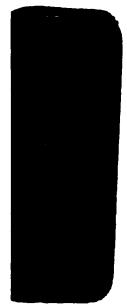


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EXTENSION PHILOSOPHY

by

Joseph Di Franco

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EXTENSION PHILOSOPHY

by

Joseph Di Franco[★]

Perhaps too many of us in extension think in terms of a professional discipline when we discuss extension. Although thinking professionally is not bad in itself, we assume that all it takes to be a professional is to learn the terminology, rules, and philosophy of our respective disciplines.

The philosophy of extension, however, is not something abstract. It is the basic characteristic fibre of the individuals within the "discipline" of extension. Many of us who have decided to make extension our life work soon realize that there are some general philosophical qualities that apply to extension, but that unless we, the individuals, adopt, believe, and practice these qualities, there is no real meaning to a "philosophy of extension."

But what are some of these qualities?

One is that we must accept the belief that ideas must be put to work for the betterment of the human race. Pursuing knowledge for its own sake is like keeping tools locked up in a tool chest. Knowledge must be put to work.

Another of these qualities is that knowledge can only be transferred through a process of "man helping his fellow man." With this, we must also accept a fundamental belief in the ability of people

★ Project Leader of Extension Education Unit, Inter-American Institute of Agricultural Sciences, Turrialba, Costa Rica.

The first part of the document discusses the importance of maintaining accurate records and the role of the accounting department in providing financial information to management. It emphasizes that the accounting system should be designed to provide timely and reliable data for decision-making.

The second part of the document describes the various components of an accounting system, including the general ledger, subsidiary ledgers, and the trial balance. It explains how these components are used to track and report financial transactions.

The third part of the document discusses the importance of internal controls and the role of the accounting department in implementing and monitoring these controls. It emphasizes that a strong internal control system is essential for ensuring the accuracy and reliability of financial information.

The fourth part of the document describes the various methods used to value inventory, including the first-in, first-out (FIFO) method and the last-in, first-out (LIFO) method. It explains how these methods affect the calculation of cost of goods sold and net income.

The fifth part of the document discusses the importance of depreciation and the role of the accounting department in calculating and recording depreciation expense. It explains that depreciation is a non-cash expense that reduces the book value of a fixed asset over its useful life.

The sixth part of the document describes the various methods used to calculate earnings per share (EPS) and the role of the accounting department in providing this information to investors. It emphasizes that EPS is a key indicator of a company's profitability and is used to evaluate the value of a company's stock.

The seventh part of the document discusses the importance of budgeting and the role of the accounting department in preparing and monitoring the budget. It explains that a budget is a financial plan that outlines the expected revenues and expenses for a given period and is used to control and evaluate the performance of the organization.

The eighth part of the document describes the various methods used to analyze financial statements and the role of the accounting department in providing this information to management. It emphasizes that financial statement analysis is a key tool for evaluating a company's financial health and performance.

The ninth part of the document discusses the importance of cash flow management and the role of the accounting department in tracking and reporting cash flows. It explains that cash flow is the net amount of cash and cash equivalents that flow into and out of a company and is a key indicator of a company's liquidity.

The tenth part of the document describes the various methods used to estimate the fair value of a company's stock and the role of the accounting department in providing this information to investors. It emphasizes that fair value is the price that would be received from the sale of an asset or liability at the measurement date.

to help themselves -- and in the fact that all levels of society can learn to make decisions.

One other belief we must hold is that there is no fundamental difference in the intellectual abilities of any race or sex, if given a chance to acquire education and if helped in the application of knowledge.

After many years of experience in extension work, we can also add a few more specific beliefs that are also relevant. They are:

1. That education is the most permanent way through which to bring about change; extension is fundamentally education.
2. That extension education must be based upon freedom of choice and voluntary participation; participation in extension activities functions best when democratic processes are applied.
3. That extension must be a form of education that teaches people to do things, not a system of doing things for people.

Education must be based upon facts (research), although these facts may need to be translated and interpreted and made understandable for rural people, so that they can put knowledge to work.

All of the abovementioned qualities and beliefs must become the basic philosophy of extension workers. Only then can we begin to understand the scope of extension education. Only then can we apply

the principles so that they have meaning. Only then can extension workers plan solutions to the problems involved in helping rural people. Only when enough extension workers believe and practice these beliefs will they become professionals; only then will the extension profession develop a creed for its "discipline" -- a philosophy for extension, if you will.

This is true wherever extension education efforts are taking place. Extension in Latin America will only be as good as are the individuals doing extension. The philosophy of extension can only be as good as the beliefs of the extension workers. Unfortunately, there are many extension workers who do not have a favorable philosophy for doing extension work. It is fortunate, however, that there are many who do.

When extension people begin to accept the "philosophy of extension," they are also more able to apply the principles of extension. The principles then become more significant and in turn become a part of the individual's philosophy.

Some principles which are now recognized as successful guides for extension have been developed from experiences in different areas of the world. One composite list of principles is the following:

PRINCIPLES OF EXTENSION^{*}

Rural adult education (with emphasis on the extension process)

should:

- I. Be based on conditions that exist (local, regional, and national).
- II. Involve people in actions that promote their welfare.
- III. Develop programs gradually.
- IV. Aim basically at people's interests and needs.
- V. Use democratic methods.
- VI. Keep programs flexible.
- VII. Work through understanding of the culture.
- VIII. Use local leaders.
- IX. Use existing agencies.
- X. Utilize trained specialists.
- XI. Work with all members of the family.
- XII. Make programs as broad as needs of rural people.
- XIII. Evaluate continuously.
- XIV. Work with all classes of the society.
- XV. Keep in line with national policies.
- XVI. Use the community approach.
- XVII. Help people recognize their needs.

* Joseph Di Franco, "A Collection of Principles and Guides." Comparative Extension Publication Number 4. New York State College of Agriculture at Cornell University, Ithaca, New York. June, 1958. page 9.

These principles in themselves help to clarify some important aspects of the extension philosophy. No philosophy of extension, however, is effective unless it is applied. Neither can the principles be effectively used unless the fundamental beliefs inherent in good extension workers exist.

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A vivid description of the extension process as interpreted and applied at the Allahabad Agricultural Institute in Uttar Pradesh, India. The Institute had started pilot extension projects in 400 nearby villages, and developed the book as a text used in training the Gaon Sathi (literally "the village companion"), for his work in carrying extension to rural India. So that the text may be used as a guide for group discussion, a list of questions appears in the appendix, covering the materials presented in each chapter.

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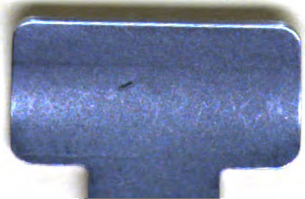
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November, 1959

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