement. Accounts that are not temporary in nature, carry their balances from one accounting period to another are referred to as *real or permanent accounts*.

After the Income statement is completed, the temporary accounts have served their purpose and the difference between them represents the net increase or net decrease the capital account that makes it agree with the amount of capital shown on the balance sheet.

The balances of Revenue and Expenses accounts are transferred to one ledger account to summarize the increases and decreases in Capital. The account to which the balances of these accounts are transferred at the end of the fiscal period is named *Income summary* or *Income and Expenses summary*. This account is placed in the capital division of the ledger.

The balances of Revenue and Expense accounts are transferred to Income summary by journal entries. These entries which transfer balances of one account to another account are called *closing entries*. An account of which the balance is transferred to another account is called a *closed account*. Below is a figurative representation of how the Income Summary summarizes the balances of nominal accounts:

<table>
<thead>
<tr>
<th><strong>Income Summary</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>DEBIT SIDE</strong></td>
</tr>
<tr>
<td>All expenses are closed/debited to this account, and Balance here is net decrease in capital or Net Loss.</td>
</tr>
</tbody>
</table>

The balances of the Income summary account is transferred to the capital account. The process of transferring the balances of the revenue and the expense accounts via a
summary account to the capital account is called **closing the ledger**. The following steps close a ledger.

1\(^{st}\) Transfer the Credit balances of the revenue accounts as a single figure to the Credit side of the Income Summary account.

2\(^{nd}\) Transfer the sum of the Debit balances of the expense accounts as a single amount to the Debit side of the Income Summary account.

3\(^{rd}\) Transfer the balance of the Income Summary account to Credit/Debit side of the capital account.

Examples of closing entries in a general journal:

<table>
<thead>
<tr>
<th>General Journal</th>
<th>Page 23</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date</td>
<td>Account title</td>
</tr>
<tr>
<td>1993 Hidar</td>
<td>30 Closing Entries</td>
</tr>
<tr>
<td></td>
<td>Sales</td>
</tr>
<tr>
<td></td>
<td>Income summary</td>
</tr>
</tbody>
</table>

Φ All entries in this journal are closing entries and the heading 'Closing Entries' explains all; hence no need of explaining each entry separately.

<table>
<thead>
<tr>
<th>Date</th>
<th>Account title</th>
<th>P/R</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>30</td>
<td>Income summary</td>
<td>4,500</td>
<td>00</td>
<td>4,500 00</td>
</tr>
<tr>
<td></td>
<td>Salary Expense</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>Income Summary</td>
<td>31,500</td>
<td>00</td>
<td>31,500 00</td>
</tr>
<tr>
<td></td>
<td>Million, Capital</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

After posting all closing entries to the respective ledger accounts, all revenues, all expenses, and the Income Summary will have **zero** balances. You have to notice that, the Income Summary account is an account used only at the end of a fiscal period when the ledger is being closed. The accounts affected by the closing process are depicted below after closing entries are posted.
### Account: Million, Capital

<table>
<thead>
<tr>
<th>Date</th>
<th>Item</th>
<th>P/R</th>
<th>Debit</th>
<th>Credit</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Debit</td>
</tr>
<tr>
<td>1993</td>
<td>Balance</td>
<td>J1</td>
<td></td>
<td></td>
<td>191,500</td>
</tr>
<tr>
<td>30</td>
<td>Closing Entry</td>
<td>J4</td>
<td>31,500</td>
<td>00</td>
<td>223,000</td>
</tr>
</tbody>
</table>

### Account: Income Summary

<table>
<thead>
<tr>
<th>Date</th>
<th>Item</th>
<th>P/R</th>
<th>Debit</th>
<th>Credit</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Debit</td>
</tr>
<tr>
<td>1993</td>
<td>Closing Entries</td>
<td>J14</td>
<td>36,000</td>
<td>00</td>
<td>36,000</td>
</tr>
<tr>
<td>30</td>
<td>Closing Entries</td>
<td>J14</td>
<td>4,500</td>
<td>00</td>
<td>31,500</td>
</tr>
<tr>
<td>30</td>
<td>Closing Entries</td>
<td>J14</td>
<td>31,500</td>
<td>00</td>
<td>-------</td>
</tr>
</tbody>
</table>

### Account: Sales

<table>
<thead>
<tr>
<th>Date</th>
<th>Item</th>
<th>P/R</th>
<th>Debit</th>
<th>Credit</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Debit</td>
</tr>
<tr>
<td>1993</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>36,000</td>
</tr>
<tr>
<td>30</td>
<td>Closing Entry</td>
<td>J14</td>
<td>36,000</td>
<td>00</td>
<td>-------</td>
</tr>
</tbody>
</table>

### Account: Salary Expense

<table>
<thead>
<tr>
<th>Date</th>
<th>Item</th>
<th>P/R</th>
<th>Debit</th>
<th>Credit</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Debit</td>
</tr>
<tr>
<td>1993</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>4,500</td>
</tr>
<tr>
<td>30</td>
<td>Closing Entry</td>
<td>J14</td>
<td>4,500</td>
<td>00</td>
<td>-------</td>
</tr>
</tbody>
</table>
**Drawing** is the name of the account used for assets taken from the business for personal use. It is a nominal account closed directly to the Capital account not to Income Summary account.

**Post Closing Trial Balance**

Checking the accuracy of posting is once again needed after the closing entries are posted to their respective accounts in the ledger. This helps you check the accuracy of accounting records after nominal accounts have been closed. For *this purpose, a trial balance called post closing trial balance is employed.*

After the closing entries have been posted and the accounts have been balanced and ruled, total of debits and total of credits in the ledger must be equal.

A Trial Balance used for testing the equality of Debit and Credit in the ledger after the closing entries have been posted is called a **post closing Trial Balance.**

**Example:** Look at the post-closing trial balance for Million Dry Cleaning as shown below.

<table>
<thead>
<tr>
<th>Account title</th>
<th>Account No</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>11</td>
<td>116,700</td>
<td>00</td>
</tr>
<tr>
<td>Account Receivable</td>
<td>12</td>
<td>24,000</td>
<td>00</td>
</tr>
<tr>
<td>Supplies</td>
<td>13</td>
<td>20,000</td>
<td>00</td>
</tr>
<tr>
<td>Store Equipment</td>
<td>14</td>
<td>86,000</td>
<td>00</td>
</tr>
<tr>
<td>Office Equipment</td>
<td>15</td>
<td>18,800</td>
<td>00</td>
</tr>
<tr>
<td>Accounts Payable</td>
<td>21</td>
<td></td>
<td>30,500</td>
</tr>
<tr>
<td>Salaries Payable</td>
<td>22</td>
<td></td>
<td>--</td>
</tr>
<tr>
<td>Income Tax payable</td>
<td>23</td>
<td></td>
<td>12,000</td>
</tr>
<tr>
<td>Million, Capital</td>
<td>31</td>
<td></td>
<td>223,000</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td></td>
<td>265,500</td>
<td>00</td>
</tr>
</tbody>
</table>

Notice that *only* Permanent accounts are seen with their balances on the post closing trial balance. No nominal account is there in this trial balance as it is prepared after closing all nominal accounts.
7.6 Financial Reporting and Ethics

The accounting profession has recently become worried about questions related to ethics—standards of ethical conduct—because of the number of companies that have engaged in some type of fraudulent financial reporting practice. Fraudulent financial reporting is intentional or reckless conduct, whether act or omission, that results in materially misleading financial statements. Such acts can involve the gross and deliberate distortion of corporate records such as falsifying invoices or the misapplication of accounting principles such as failure to disclose material information.

Causes of fraudulent financial reporting: fraudulent financial reporting usually occurs because of conditions in the internal or external environment. Influences in the internal environment relate to poor system of internal control, management’s failure to set ethical standards, or perhaps a company’s poor liquidity or profitability situation. Those in the external environment may relate to industry conditions, overall business environment, or legal and regulatory considerations.
General incentives for fraudulent financial reporting are the desire to obtain a higher stock price, to avoid ineligibility for a proposed loan agreement, to make a personal gain of some type (additional compensation, promotion), or to minimize taxes and etc. Opportunities for fraudulent financial reporting are common in circumstances where the fraud seems easy to commit and when detection appears difficult. Frequently, these opportunities arise from one or more of the following conditions:

- Lack of watchfulness by the board of directors;
- Weak or nonexistent internal controls;
- Accounting estimates, which require significant subjective judgment by company management; or
- Ineffective internal audit staff that may result from inadequate staff size and severely limited audit scope.

A weak corporate ethical climate also contributes to these situations. Opportunities for fraudulent financial reporting also increase considerably when the accounting principles followed in reporting transactions are nonexistent, evolving, or subject to varying interpretations.

ACCOUNTING AND PROFESSIONAL ETHICS: Because investors and creditors place great reliance on financial statements in making their investment and credit decisions, it is imperative that the financial reporting process be truthful and dependable. Accountants are expected to behave in an entirely ethical fashion, and this is generally the case. To help insure integrity in the reporting process, the profession has adopted a code of ethics to which its licensed members must adhere. In addition, checks and balances via the audit process, government oversight, and the ever vigilant "plaintiff's attorney" all serve a vital role in providing additional safeguards against the errant accountant. If you are preparing to enter the accounting profession, you
should do so with the intention of behaving with honor and integrity. If you are not planning to enter the profession, you will likely rely upon accountants in some aspect of your personal or professional life.

You have every right to expect those accountants to behave in a completely trustworthy and ethical fashion. After all, you will be entrusting them with your financial resources and confidential information.

THE ACCOUNTING PROFESSION AND CAREERS

THE ACCOUNTING PROFESSION: To decide to be an accountant is no more descriptive than deciding to be a doctor. Obviously, there are many specialty areas. Many accountants engage in the practice of "public" accounting, which involves providing audit, tax, and consulting services to the general public. To engage in the practice of public accounting usually requires one to be licensed as a CPA (Certified Public Accountant). Auditing involves the examination of transactions and systems that underlie an organization’s financial reports, with the ultimate goal of providing an independent report on the appropriateness of financial statements. Tax services relate to the providing of help in the preparation and filing of tax returns and the rendering of advice on the tax consequences of alternative actions. Consulting services can vary dramatically, and include such diverse activities as information systems engineering to evaluating production methods. Many accountants are privately employed directly by small and large businesses (i.e., "industry
accounting") and not-for-profit agencies (such as hospitals, universities, and charitable groups). They may work in areas of product costing and pricing, budgeting, and the examination of investment alternatives. They may focus on internal auditing, which involves looking at controls and procedures in use by their employers. Objectives of these reviews are to safeguard company resources and assess the reliability and accuracy of accounting information and accounting systems. They may serve as in-house tax accountants, financial managers, or countless other occupations. And, it probably goes without saying that many accountants work in the governmental sector, whether it be local, state, or national levels. You would expect to find many accountants at the Internal Revenue Service, General Accounting Office, Securities and Exchange Commission ("SEC" -- the USA governmental agency body charged with regulating accounting and reporting by companies whose shares of stock is bought and sold in public markets), and even the Federal Bureau of Investigation.

7.7 Accounting Issues Related to Bankruptcy

Bankruptcy is designed for people caught in severe financial circumstances beyond their control such as illness or loss of a job. It gives people with excessive debt an opportunity to make a fresh start by reducing or eliminating the debt. While some debts will be eliminated, others such as alimony and child support will not be discharged.
Bankruptcy is a constitutional right, governed by state and federal law, to ask a
court to declare a person unable to pay his or her debts. If the court grants the
petition, a trustee divides the debtor's property and pays each creditor as fully
as possible. Bankruptcy is never a pleasant experience, but it does give
individuals an opportunity to deal with severe debt problems.

The bankruptcy procedure can temporarily prevent creditors from actions such
as foreclosure on a home or repossession of a car. It can also stop wage
garnishment, debt collection harassment and disconnection of utilities. The
creditor cannot take further action against the person unless the creditor
obtains permission from the bankruptcy court.

Bankruptcy information remains on a credit report for 10 years, and a negative
credit report can make it difficult to make major purchases, buy a house or rent
an apartment. Future lenders know that people who have declared bankruptcy
have difficulty paying debts and may regard them as poor credit risks. People
who are considered poor credit risks must often pay higher interest rates or
use a secured credit card.

Many people declare bankruptcy thinking that it is an easy way to deal with
overwhelming debt problems. Credit counselors recommend that a person
consider bankruptcy only if most or all of the following "ifs" apply.
If all attempts to control spending and credit use have failed, even with the help of a credit counselor or a debt-consolidation plan.

If the debtor is unable to meet debt obligations on current income.

If attempts to set up repayment plans with creditors have not worked out.

If the ratio of debt to annual income is high, 40-50% or more.

Whether and when to file bankruptcy is a complex decision. Factors to consider include the total amount of debt, the willingness of creditors to wait for payment and the borrower's financial circumstances.

The following are important definitions related to business bankruptcy and subsequent reorganization.

**Economic Failure:** Refers to a firm that does not have the prospect of earnings revenues sufficient to match or exceed all of its costs, including its cost of capital.

**Business Failure:** Includes any business that has terminated with a resultant loss to creditors.

**Technical Insolvency (flow-based insolvency):** The firm cannot meet its maturing financial obligations as they become due. It implies a lack of liquidity.

**Insolvency in Bankruptcy (stock-based insolvency):** A firm is insolvent in bankruptcy when its total liabilities exceed the value of its assets. This often leads to liquidation of the firm.

The Bankruptcy and Insolvency Act normally contains several provisions defining what constitutes an act of bankruptcy among which the following are the main ones:
ceasing to meet liabilities as they come due

giving notice to suspend payment of debts

failing to meet maturing obligations, or

committing an act of fraud toward a creditor

In the U.S bankruptcy procedures, for instance, with certain exceptions, any individual or business enterprise may initiate liquidation proceedings by filing in a federal bankruptcy court a **debtor’s petition** for liquidation. Alternatively, under specified conditions creditors of a debtor may file in a federal bankruptcy court a **creditors’ petition** to have the debtor liquidated. Both types of petitions must be accompanied by extensive supporting data. In addition, a creditors’ petition must include a claim that the debtor was not paying debts as they came due, or that recently a custodian had assumed responsibility for the debtor’s property.

The federal bankruptcy court in which a debtor’s or creditors’ bankruptcy petition is filed oversees all aspects of the bankruptcy proceedings. One of the court’s first acts is to dismiss the petition or to grant an order for relief under the Bankruptcy Code. An **order for relief** acts to stay any suits pending against the debtor until the question of the debtor’s **discharge** is determined by the court.

Either the creditors or the court may appoint a trustee for the debtor’s estate. The trustee realizes the assets of the estate and pays cash to unsecured creditors. Once the debtor’s assets have been realized and all possible amounts have been paid to creditors, the debtor may receive from the court a **discharge**, which is a release from all unliquidated debts except those specified in the Bankruptcy Code.

The accountant’s role in liquidation proceedings is concerned with proper reporting of the financial condition of the debtor and adequate accounting and reporting for the trustee of the debtor’s estate. A **statement of affairs** is a financial statement that presents the financial condition of a **quitting concern** entering bankruptcy proceedings. The statement of affairs displays the assets and liabilities of the debtor from a **liquidation** viewpoint, because liquidation is the outcome of Chapter 7
bankruptcy proceedings. Thus, assets in the statement of affairs are valued at current fair value, and assets and liabilities in the statement are classified according to the rankings and priorities set forth in the Bankruptcy Code. A contra (offset) technique is used in the statement of affairs when the legal right of setoff exists.

Maintenance of the accounting records of a debtor should be continued during the period that a trustee carries on the operations of the debtor’s business. An accountability technique is used once the trustee begins realization of the debtor’s assets. In the accountability method of accounting, the assets and liabilities for which the trustee is responsible are entered in the trustee’s accounting records at their statement-of-affairs valuations. The offset is to a ledger account with a title such as Estate Deficit. Differences between cash receipts and payments and the carrying amounts of assets realized and liabilities paid by the trustee are debited or credited directly to the Estate Deficit ledger account.

The periodic and final reports of the trustee to the bankruptcy court are a statement of cash receipts and payments, a statement of realization and liquidation, and for interim reports a supporting exhibit of assets not yet realized and liabilities not yet paid.

Reorganization under the Bankruptcy Code involves such features as reductions of amounts payable to some creditors, issuance of the debtor’s equity securities to settle other creditors’ claims, and a reduction of the par or stated value of the debtor’s common stock.

During the process of reorganization, management or owners of the debtor enterprise may continue to operate the enterprise, or the bankruptcy court may appoint a trustee to manage it. The trustee identifies the enterprise’s creditors and stockholders and formulates a plan for continuing the enterprise’s operations, if management of the enterprise has not done so.

The plan of reorganization developed by the trustee or by management is submitted to the bankruptcy court and distributed to other interested parties, including the Secretary of the Treasury and perhaps the Securities and Exchange Commission. The plan must
contain a number of provisions, including modifications of the interests and rights of the corporation’s creditors and stockholders.

In order for a reorganization plan to be confirmed by the court, two-thirds of all stockholders, and a majority of creditors whose claims account for two-thirds of the total liabilities, must accept the plan. Confirmation of a reorganization plan by the court makes it binding on the debtor and all its creditors and stockholders.

Journal entries to record a reorganization typically include (a) exchange of newly authorized common stock for old outstanding common stock and for some liabilities; (b) extension of due dates of other liabilities; (c) payments to other creditors at less than 100 cents for each $1 of debt; and (d) elimination of a retained earnings deficit. Extensive disclosure in a note to the financial statement is essential for the complex provision of a reorganization.

**Forensic Accounting**: employs both accounting and investigative skills; requires that all relevant accounting information be treated as evidence and investigational avenues be pursued beyond what is expected in an audit to establish the facts; accounting analysis results in a report which can be used in a court of law (civil or criminal) and forms the basis of the testimony of the forensic accountant.
Summary

Accounting is the process of analyzing, identifying, measuring, recording, summarizing, interpreting and communicating financial data about business operations to users of financial information. It does so by producing reports of significant financial nature.

A great deal of the information a business collects about itself is written in monetary terms and Orderly records of those financial activities of an individual or a business are called accounting records.

Accounting and bookkeeping are closely interrelated processes, and there is no universally accepted line of partition between them. We can normally say that bookkeeping is the recording phase of accounting.

The journal is the first book—a book of original entry—in which the records of a business are written. Each record in a journal is called an entry. The entry that records the data shown on a beginning balance sheet is called an opening entry.

Double entry accounting takes for granted the recording of business transactions as debit and credit, setting up a check and balance between the two. The number of accounts involved in the debit part may or may not equal those in the credit part.

It is inherent in the double entry accounting system that in every journal entry the sum of the amounts in the debit part of journal entry must equal the sum of the amounts in the credit part.

Economic events that take place in an enterprise and that can possibly be measured in terms of money are called business transactions. An accounting form that is used to record the changes caused by business transactions is called an account. A group of accounts in a book is called ledger. Because the information recorded in the ledger starts out from a journal, a ledger is also known as a book of secondary entry.
Accountants are expected to behave in an entirely ethical fashion, and this is generally the case. To help insure integrity in the reporting process, the profession has adopted a code of ethics to which its licensed members must adhere.

Business failures are a common occurrence in the world economy. The situation that precedes the typical business failure is inability to pay liabilities at maturity. A business enterprise may be unable to pay its liabilities at maturity even though the current fair value of its assets exceeds its liabilities. However, insolvency is a more typical state of a failing enterprise. Insolvency is defined as an excess of liabilities over current fair value of assets.
Review Questions

1. The process of providing financial information to external decision makers is referred to as:
   A. Public accounting.
   B. Government accounting.
   C. Financial accounting.
   D. Managerial accounting.

2. The primary objective of financial reporting is to provide information:
   A. About a firm's financing and investing activities
   B. About a firm's economic resources and obligations
   C. About a firm's products and services
   D. Useful in predicting cash flows

3. Financial accounting applies to which of the following:
   A. Businesses
   B. Non-profit organizations
   C. Governments
   D. All of the above

4. If a company wished to minimize the amount of taxes that it pays, it will adopt accounting policies that tend to:
   A. Delay the recognition of revenue to the extent permitted by the Income Tax laws
   B. Speed up the recognition of expenses that can legitimately be deducted for Tax Purposes
   C. Both of the Above
   D. None of the above

5. Ato Ababu owns a butcher shop, a restaurant, and a catering business. Separate financial statements are prepared for each business independent of the other businesses. What accounting principle or assumption is being applied in this situation?
   A. Time period assumption
   B. Separate entity assumption
6. Selam Trading recently completed construction on a new 12-storey office building which will be used partly for its own head office and partly for renting to three other tenants. The cost of the floor covering for the company offices was expensed even though the floor covering has an estimated useful life of 5 years. What accounting principle, assumption, or constraint was violated?
   A. Continuity assumption
   B. Matching principle
   C. Cost principle
   D. Time period assumption

7. When uncertainty exists, the convention of conservatism uses estimates of a conservative nature in an attempt to ensure which of the following?
   A. Assets, revenues, liabilities, and expenses are not overstated
   B. Assets, revenues, liabilities, and expenses are not understated
   C. Assets and revenues are not understated; liabilities and expenses are not overstated
   D. Assets and revenues are not overstated; liabilities and expenses are not understated

8. Which of the following groups of qualitative characteristics must accounting information have for it to be useful?
   A. Understandability, reliability, and consistency
   B. Understandability, relevance, and conservatism
   C. Understandability, reliability, and comparability
   D. Comparability, consistency, and relevance

9. Which accounting principle charges low-cost capital items such as waste baskets directly to an expense?
   A. The historical cost principle
   B. The materiality principle
   C. The expense recognition principle
   D. The matching principle

10. Which of the following principles supports the capitalization of interest?
    A. Conservatism principle
B. Matching principle
C. Full-disclosure principle
D. Relevance principle
Unit 8: Auditing

8.1 Definition of Auditing

Generally, auditing involves examination of books, accounts, and financial statements with the main objective of determining whether this information reflects the economic events that occurred during the accounting period.

The Accounting Principles Board (APB), professional associations of various countries and different authors have defined auditing in different ways. However, these definitions are in harmony in stating the meaning, objective, and end product of auditing. The definition given by Accounting Principles Board (APB) presented as follows:

"Auditing is an exercise whose objective is to enable auditors to express an opinion whether the financial statements give a true and fair view (or equivalent) of the entity's affairs at the period end (balance sheet) and its profit and loss (or income and expenditures) for the period then ended and have been properly prepared in accordance with the applicable recording framework (for example relevant legislation and applicable standards) such as the 1960 commercial code of Ethiopia or, where statutory or other requirements prescribe the term, whether the financial statements "present fairly"."

This definition emphasizes that:

- Auditing is an exercise of examining financial statements.
- The financial statements are examined as to whether they are prepared according to certain criteria, (the GAAP, and/or applicable rules and regulations).
- The financial statements under audit should present the financial activities of an organization for a specified period of time (usually a year), and financial position of the organization as of a specified date.
After carefully examining the financial statements, the auditor expresses his opinion as to whether the financial statements give a true and fair view of the entity's affairs.

"True and fair view"; auditing requires auditors to consider matters which are material to the financial statements. The institute of chartered accountants of India has defined auditing as "a systematic and independent examination of data, statements records and operations and performances (financial or otherwise) of an enterprise for a stated purpose".

From the above definition one understands:

- Auditing requires independence, which means a mental attitude free of any bias and conflict of interest.
- Auditing involves examination of books, accounts and financial statements.
- Auditing is not confined to accounting records. Its scope extends to areas as managerial performances, cost data and operations, depending on the purpose of the examination.
- The need to state the purpose of any audit before starting the task.
- Auditing involves checking if policies and procedures prescribed by concerned bodies (management, or other governing authorities) are being applied.

### 8.2 Types of Audits

There are three major types of audits; namely:

1. Financial statement audit
2. Operational audit, and
3. Compliance audit

#### 1. Financial Statement Audit

Financial statement audit is an audit performed by CPAs or Chartered Certified Accountants and is concerned with examination of financial statements, records, and related operations to determine if Generally Accepted Accounting Principles (GAAP), management policies, and regulatory requirements have been followed. The end product of financial statement audit is an auditor's report through which the auditor
expresses his/her opinion. There are four types of audit reports; namely, Unqualified, qualified, adverse, and disclaimer.

**Unqualified**
Unqualified opinion is issued when the auditor finds no departure from GAAP, or when s/he finds all evidence necessary to her/his satisfaction, and has been able to follow all GAAS requirements,

Unqualified opinion is issued if the financial statements reflect fairly the financial position of the firm for stated period.

**Qualified**
An auditor issues qualified opinion when s/he finds exceptions, when the auditor cannot follow all GAAS requirements, or when there are limitations on the scope and extent of her/his work.

**Adverse**
An adverse opinion is issued when the auditor cannot apply all GAAS requirements, if GAAP have not been followed in preparation of the financial statements, if the financial statements are materially misstated.

The auditor states that the financial statements do not represent the financial position of the firm, and explains the reason for stating so.

**Disclaimer**
Disclaimer of opinion means no opinion and such type of opinion is issued when there is no sufficient information to conclude as to whether the financial statements present fairly the financial position of the organization.

2. **Operational Audit**
An operational audit reviews the organization activities to assess performance, identifies opportunities for improvement and develops recommendations for further action. Operational audit focuses on such matters as goals, objectives, policies, organizational structures, functions and cost effectiveness.

Some of the functions of an operational audit are:

- Planning the work to be performed including setting of standards by which the audit is to be evaluated,
- Gathering evidence to measure the performance of the operation,
Analyzing and investigating deviations,
Suggesting corrective actions, where needed, and
Reporting the results to the appropriate level of management.

Generally operational audit helps the organization to effectively allocate resources, identify problems at early stage, improve communication, and increase profitability.

3 Compliance Audit: the objective of compliance audit is to determine whether the organization being audited is following procedures, regulations, or policies established by a higher authority. Performance of compliance audit is dependent on the existence of verifiable data and of recognized criteria or standards, such as laws and regulations, or an organization's polices and regulations.

Contribution of Auditing to the Society

There are a number of advantages of auditing to the society. Some of them are as follows:

- It serves as a controlling tool over those who handle resources belonging to others.
  When a person or authority is assigned to run an organization using resources that belong to others it becomes necessary to exercise a suitable control over such person or authority to ensure that the resources are used properly. Audit acts as an important tool of exercising such control.
  If employees know that the accounts will be audited they will be cautious since they fear that any errors and fraud will be discovered. In this case audit is also used as a means of preventing misuse of resources and reduces errors and frauds.

- Audit increases credibility of financial information.
  The degree of reliance placed on audited financial statements is grater than that of the audited financial statements. This is because the auditor is an independent and objective person that has no stake in the management of the entity under audit.
  Thus users of the financial information would place greater reliance on the financial statements if the auditor expresses the opinion that the statements present fairly the picture of the entity.
Audit helps economic and efficient utilization of resources.
In conducting any type of audit the auditor reviews the activities of the entity with
a view of identifying strengths and weaknesses. Therefore, the auditor gives
suggestions and recommendations so that wastages and loses of resources can be
minimized. For example, in operational the auditor makes recommendations for
improving the economy and efficiency with which resources are used.

Contribution of auditing is summarized below:

Types of Professional Services Provided by CPAs
Certified Public Accountants (CPAs) or Chattered Certified Accountants (CCAs)
provide a variety of services to their clients. Some of these services are:

a. Auditing (examination of financial statements)
b. Tax services
c. Accounting and review service

a. Examination of Financial Statements
Certified public accountants examine statements to evaluate whether they present the
true picture of the organization under audit. After carefully examining the statements
the auditor issues an audit report expressing his/her opinion. The audit report reassures
users that a knowledgeable independent professional has examined the statements.

b. Tax Services
Tax services are classified in to two. These are: compliance work and tax plan.
Compliance work involves preparing the federal, state, and local tax returns of a
corporation, partnership or sole proprietorship. Tax planning relates with consulting
clients on how to structure their business affairs and legally minimize the amount of
tax payable in the current period and postpone it to the subsequent periods.

c. Accounting And Review Services
For small businesses, the cost of audit usually exceeds the benefit they obtain using
the audited financial statements. Therefore, such organizations may prefer to get their
financial statements compiled and reviewed by CPAs. To compile financial statements
means to prepare them. Compilation service is usually rendered when the client does
not have accounting personnel capable of preparing financial statements. The
compilation report does not give any assurance to users that the statements are
presented fairly according to GAAP. Review services are less in scope than auditing
and are designed to give limited assurance on the credibility of the financial statements.

8.3 Professional Ethics and Legal Responsibilities

2.1 Characteristics of a Profession

Profession is a specialized body of knowledge that provides intellectual services to the best interest of the public and which has gained public confidence and trust. The following are some of the common characteristics of a profession:

1. Complex and specialized body of knowledge; a profession has specialized body of knowledge that every member of the profession should acquire it through formal education. The members must update their knowledge when there are new pronouncements.
2. Acceptance of legal and social responsibility; a profession, since it serves the society it has to accept social responsibilities. i.e. it has to provide services to the society without any bias.
3. Standards of qualification for admission; admission should be restricted by legal and educational requirement so as to provide quality services to the society.
4. Standards of conduct of behavior; a profession has to have standards of conducts of behavior to govern activities of the members of the profession. The code of professional conduct is a means by which the public measures and judge the professional quality of the members.
5. Need for public confidence; the services provided by a profession should be accepted by the public with full confidence and trust.

2.2 Professional Ethics of Auditing

Ethics consists of moral principles and standards of conduct imposed by a profession on its members. Professional ethics provides guidance to practitioners for maintaining professional attitude and it encourages high level of performance.

The American Institute of Certified Accountant's code of ethics consists of two parts. The principles and the rules. The principles are basic frames of references for the rules. The rules govern the performances of professional services by members.
2.2.1 Principles

I. Responsibilities

*In carrying out their services as professionals, members should exercise sensitive professional and moral judgments in all their activities.*

Auditors play a significant role in society by rendering different types of services that are essential to make various decisions, which involves usage of scarce resources. Therefore, all members have responsibilities to those who use their professional services. Besides, auditors have responsibility to cooperate with each other to:

1) improve their profession
2) maintain the public confidence, and
3) carryout the profession's self-governance responsibilities.

Application of this principle increases the quality of professional services rendered by auditors and thereby boosts the status of the profession.

II. The Public Interest

*Members should accept the obligation to act in a way that will serve the public trust, and demonstrate commitment to professionalism.*

The public interest of an auditor is the collective well-being of the community of people and institutions that use its services. These include clients, creditors, governments, employers, investors, and the public at large, who rely on the objectivity and integrity of auditors. This reliance imposes high levels of responsibility on the auditors.

In discharging their responsibilities, members of the profession may encounter conflicting pressures between information providers and users. This conflict would be resolved when auditors carryout their responsibilities with integrity.

Auditors should show their commitment to honor the public trusts to those who rely on their services: i.e. they are expected to provide quality services with integrity, objectivity and due professional care.

III. Integrity

*To maintain and broaden public confidence, members should perform all professional services with the highest sense of integrity.*
In order to maintain the public trust and confidence members should act in an honest manner. Integrity is measured by what is right and just in the circumstances. Integrity means, in this case, acting according to the code of professional conduct (ethical standards).

IV. Objectivity and Independence

A member should maintain objectivity and be free of conflicts of interest in discharging professional responsibilities. A member in public practice should be independent in fact and appearance when providing auditing and other attestation services.

This principle requires auditors to avoid circumstances that involve conflicts of interest. Independent in fact refers that the auditors should maintain an objective and impartial mental attitude throughout the engagement. Independence in appearance refers to the relationship between the CPA and the client must appear to be independent to third party. The auditor's opinion will get credibility if the users perceive that the auditor as objective and impartial.

V. Due Care

A member should observe the profession's technical and ethical standards, strive continually to improve competence and the quality of services, and discharge professional responsibility to the best of the member's ability.

Due professional care applies to the exercise of professional judgment in the conduct of work performed. Due professional care implies that the professional approaches matters requiring professional judgment with proper diligence.

2.2.2 RULES

101. Independence

A member in public practice shall be independent in the performance of professional services as required by council.

A member must be independent in financial statement audit, review, and examination of prospective financial statements for s/he is attesting information to third party. But he/she does not have to be independent in rendering accounting, tax, or management advisory services.
The AICPA has also adopted the following interpretation of the rule.

*Independence shall be considered to be impaired if, for example, a member has any of the following transactions, interests, or relationships:*

**A) During the period of professional engagement or at the time of expressing an opinion, a member or a member's firm**

1) has /or was committed to acquire any direct or indirect financial interest in the enterprise.
2) was a trust of any trust or executor or administrator of any estate if such trust or estate has or was committed to acquire any direct or material indirect financial interest in the enterprises.
3) Had any joint, closely held business investment with the enterprise or with any officer, director, or principal stockholders there of that was material in relation to the member's net worth or to the net worth of the member's firm.
4) had any loan to or from the enterprise or any officer, director, or principal stockholder of the enterprise. This proscription does not apply to the following loans firm a financial instruction when made under normal lending procedures, and requirements:
   a) loans obtained by a member or a member's firm that are not material in relation to the net worth of such borrower
   b) Home mortgages
   c) Other secured loans, except loans guaranteed by a member's firm which are otherwise unsecured.

**B) During the period covered by the financial statements, during the period of the professional engagement, or at the time of expressing an opinion, a member or a member's firm.**

1. Was connected with the enterprise as a promoter, underwriter or voting trustee, as a director or officer, or in any capacity equivalent to that of a member of management or of any employee
2. was a trustee of any pension or profit sharing trust of the enterprise.

The above examples are not intended to be all-inclusive

Some points of interpretation of rule 101 are discussed below.

i. Application of independence
a. **Professional services**: independence rule applies to auditing and other attestation services such as reviews of financial statements examination of financial forecasts.

b. **Individuals**: The independence rule applies to
   
i. All partners or shareholders of the audit firm
   ii. All managerial employees assigned to an office that significantly participates in the engagement
   iii. All professional staff personally participating in the engagement.

Therefore it is not required that all employees of the firm be independent of the client. i.e. independence of the employee is impaired does not necessarily mean that independence of the firm is also impaired.

If independence of an employee having no managerial responsibility is impaired, independence of the audit firm will be maintained by assigning the employee to other engagements. If independence of a managerial staff is affected, he/she has to be transferred to an office of the firm that is not significantly participating in the audit engagement.

c. **Time periods**

An auditor is required to be independent of the client during the following time periods:

- During the period of examination (auditing) process
- During the period covered by the financial statements
- At The time of expressing the auditor's opinion. (The date of the audit report.)

During this time periods holding of financial interest, or a commitment to acquire a financial interest, establishing business relationships may adversely affect the auditor's independence.

**Financial Interest**

According to the interpretation of rule 101

i. A member or a member’s firm cannot have any direct financial interest in the client. Direct financial interest includes any investment in the client. Direct financial interest comprises independence. Hence firm’s entire partners and all
other professional staff that would participate in that specific engagement should not have any direct financial interest.

Indirect financial interest exists when a member or a member's firm owns stock in a mutual fund, and/or when a member's non-dependent close relative has a financial interest in the client

ii. a member should not have a joint closely held business investment with a client company or officers, directors, or principal stockholders of such enterprise that is material to either of the member's or the audit firm's net worth.

iii. a member is not permitted to have any loan to or form a client, or its officers, directors, or principal stockholders, which is not made under normal lending procedures, terms and requirements. This prevents any favoritism that affects or (appear to have affected) the auditor's independence.

Other causes that may impair independence are Past employment with the client organization in an audit sensitive position; a member should disassociate himself from the organization where he/she has been working, i.e., he/she should not audit financial statements covering the period of employment.

Moreover, post dated audit fees, client auditor litigation, Cohabitation, Management advisory services that involve decision-making and acceptance of goods and services or hospitality.

The following may considered as ways of maintaining independence:

- **Training:** members should be adequately trained to help them understand the technical standards relevant to the various types of professional engagement. Advice should also be given to members for specific situations.

- There should be a **controlling body** that sanctions the public accounting firms and/or auditors for misconduct

- Public accounting firms should give much **emphasis to independence** as it is the vital means of gaining reputation, and therefore there should be internal pressure that forces members to act in a professional manner. Before accepting a new client public accounting firms should evaluate as the existence of threats of independence.
Rule 102 *Integrity and objectivity*

*In the performance of any professional service a member shall maintain objectivity and integrity shall be free of conflicts of interest and shall not knowingly misrepresent facts or subordinate his/her judgment to others.*

Integrity means honesty or truthfulness. This rule requires the members to be free of any bias and his opinion should be based on facts rather than on any predetermined judgments, and it applies to all types of professional services rendered by the CPAs.

Rule 201 *General Standards*

*A member in public practice shall comply with the following standards and with any interpretations thereof by bodies designated by council.*

A. **Professional competence:** undertake only those professional services that the member or the member's firm can reasonably expect to be completed with professional competence.

B. **Due professional care:** members should exercise due professional care in the performance of professional services

C. **Planning and supervision:** a member should adequately plan and supervise the performance of professional services

D. **Sufficient and relevant data:** a member should obtain sufficient relevant data to afford reasonable basis for conclusion or recommendations in relation to any professional services performed

All types of professional services rendered by CPAs should be performed with competence and due professional care. Before accepting any professional engagement CPAs should evaluate the capability to carry out the assignment according to the professional standards. For example if the client organization has a sophisticated electronic data processing system the firm should make sure the availability of a professional staff having detailed computer knowledge. If such a person is not available, the engagement should not be accepted since it cannot be performed competently.

Any professional task should be adequately planned and supervised to evaluate the quality of work. Moreover sufficient relevant data should be gathered to reach at reasonable conclusions and to give appropriate recommendations in relation to any professional work.
Rule 202 \textit{Compliance with Standards}

A member who performs auditing, reviewing, compilation, management consulting, tax or other professional services shall comply with standards promulgated by bodies designated by council.

This rule requires adhering to professional standards issued by various technical bodies assigned to do so by the AICPA, such as FASB, GASB, and ASP (Auditing Standards Board.)

Rule 203 \textit{Accounting Principles}

A member shall not

1. express an opinion or state affirmatively that the financial statements or other financial data of any entity are presented in conformity with GAAP or
2. state that he/she is not aware of any material modifications that should be made to such statements or data in order for them to be in conformity with GAAP, if such statements or data contain any departure from an accounting principles promulgated by bodies designated by council to establish such principles that has a material effect on the statements or data taken as a whole. If however the statements or data contain such a departure and the member can demonstrate that due to unusual circumstances the financial statements or data would otherwise have been misleading the member can comply with the rule by describing the departure, its approximate effect, if possible, and the reasons why compliance with the principle would result in a misleading statements.

An auditor should not issue unqualified opinion on financial statements unless these statements are prepared according to the principles and standards outlined by the various designated bodies, like the Financial Accounting Standards Board (FASB). However, if application of the principles and standards results in misleading financial statements, the auditors should express the departure and show the effect of the departure in the financial statement.

Rule 301 \textit{Confidential Client Information}

A member in public practice shall not disclose any confidential client information without the specific consent of the client. This rule shall not be constructed:

1. to relieve a member of the members professional obligation under rule 202 and 203
2. to affect in any way the member's obligation to comply with a validly issued and enforceable subpoena or summons

3. to prohibit review of a member's professional practice under the AICPA or state CPA society authorization

Auditors, due to their profession, do have access to confidential client information. Some of such information may be of sensitive nature and may negatively affect the client, if disclosed. Hence, an auditor should not disclose any confidential client information without a written consent of the client. But this rule also requires the auditor to fulfill his/her legal and professional requirements when there is a need to disclose relevant information to third party (legal bodies) without the authorization of the client. In this case, the auditor may become liable for disclosing confidential client information, if it results loss to the client. He/she may also become liable for not disclosing criminal acts of the client.

Rule 501 Acts Discreditable

A member shall not commit an act discreditable to the profession.

This rule requires auditors to avoid acts that may damage the reputation of the profession. All acts that may create negative attitude towards the profession cannot be mentioned. However, the following are identified by the AICPA as acts that may adversely affect the reputation of the profession.

1. Retention of client records and auditor working papers, such as adjusting entries to complete the client records.

When auditors are discharged and not paid for their services, they may retain working papers to enforce payment of their fee. Since the working papers are property of the auditors such act may not be considered as unethical. But if the working papers are the only supporting documents for client's financial records, the auditors should give the working papers to the client after payment is collected.

2. Discrimination in employment

   Employment should not be based on age, sex, color, race or any other discriminatory acts

3. Failure to follow standards and/or other procedures or other requirements in governmental audits
4. **Negligence in the preparation of financial statements**

A member should carry out his/her duties with care. Acting negligently reduces the quality of the professional services, which in turn would reduce the public trust and confidence.

**Rule 502 Advertising and Other Forms of Solicitation**

A member in public practice shall not seek to obtain clients by advertising or other forms of solicitation in a manner that is false, misleading, or deceptive. Solicitation by the use of coercion, over-reaching, or harassing conduct is prohibited.

The major points of rule 502 are below:

- Members should not try to obtain work in unprofessional manner
- Members should not make comparisons with others implying that services provided by others is of inferior in quality
- Fees for professional work should be quoted with great care
- No fees, commissions or reward should be given to third party for introduction of client

**Rule 503 Commission and Referral Fees**

1. **Prohibited commissions;** a member in public practice shall not for a commission recommend or refer to a client any product or service, or for a commission recommend or refer any product or service to be supplied to a client, or receive a commission when the member or the member's firm also performs for that client;

   a. An audit or review of financial statements
   b. A compilation of a financial statement when the member expects, or reasonably might expect, that a third party will use the financial statement and the member's compilation report does not disclose a lack of independence.
   c. An examination of prospective financial information.

This prohibition applies during the period in which the member is engaged to perform any of the services listed above and the period covered by any historical financial statements involved in such listed services.

2. **Disclosure of permitted commissions;** A member in public practice who is not prohibited by this rule from performing services for or receiving a commission and who is paid or expects to be paid a commission shall disclose that fact to any
person or entity to whom the member recommends or refers a product a service to which the commission relates.

3. Referral fees: Any member who accepts a referral fee for recommending or referring any service of a CPA to any person or entity or who pays a referral fee to obtain a client shall disclose such acceptance or payment to the client."

In most cases clients consult their CPAs for advice on products or services they plan to acquire. A member shall not recommend or refer to client a product or service if the member is involved in audits, reviews, or compilation or examination of prospective financial information. If the member or the members firm is not involved in the above-mentioned activities, the member may receive commissions and referral fees, and should disclose the existence of the commission to the client.

**Rule 505 Forms of Organization and Name**

*A member may practice public accounting in a form of organization permitted by state law or regulations whose characteristics conform to resolution of council. A member shall not practice public accounting under a firm name that is misleading.*

Rule 505 requires members of the public accounting practice not to form and operate a firm under a misleading name, regardless of whether it is formed as a Professional Corporation, partnership, or sole practitioner.

In order to establish a public accounting firm as a professional corporation, the following conditions should be met:

- all shareholders must be engaged in the practice of public accounting,
- the principal executive officer shall be a shareholder and director,
- to the extent possible, all other directors & officers should be CPAs an examination of prospective financial information.

**Legal Liability and Responsibility of Auditors**

An auditor has legal liability and responsibility to his client due to contractual obligation, and to third party under the common law.

An auditor becomes legally liable for breach of contract under contractual law for failure to detect embezzlement or fraud committed by client employees. A client may sue the auditor alleging that the auditor was negligent in not detecting the scheme.
The auditor will be liable if it is proved that the reason for not detecting fraud is his negligence. But the auditor may not be liable if,

1) Performed his duties according to GAAS and/or

2) If the auditor proves that his negligence was not the main cause of the client's loss,

**Negligence**

An auditor has an obligation to exercise due professional care in rendering any type of professional service, even if this obligation is not specifically stated in the contract. Failure to exercise due professional care has two aspects: ordinary negligence and gross negligence.

**Ordinary negligence**; an auditor is considered to be negligent when he fails to act professionally, or when he fails to exercise the degree of care a reasonable person would exercise under the same circumstances which results in damages to another party.

**Gross negligence** is failure to exercise due professional care intentionally to deceive or uncover fraud.

The auditor may use contributory negligence as a defense if the client has contributed for the incurrence of losses or for the damages caused to the client by the auditor's negligence.

**Auditor's Liability to Third Party**

Auditors may become liable to third party if the third party proves that it sustained loss as a result of decisions made relying on the auditor's opinion, and that the auditors were guilty of certain degree of negligence.

Auditors may be sued for misleading others associating their name with professional services other than auditing. Therefore, the auditor should clearly show his/her position in such services. E.g. marking "un audited" on the financial statements compiled.

In general, an auditor may be sued for negligence, for acts of others, lack of privileged information, for attempting to withhold information that is not privileged, or for not discharging his legal responsibilities mentioned under rule 301.
Auditors may also be held liable for failure to apply GAAS or GAAP, for not reviewing events subsequent to balance sheet date, and for not disclosing information that may have material effect on the financial statements.

**Auditing Standards and Techniques**

**Independent Audit Objectives**

Generally, an audit has primary and secondary objectives. The primary objective of an audit is to express an opinion after evaluating the truth and fairness of financial statements. The secondary objectives of an audit are to detect errors and fraud and to prevent errors and fraud.

The above objective is general and broad. Therefore specific objectives of each audit must be clearly specified to assure its achievement. Identification of specific objective of an audit helps auditors identify the relevant data, specific procedures to be followed and the specific techniques to be used in each audit.

**Generally Accepted Auditing Principles**

Auditing principles are general guidelines that help the auditor identify specific audit objectives. Auditing principles are also a means of directing effort towards the attainment of audit objectives. The following are considered as generally accepted auditing principles:

- Integrity and objectivity
- Independence
- Due Care

Standards are means of measuring the quality of performance of auditors. In order to provide and maintain a uniformly high quality audit work there is a need to have generally accepted auditing standards. In this chapter 10 generally accepted auditing standards recognized by the AICPA will be discussed, and the auditing standards adopted by the office of the auditor general will be discussed in chapter nine.
General Standards

1. The audit is to be performed by a person or persons having adequate technical training and proficiency as an auditor (competence)

2. In all matters relating to the assignment, an independence in mental attitude is to be maintained by the auditor or auditors (independence)

3. Due professional care is to be exercised in the performance of the audit and the preparation of the report.

The general standards require the auditor to be adequately qualified in the field of accounting and auditing. He/she has to have also technical knowledge of the specific industry or organization under audit.

Since the auditor is attesting information, which would be relied up on by others, he/she has to be free of conflict of interest. Unless and otherwise the auditor is independent his opinion get credibility.

The auditor has to apply necessary technical standards and procedures promulgated by the concerned bodies. In short the auditor should not act negligently.

Standards of Fieldwork

1. The work is to be adequately planned and assistants, if any, are to be properly supervised (audit planning)

2. A sufficient understanding of the internal control structure is to be obtained to plan the audit and to determine the nature, timing, and extent of tests to be performed. (internal control)

3. Sufficient competent evidential matter is to be obtained through inspection, observation, inquiries, and confirmation to afford reasonable bases for an opinion regarding the financial statements under audit. (audit evidence)

The standards of fieldwork show the necessity of an audit plan, which would be developed after the auditor has obtained sufficient understanding of the client organization. This standard also requires an auditor to gather sufficient evidence using various auditing techniques to issue an opinion concerning the financial statements.

Standards of Reporting

1. The report shall state whether the financial statements are presented in accordance with generally accepted accounting principles.
2. The report shall identify those circumstances in which such principles have not been consistently observed in the current period in relation to the preceding period.

3. Informative disclosure in the financial statements are to be regarded as reasonably adequate unless otherwise stated in the report.

4. The report shall either contain an expression of opinion regarding the financial statements, taken as a whole, or an assertion to the effect that an opinion cannot be expressed. When an overall opinion cannot be expressed, the reasons therefore, should be stated. In all cases where an auditor's name is associated with financial statements, the report should contain a clear-cut indication of the charter of the auditor's work if any, and the degree of responsibility he is taking.

The standards of reporting requires that the auditor should, in his/her report state, whether the financial statements are according to generally accepted accounting principles, and state if these principles have been applied consistently. The auditor should also disclose necessary information that may have effect on the financial statements. After completing the audit, the auditor should issue an audit opinion on the financial statements, and justify where it is not possible to express an opinion.

**Auditing Procedures and Techniques**

Auditing procedures are the methods used and the acts performed by the auditor during an audit. Auditing procedures are identified and selected in relation to a particular item to be verified for example cash. Some examples of auditing procedures are, examining client-prepared bank reconciliation, observing an inventory count, inspecting legal title to a motor vehicle purchased by a company etc. This chapter discusses only auditing techniques, while auditing procedures are to be discussed in chapter seven.

**Auditing Techniques**

The techniques by which an auditor collects audit evidences are known as techniques of auditing. The common techniques followed by auditors in carrying out their procedures are shown below:

- Inspection of documents and records
- Physical inspection of tangible assets
Observation
Inquiry
Confirmation
Computation and retracing bookkeeping
Analytical procedures

**Inspection of Documents and Records**

An auditor examines a large number of documents during the course of an audit. The documents to be examined during the audit depend on the type of the business and the particular item to be audited. Documents are divided into three depending on their reliability, as external documents, internal documents validated by independent source, internal documents without validation by independent source.

1. **External Documents**
   This category comprises documents such as invoices, payee's receipts, which are prepared outside the organization under audit. These documents are generally considered as providing reliable evidence for the transactions presented by them.

2. **Internal Documents Validated by Independent Source**
   This category comprises documents prepared within the organization under audit but validated by independent sources. Examples of such documents include a cash payment voucher prepared by the accountant of the organization but the payee acknowledges the receipt by signing on the voucher itself. These types of documents are considered as fairly reliable but not as reliable as external documents.

3. **Internal Documents (Without Validation by Independent Sources)**
   This category comprises a large number of documents prepared within the organization but unlike the documents above, have no independent validation. The reliability of these documents depends on the strength of the internal control of the organization.
Physical Inspection
One of the assertions about which an auditor seeks evidence is "existence". Therefore, in financial statement audit, an auditor examines whether the assets and liabilities stated in the balance sheet actually exist on the balance sheet date. Highly reliable evidence about the existence and condition of tangible assets is obtained through physical inspection. However, physical inspection does not provide evidence about the ownership of an asset.

Observation
Observation consists of witnessing a process or procedure being performed by others. This technique helps the auditor to carry out compliance and substantive procedure. For example, the auditor may arrange a surprise visit to ascertain if the prescribed procedures for raw materials are being followed or not. Similarly, the auditor may observe the counting of stocks by employees of the organization under audit for verification of inventories. He also checks the results of verification by counting some of the stocks himself, or by asking the stocktaking team to count the specified stocks under his direct supervision.

Inquiry
Inquiry refers to seeking information and explanations from knowledgeable persons inside or outside the organization under audit. Inquires may be oral or written and this technique helps the auditor to obtain understanding of the system through which the economic information is generated and the related internal controls. In order to collect relevant information through inquiry, the auditor should be able to raise pertinent questions that are designed in a way to obtain specific and precise responses.

Confirmation
To corroborate the information contained in the records, it is common that auditors seek a written or oral statement from competent parties. Example; a debtor may ask to confirm the correctness of his balance appearing in the books of the organization under audit. A written statement by an independent party, which is competent to make the statement, provides highly reliable evidence.
An auditor may also obtain oral statements in support of certain facts from an independent party. However, the reliability of oral statements is generally lower than that of written statement from the same party.

The auditor may also obtain confirmatory statements form officers and employees of the organization under audit. For example, auditors may ask management to confirm, in writing, that the inventories shown in the balance sheet are the property of the organization. A confirmation obtained form employees of the organization under audit is not as reliable as confirmation obtained from independent parties. Sample confirmation letter is attached on the next page.

**Positive Form of Confirmation**

Martin, Inc.
6700 Holmes Street
Kansas City, Missouri 64735

Dear Sirs:

Please confirm directly to our auditors

ADAMS AND BARNES
Certified public accountants
1800 Avenue of the Stars
Los Angeles, California 90067

The correctness of the balance of your account payable to us as shown below and on the enclosed statement at December 31,199x. If the amount is not in agreement with your records at that date, please provide any information, which will aid our auditors in reconciling the difference.

Your prompt return of this form in the enclosed stamped envelope is essential to the completion of the auditors' examination of our financial statements and will be appreciated.
Smith &Co

Controller

THIS IS NOT A REQUEST FOR PAYMENT, BUT MERELY FOR CONFIRMATION OF YOUR ACCOUNT

This statement of our account showing a balance of $24,689.00 due to smith &co. at December 31, 199 xs is correct except as noted below.

Martin, Inc.
By_________

Date_________
Exceptions____________________________________________________________
_____________________________________________________________

**Computation and Retracing Bookkeeping Procedures**

In order to check the arithmetical accuracy of the accounting records, an auditor repeats the same calculations performed by the accountant of the organization in arriving at those figures. This is a simple but reliable technique for the auditor himself is checking its accuracy. Ex. The auditor may check the total of the sales account in the ledger by totaling the amounts himself.

This technique consists of checking the totals, retracing the posting of entries, and verifying the balances.

**Analytical Procedures**

Analytical procedures involve performing trend and ratio analysis and investigating unusual fluctuations and items. This technique involves comparisons and study of relationships.
Examples of analytical procedures include comparing current year figures such as the gross profit ratio with the corresponding figures of the previous year, comparing actual results with budget.

8.4 Audit Reports

Standards of Reporting
The final step in audit is communicating the findings and conclusions regarding the financial statements to the concerned parties. The document through which an auditor communicates his conclusions is known as an audit report.

To avoid confusion and misrepresentation of an audit report there should be uniformity in reporting. Cognizant of this the accounting professing (the AICPA) has developed the following reporting standards.

1. The report shall state whether the financial statements are presented in conformity with generally accepted accounting principles
2. The report shall state whether such principles have been consistently followed or not
3. Informative disclosure in the financial statements are to be regarded as reasonably adequate unless otherwise stated in the report
4. The report shall contain either an expression of opinion regarding the financial statements taken as a whole, or an assertion to the effect that an opinion cannot be expressed. When an overall opinion cannot be expressed the reasons, therefore, should be stated. In all cases where an auditor's name is associated with the financial statements the report should contain a clear-cut indication of the character of the auditor's examination, if any, and the degree of responsibility he is taking.

However, different types of audit reports may be issued based on different circumstances. The auditor should be careful in preparing and issuing the audit report for it is the only means through which users would understand the auditor's opinion.
The content and form of an audit report depends on various factors. For instance for statutory audit, the regulating authority determines the form and content of an audit report, whereas for non statutory audit the form and content of the audit report is determined by the scope and terms of the engagement.

As discussed earlier the form and content of an audit report varies depending on specific situations and cases. However, auditors report on the financial statements should include the following matters.

a) A title identifying the person or persons to whom the report is addressed
b) An introductory paragraph identifying the financial statements audited
c) A separate section appropriately headed, dealing with:
   • Respective responsibilities of directors (or equivalent persons) and auditors
   • The basis of the auditors’ opinion
   • The auditors’ opinion on the financial statements
d) The manuscript or printed signature of the auditors and
e) The date of the audit report

Auditors should distinguish between their responsibilities and those of the directors by including in their report
   • A statement that the financial statements are the responsibility of the reporting entity’s directors
   • A reference to a description of those responsibilities when set out elsewhere in the financial statements or accompanying information: and
   • A statement that the auditors’ responsibility is to express an opinion on the financial statements.

The date of the audit report shows the termination of the auditor's responsibility for discovering and disclosing events occurring subsequent to the balance sheet date and represents the date that the fieldwork was completed in the client's office.
Types of the Auditors' Opinion

Auditors issue different types of reports based on their findings. These are:

Unqualified-standard report is unqualified with explanatory language, qualified, adverse, and disclaimer.

I. The Unqualified Opinion; (standard report)

This report represents a “clean opinion” and may be issued when the conditions listed below have been met, and when no conditions requiring explanatory language exist. The conditions are:

- When the financial statements are presented fairly in conformity with generally accepted accounting principles, including adequate disclosure
- If the audit was performed in accordance with generally accepted auditing standards
- If there were no scope limitations preventing the auditor from gathering evidence necessary to support their opinion

The auditor's standard report has three paragraphs. The introductory, scope, and opinion paragraph

The introductory paragraph indicates that:

1. The financial statements have been audited in accordance with GAAS,
2. The financial statements are the responsibility of management, and
3. The auditors' responsibility is to express an opinion on them.

The second paragraph (the scope paragraph) describes the nature of the audit. The third paragraph, opinion paragraph, represents the auditors' opinion whether the financial statements are in conformity with GAAP, and states the consistent application of GAAP.
A sample of the standard auditors’ report is given below

Independent Auditors' Report

To the Board of Directors and Stockholders
XYZ Company:

We have audited the accompanying balance sheet of XYZ Company as of December 31, 19XX, and the related statements of income, retained earnings, and cash flows for the year then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of XYZ Company as of December 31, 19XX, and the results of its operations and its cash flows for the year then ended in conformity with generally accepted accounting principles.

Los Angeles, Calif  
Certified Public Accountants  
February 26, 19xx
II. Unqualified Opinion - with explanatory language

This type of report is issued when there is a need of adding an explanatory paragraph to the standard auditor's report resulting from certain circumstances. Examples of such circumstances are:

- When part of the audit work is performed by other auditors and when the principal auditors want to disclose the fact
- When there are major uncertainties with respect to the company being audited

III. A Qualified Opinion

A qualified opinion is basically a positive opinion. It asserts that the financial statements, viewed as a whole, are not misleading. Qualified opinion is issued when the financial statements depart materially from generally accepted accounting principles, or limitations are placed on the scope of the auditor's procedures. The problems, while material, do not overshadow the overall fairness of the statements

IV. An Adverse Opinion (Negative Opinion)

This is a negative opinion, ascertaining that the financial statements are not a fair presentation. Auditors will issue an adverse opinion when the deficiencies in the financial statements are so significant that the statements taken as a whole are misleading. All significant reasons for the issuance of an adverse opinion should be set forth in an explanatory paragraph.

V. A disclaimer of opinion

A disclaimer of opinion means that due to a significant scope restriction the auditors were unable to form an opinion on the fairness of the financial statements. A disclaimer is neither a positive nor a negative opinion—it simply means that the auditors do not have an adequate basis for expressing an opinion.
Summary

Auditing is an exercise whose objective is to enable auditors to express an opinion whether the financial statements give a true and fair view (or equivalent) of the entity's affairs at the period end (balance sheet) and its profit and loss (or income and expenditures) for the period then ended and have been properly prepared in accordance with the applicable recording framework (for example relevant legislation and applicable standards) such as the 1960 commercial code of Ethiopia or, where statutory or other requirements prescribe the term, whether the financial statements "present fairly".

Audit procedures are specific acts performed by the auditor to gather evidence to determine if specific audit objectives are being met. A set of audit procedures prepared to test audit objectives for a specific component of the financial statements is referred to as an audit program.

Accounting data used to test audit objectives include the books of original entry, related accounting manuals, and records such as worksheets and spreadsheets that support the financial statements. Many times these data are in electronic form. Corroborating evidential matter includes both written and electronic information such as checks, records of electronic funds transfers, invoices, contracts, minutes, confirmations, and written representations.

An auditor should not issue unqualified opinion on financial statements unless these statements are prepared according to the principles and standards outlined by the various designated bodies, like the Financial Accounting Standards Board (FASB). However, if application of the principles and standards results in misleading financial statements, the auditors should express the departure and show the effect of the departure in the financial statement.

The auditor relies on evidence that is persuasive rather than convincing in forming an opinion on a set of financial statements. This occurs for two reasons: (1) Because of
cost considerations, the auditor only examines a sample of the transactions that compose an account balance or class of transactions. (2) Due to the nature of evidence, the auditor must often rely on evidence that is not perfectly reliable.

In contrast to common law, the plaintiff does not have to prove negligence or fraud, reliance on the auditor's opinion, a causal relationship, or a contractual relationship. The plaintiff need only prove that a loss was suffered and that the audited financial statements contained a material omission or misstatement. One defense that is available to the auditor is that of “due diligence”. That is, the auditor must have made a reasonable investigation.

Ethics is a system or code of conduct based on moral duties and obligations that indicates how an individual should behave. Professionalism, on the other hand, refers to the conduct, aims, or qualities that characterize or mark a profession or professional person.
Review Questions

11. Which of the following elements is not related to audit quality?
   A. due diligence
   B. independence
   C. audit fees
   D. audit competence

12. Which of the following statements is not correct in regard to internal auditing?
   A. Internal auditing has evolved into a highly professional activity that extends beyond the appraisal of the efficiency and effectiveness of an entity's operations.
   B. The internal auditor's judgments are subordinated to those of management.
   C. Internal auditing has become a function that evaluates and improves an organization’s risk management, control and governance processes to add value to the organization.
   D. Internal auditing is carried out within an organization by employees of the organization or by personnel contracted for the purpose.

13. The risk-based audit approach
   A. uses an objective/risk/controls formula
   B. identifies the areas of greatest risk
   C. is a matrix to document and analyze an effective audit program
   D. All of the above answers.

14. Which of the following is not an attribute standard?
   A. Independence and objectivity
   B. Proficiency and due professional care
   C. Quality assurance and compliance
   D. Engagement Planning

15. In an operational audit which of the following auditing procedures does the auditor primarily rely on?
   A. inquiry and observation
   B. analytical procedures
   C. physical inspection
   D. tracing and vouching
16. Which of the following statement is most correct in regard to audit mandates?
   A. Audit mandates specify the reporting requirements of the auditor-general.
   B. Audit mandates state the functions and powers needed to carry out the audit.
   C. Audit mandates are usually determined by arrangement or contract.
   D. Audit mandates are sometimes embodied in legislation.

17. An audit mandate in public sector auditing refers to:
   A. Auditing Standards and practice statements applicable to public sector audits.
   B. The scope of the audit.
   C. The duties imposed on the Auditor-General.
   D. The perceptions of the role of the Auditor-General.

18. The form of attestation that provides the highest form of assurance is a(n):
   A. Assembly.
   B. Compilation.
   C. Review.
   D. Examination.

19. Audits of financial statements include an expression of a conclusion about which of the following financial statement characteristics?
   A. Governance.
   B. Reliability.
   C. Relevance.
   D. Timeliness.

20. Which of the following is not considered a type of audit?
   A. Operational audit.
   B. Sufficiency audit.
   C. Compliance audit.
   D. Financial statement audit.

21. If an auditor had a substantial stock investment in a client that s(he) was auditing, which of the following would be true?
   A. The auditor would lack independence.
B. The auditor would be violating the FASB standards.
C. The auditor would be violating the Institute of Management Accounting standards.
D. The auditor would be violating the IIA standards.

22. Generally accepted accounting principles (GAAP) are distinguished from generally accepted auditing standards (GAAS) in that:
   A. GAAP are the principles for presentation of financial statements and underlying transactions, while GAAS are the standards auditors should follow when conducting an audit.
   B. GAAP are the principles auditors follow when conducting an audit, while GAAS are the standards for presentation of financial statements and underlying transactions.
   C. GAAP are promulgated by the SEC, while GAAS are promulgated by the FASB.
   D. When GAAP are violated, sufficiently strong GAAS may make up for most GAAP deficiencies.

23. When GAAS do not provide "hard and fast rules," they provide subjective guidance which allows auditors to:
   A. Tailor their audit to procedures requested by management.
   B. Only apply those standards that are important to the audit.
   C. Accurately interpret the profession's Code of Professional Conduct.
   D. Use adequate professional judgment when applying the standards.

24. Periodically, auditors are sanctioned or penalized for performing audits for which they lack sufficient skills and competence. This is a violation of which of the following GAAS?
   A. Due professional care.
   B. **Adequate technical training and proficiency**.
   C. Independence.
   D. Violation of public trust.

25. In analyzing the plant assets account, why is the examination of repairs and maintenance records important?
   A. Completeness.  
   B. Presentation.  
   C. Existence.  
   D. Valuation.
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