

# Wits

## ACCOUNTING ALUMNI

### Tracer Study 2012



UNIVERSITY OF THE  
WITWATERSRAND,  
JOHANNESBURG



# Accounting Alumni

**Tracer Study 2012**

**Prepared by:**

The Quality and Academic Planning Office  
Strategic Planning Division  
University of the Witwatersrand  
4th Floor, Senate House

*Tel:* 011 717 1162/1181

*Website:* <http://web.wits.ac.za/AboutWits/StrategicPlanningDivision>







*University of the Witwatersrand*

# Acknowledgement

## Conceptualisation

Prinola Govenden  
Nhlanhla Cele

## Report Writing

Prinola Govenden (*Primary Report Writer*)  
Shepherd Mpofu (PhD) (*Reviewer and Secondary Report Writer*)  
Nhlanhla Cele (*Reviewer and Auxiliary Report Writer*)

## Data Analysis

Ali Denewade, Administrator of Special projects, Strategic Planning Division

## Chief Editors

Rina Minervini, Consulting Language Editor  
Nhlanhla Cele, Director of Strategic Planning, Critical Reader

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# | Executive Summary

This tracer study was conducted by the Strategic Planning Division's Institutional Research Unit in 2012. The study presents accounting alumni's attitudes towards and satisfaction levels with the Wits experience, with specific focus on the aspects of educational academic experience, learning climate, institutional culture and professional development. An online survey was used to access the alumni populace. The main research instrument was an online questionnaire comprising mainly structured and a few non-structured questions. A total of 137 accounting alumni participated in this study, a response rate of 15%.

Alumni rated the following aspects of the Wits experience as largely positive:

- Wits remains a University of first choice for many that seek an accounting qualification.
- The reputation of Wits as an Institution is a major draw card for studying accounting at Wits, followed by Wits' reputation in the accounting discipline.
- Treating its students with principles of equality and fairness.
- Discrimination against student due to race or gender was experienced by a minor percentage.
- The Wits School of Accounting makes its students feel welcomed and provided an atmosphere that was welcoming and conducive to learning.
- Alumni were highly satisfied with the key aspects of the Wits Education: course content, career preparedness, teaching model (staff, style, method and quality).
- Wits having a high standard of work and academic excellence, teaching and lectures,

The Wits people and culture were cited as the best aspects of their Wits Education by most alumni.

Based on the issues raised by alumni, the following areas need further review and assessment in line with the strategic objectives of the University:

- The administration of the school, parking availability on campus and the temperature of the lecture rooms should be addressed for a more conducive learning environment.
- Additional non-academic support that is above and beyond the core course teaching, such as extra lessons from staff and career development, is needed.
- In the areas of course content and teaching model, the School should consider the recommendations given by alumni, such as including more soft skills into course content, the use of more guest lecturers, and providing more support for struggling students.

# Introduction

The Accounting Alumni Tracer Study is the first in a series of professions-focused studies across four disciplines: Accounting, Law, Engineering and Medical Sciences. These tracer studies survey former students (alumni) with the intention to determine sentiments they hold about the University and the extent to which they wish to continue engaged in the development affairs and well-being of the University. The information gained from survey items is useful for the improvement of the institution and increasing its efficiency (Millington, 2007). Alumni surveys provide higher education institutions with a useful tool for accountability, efficiency, and alignment with public needs, and ensuring that their education yields maximum economic and social benefits (Cabrera et al., 2003).

World-class universities recognise the benefits of alumni studies to institutional enhancement and ensuring that alumni remain loyal to their Alma Mater. Such view alumni as key stakeholders, and hence invest in communication and relationship building. For example, the University of Oxford<sup>1</sup> conducts alumni surveys<sup>2</sup> to measure the effectiveness of university-run programmes.<sup>3</sup> The Harvard Alumni Association aims to continue the Harvard experience post-graduation and includes the provision of volunteer programmes.<sup>4</sup> Similarly, Stanford University's<sup>5</sup> Alumni Association provides opportunities to volunteer, including days of service in communities.<sup>6</sup> Other higher education institutions worldwide also recognise the importance of alumni and alumni engagement. A case in point is the belief of the University of Indonesia 'that integration holds an important role in becoming a world-class research university'. Hence in 2007, this university established a Directorate of Alumni to maintain the relationship between alumni and the university.<sup>7</sup>

The accounting profession in South Africa is a key contributor to the economy and an essential service. Compared to most developing countries, South Africa boasts a large and well-developed market for professional services in general. Official data, provided by Statistics South Africa (StatsSA) as of 2009, indicate that accounting services contribute around 0.8% of GDP in the category of 'Accounting, bookkeeping and auditing activities, tax consultancy'. But this is likely to be a large underestimate of the contribution made by qualified accountants (many of whom do not work for the specialist service firms measured by StatsSA) to the economy as a whole (Condon et al., 2009: 2).

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<sup>1</sup> Ranked second in *The Times Higher Education World University Rankings 2012-2013*.

<sup>2</sup> The most recent survey was the 2012 University of Oxford Alumni Survey.

<sup>3</sup> <https://www.alumni.ox.ac.uk/page.aspx?pid=563>

<sup>4</sup> <http://alumni.harvard.edu/about-haa>

<sup>5</sup> Ranked joint second position in *The Times Higher Education World University Rankings 2012-2013*.

<sup>6</sup> <https://alumni.stanford.edu/get/page/landing/volunteering>

<sup>7</sup> <http://www.ui.ac.id/en/alumni/page/overview>

A study of accounting alumni is beneficial to both the institutional improvement of Wits and attainment of its Vision 2022 strategic objectives, as well as the standard of accounting education, which contributes significantly to the economy. The accounting professional education is one of the main and critical pillars of Wits professional education offered through its educational programmes. Through the production of high level professional in the accountancy field, the University is able to contribute to national intellectual capital development imperatives and an academic citizen of good standing. In addition to this, the University is able to provide global labour markets with high level accountants and graduates who fulfil a meaningful role in business, governments and global civil society. This study was very important for ensuring that the University gives empirical space to the voice of alumni with the view to establish and solicit renewed commitment of Wits alumni to the University.

# Perspectives and Paradigms

Accounting education has been under scrutiny, particularly since the 1980s, by policy-makers, educators, researchers, practitioners, and the public. In the wake of the recent financial failures in many countries, in which accountants were implicated (for example, Enron and WorldCom in the United States, Parmalat in Italy), attention has been directed again to accounting education (Carra et al., 2007: 359).

Internationally, higher education institutions have embarked on studies of their accounting alumni. A study by Marquette University in Wisconsin, USA, about the personal values of accounting graduates, to learn how these might differ by age and gender, was sparked by headlines by questioning the value and ethics of accountants and the once dominant reputation of accountants as independent, reliable, honest and watchdogs (Giacomo and Eaton, 2003).

An accounting alumni study undertaken by the Massey University in New Zealand dealt with the design of accounting programmes, and proposed to ascertain the views of an important stakeholder group (i.e. alumni ) on this issue (ibid.: 359).

Tracer studies have been conducted by educational institutions for decades (Millington, 2007). Their growth in the United States as a case in point has been attributed to the number of internal and external demands for assessment (Dellow and Romano, 2002). Alumni surveys have long been used as an effective evaluation tool, a case in point being Ohio University using them as one part of an ongoing programme of institutional evaluation and improvement (Moden and Williford, 1988, quoted in Pike 1993a). This tracer study sought to evaluate aspects of the quality of accounting education with the intention of flagging areas of required improvement. There are numerous benefits of understanding and promoting alumni surveys in assessing the performance programme outcomes (Hartman and Schmidt, 1995).

Researchers identify alumni as an important stakeholder group to provide valuable insights into the strengths and weaknesses of their educational experience. Successful higher education demands assessment, accountability, and market-driven research to fulfil extensive internal and external needs (Dellow and Romano, 2002).

Alumni surveys are well positioned in comparison to other surveys of other cohorts such as undergraduates, dropouts, graduate students, to elicit individual reflections since graduation about the quality of educational experiences, (Moden and Williford, 1988, quoted in Pike, 1993). The role of alumni surveys in evaluating the quality and effectiveness of education programmes is particularly significant (Pike, 1990, quoted in Pike, 1993), and they are relied on for this purpose (Pike, 1993: 66).

Alumni research has been considered to be fundamentally the most productive field of assessment for linking higher education accountability and improvement

(Borden, 2005: 62). In educational research the tracer study is referred to as an alumni survey since its target group comprises former students, and the information gained from survey items can be used by the graduate's alma mater and other education stakeholders for curriculum development and reform (Millington, 2007.).

Alumni surveys are used to reach key audiences to have a positive impact on the advancement of higher education institutions (Cabrera et al., 2005). The evaluation of this study was conducted with the intention of advancing the attainment of Wits' strategic imperative to provide high-quality, internationally competitive education founded on high academic standards.

Higher education institutions have long used alumni surveys to measure learning and development to assess their education programmes (Pike, 1993b: 23). Surveys of alumni perceptions are an important source of data concerning university outcomes (Vailga 1982). Research has found, time and time again, that dimensions of learning and development are positively related to each other and to satisfaction with higher educational institutions (Pike, 1993b: 23). The present study evaluated dimensions of learning and development through eliciting satisfaction levels and perceptions of key aspects of the teaching model and learning climate at Wits. The satisfaction level of a programme is highly congruent with the effectiveness of learning and development outcomes. In a report summarising United States national results of a college student experience survey, Pike (1989) found that all five dimensions surveyed of reported learning and development were positively related to satisfaction.

Tracer studies also enable the evaluation of the results of the education and training provided by a particular Institution and examine and evaluate the current and future career, as well as employment opportunities and prospects, of graduates (Boaduo, 2009). The present study also identified the profiles of alumni: personal, educational and career.

Satisfaction with and perception of the quality of professional development rendered by Wits was also evaluated in the study. A 2009 study (Griesel and Parker, 2009) undertaken by Higher Education South Africa and the South African Qualifications Authority, which focused on the quality of graduates produced by public higher education institutions in South Africa, highlights that governments in many countries have initiatives focusing on higher education and employment in the workplace. This is due to the mounting pressure on higher education from government and employers to produce graduates who are employable in the sense that they have the attributes, capabilities and dispositions to work successfully. Hence, assessment of the quality of education in ensuring solid career preparedness is a key higher education focus in both the international and national context. For this reason, this study also assessed the Wits education in terms of it providing the necessary skills and foundation for a successful accounting career.

The learning climate and institutional culture are key components in providing a positive university experience and effective education. Higher education institutions must aspire to address and honour cultural diversity in teaching and learning to create an effective learning environment (Chan, 2004). The climate is a major contributor to the overall education benefits, thus its enhancement to benefit student learning is a central matter of concern for higher education institutions (Day, 2009: 9.1).

It has been argued that a learning climate cannot be planned and implemented in a mechanistic fashion, it should be a site of nurturing, sensitivity, flexibility, adaptability, and responsiveness (ibid.). The Task Force on Higher Education and Society (1999) convened by the World Bank and UNESCO, which brought together education experts from 13 countries to explore the future of higher education in the developing world, noted that a well-qualified and highly motivated faculty [teaching staff] is critical to the quality of higher education institutions. Lecturers' consistent presence and availability to students and colleagues has an enormous influence in creating an atmosphere that encourages learning. Yet few institutions in developing countries enforce, or even have,

structures against moonlighting and excessive absenteeism. In many institutions, students face difficult conditions for study. This survey also solicited responsiveness to the learning climate, specifically at the school/departmental level, as well as fairness and equality in the institutional culture.

Alumni research is most effective when rooted in a systematic and integrated approach to higher education assessment, which can be described as a culture of evidence that shows 'willingness not only to create measures and collect data on outcomes but also to use this information to redesign practices for improving quality' (National Center for Postsecondary Improvement, 2002). Alumni surveys can be used to help develop a more integrated and better-aligned assessment capacity (ibid.: 71). Tracer study research emanates from a desire to improve the status quo, and hence provides recommendations for improvement (Cabrera et al., 2005).



# Aims of Tracer Study

This tracer study aims to establish an institutional understanding of how accounting alumni experienced and rate the University of the Witwatersrand, with the intention of using the information acquired to enhance the Wits experience today and in the future. Its four target areas are:

1. Educational experience
2. Professional development<sup>8</sup>
3. Institutional culture

The study operated within the context of Wits' commitment to pursue intellectual elitism as an approach that will nurture world leaders in their respective fields of engagement, and graduates through professional development and educational programmes that compare with the best in the world (*Wits Vision 2022*). The University further aspires to be an institution built on principles of intellectual excellence, committed to providing high-quality, internationally competitive education founded on high academic standards, cutting-edge research, public engagement and productive partnership with leading institutions throughout the world (*ibid.*).

In line with the target areas listed above, the study operated within four primary research questions:

1. What are the alumni's satisfaction levels and views with regard to the Wits educational experience?
2. What are the alumni's satisfaction levels and views with regard to the Wits learning climate?
3. What are the alumni's satisfaction levels and views with regard to the Wits institutional culture?
4. What are the alumni's satisfaction levels and views with regard to the Wits professional development?

Hence the study was guided by the following five main areas of focus:

**Profiling of alumni:** Personal profile (gender, age, year of graduation), educational profile (host school/department, educational qualification/s), and career profiling (current and sector of employment).

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<sup>8</sup> This study understands 'professional development' as skills and knowledge attained for both personal development and career advancement.

**Educational experience:** The choice of the University as a study option. Ratings of Wits educational components: course content, teaching staff, teaching style, teaching methods, teaching quality, career preparedness, non-academic support services, career development. Best aspects of the Wits educational experience.

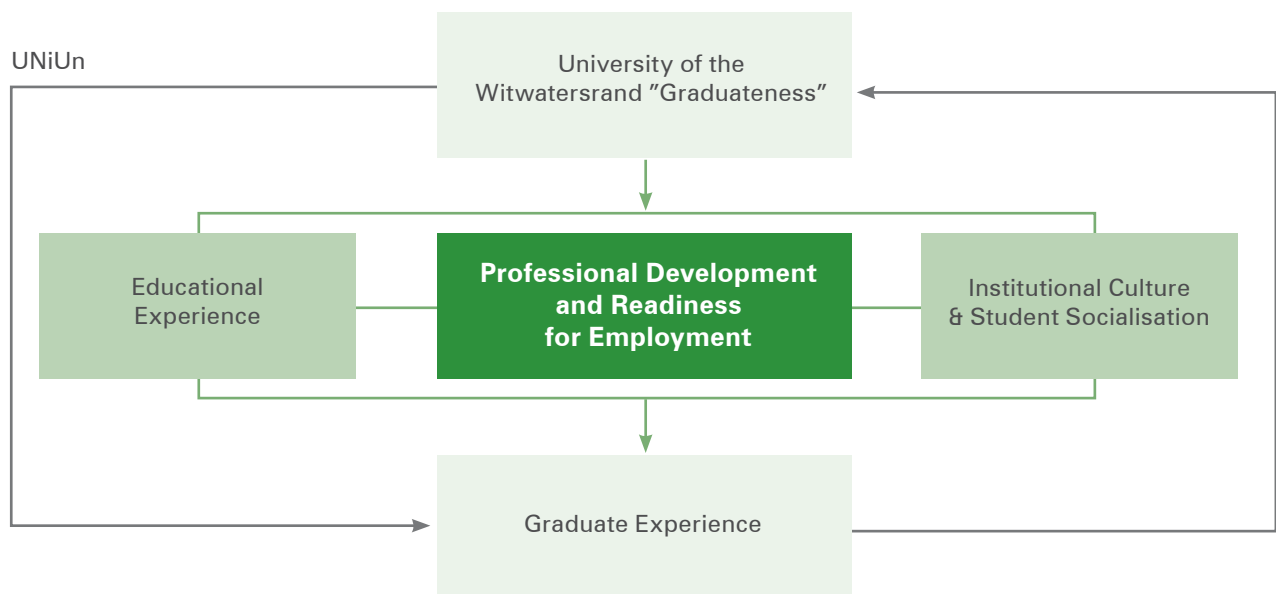
**Learning climate:** The atmosphere of the School/department and overall learning climate.

**Institutional culture:** Fairness and equality.

**Professional development:** Career preparedness, Wits producing global citizens.

# Conceptual Framework of the Study

This study is premised on the conceptual assumption that there are four target-area determinants to assess satisfaction with the Wits experience and these are illustrated in Figure 1. The study argues that graduate experience depends on the quality of the Wits educational experience, educational experience (academic), institutional culture and learning climate (school/departmental) and professional development. The research instrument was structured to take cognisance of this framework.



*Figure 1: Conceptual Framework of the Wits experience*

*Adapted from Nhlanhla Cele, Postgraduate Student Experience Survey 2012*

**Educational experience:** The satisfaction level of an academic programme is highly congruent with the effectiveness of programme outcomes. This component explored the satisfaction levels and ratings of the Wits academic experience specifically course content, teaching staff, teaching style, teaching methods, teaching quality and non-academic support as well as career preparedness and Wits career development. It also solicits the best aspects of their Wits academic experience. Alumni perceptions and ratings of their academic education pose opportunities for institutional improvement. Literature suggests that Alumni feedback is an effective tool to assess the programme outcome and can be used as part of an ongoing programme of institutional evaluation and improvement.

**Professional development:** Alumni surveys gather individual reflections since graduation on the quality of education and career preparedness. This cohort have had the unique opportunity to test their Wits education against their career experience. The quality of Wits professional development was also evaluated in the study. The quality of graduates has been a pertinent issue for Governments and Higher Education Institutions and is this a key focus for this study. Wits commits to providing professional development of an exceptionally high standard. Issues of quality career preparedness and views on how Wits helped in career development is probed.

**Institutional culture:** Wits has enshrined the values of the South African Constitution in its institutional culture. Students should be treated fairly and equally at all times and not discriminated against on racial or gender grounds. An institutional culture of equality and fairness in a Higher Education institution is an important building block for an inclusive and positive environment. This component zones in on experiences of discrimination as well as perceptions of equality and fairness.

A conducive learning climate is key in fostering a positive Wits experience. Literature highlights the importance of honouring cultural diversity in teaching and learning. The learning climate is a major contributor to the overall experience and student benefit. Literature shows that a learning climate should be a site of nurturing, sensitivity, flexibility, adaptability and responsiveness. Similarly previous studies highlight the importance of a well qualified and highly motivated faculty [teaching staff]. The learning environment can hinder or encourage learning for the students. This aspect explored issues of feeling welcomed and a conducive learning climate and views on the general atmosphere.

**Graduateness:** While it is a given that there is no consensus in defining *graduateness*, in this study it is defined to embrace all attributes stated above. *Graduateness* is not synonymous to exit level competences as defined in outcomes based education, but defines peculiarity and exceptional conditionality where graduates stand out from the pack by being able to live in the future world through current imagination as defined by Makhanya (UNISA, 2010). *Graduateness* is thus deeper than mastery of subject content and completion of the official curriculum prescribed for learning programmes or meeting basic requirements for professional practice. It is more than possession of field-specific knowledge; shared qualification level competences; and career specific skills. *Graduateness* embodies attributes that embrace social values, critical thinking skills, functional knowledge, reflective competencies, and an appreciation of diversity and life's complexities as the definitive qualities of a global civil society of the 21<sup>st</sup> century. This refers to a "high calibre graduate... who possesses, and perhaps even exceeds expectations with regards to the knowledge, skills and attributes needed to be successful in the workplace." (Raymond and McNabb, 1993)

Wits holds the view that graduates produced from this university need to exude particular distinct attributes that separate them from those produced in other South African universities. In the *Teaching and Learning Plan 2010-2014*, the university stated that *graduateness* at Wits means more than the ability to pass exams, and includes the development of values such as academic freedom; independent enquiry and trust; depth of knowledge and the value of critical thinking; breadth of knowledge; collegiality; international comparability; social responsiveness; commitment to community service; social inclusivity and intellectual integrity (Wits, 2005). As often articulated in literature that *graduateness* is a state and extent of graduate readiness expressed through the combination of the following five broad characteristics:

- sound grounding in specialized knowledge domains and the agility to adapt to generic contexts
- the ability to be resilient and caring members of a global civil society
- the ability to think critically and innovatively
- an awareness of their own development needs and future challenges

As reflected in the Wits Vision 2022 Strategic Framework, Wits wishes to produce 'global citizen' graduates which exude the following attributes:

- a rich and in-depth knowledge of specialist knowledge areas
- intellectual integrity, a strong sense of professional ethics and public good values
- command high level problem solving and critical thinking skills
- have good communication social and business communication skills
- poses functional knowledge across a broad range of disciplines
- have understanding of life's complexities and ambiguities as well as a high level ability to work within these circumstances
- continuous development of cognitive skills through life-long learning
- command transferable skills and functional knowledge for purposes of different employment opportunities
- outstanding interpersonal skills and an ability to appreciate and embrace diversity
- an ability to bring about innovation and constructive change in their professions and in civil society
- leadership skills and an ability to mentor others
- broader understanding of human rights, social justice and environmental sustainability imperatives
- a strong sense of civic and social responsibility
- a distinct ability to think independently and imagine the future as underpinned by a sense of public good and values of global citizenship

# Research Method

The study employed qualitative and quantitative research methodologies, and used an electronic once-off survey as the main tool for data collection. The survey did not target a particular response rate, and was open. Wits accounting alumni with a registered e-mail address with the Alumni Relations office were sent an e-mail invitation to participate in the survey. A total of 137 Wits accounting alumni participated. Approximately 1 371 alumni were e-mailed; 176 of these e-mails bounced back. The survey was therefore successfully sent to 1 195 accounting alumni. The response rate was 15%.

The methodology embedded five key features; hence questions were designed to elicit the following information:

1. Profile
2. Educational experiences and ratings
3. Learning climate experiences and ratings
4. Institutional culture experiences and ratings
5. Professional development satisfaction levels and ratings

## QUESTIONNAIRE DESIGN

The questionnaire consisted of both open-ended and closed-ended questions. Most questions were framed as closed-ended questions. At the end of the main sections respondents were invited to make any further comments they wished, as well as provide recommendations. The questionnaire was designed to be completed in 15 minutes and consideration was given to the inclusion of questions relating to the relative importance of the objectives of the study. Initial drafts of the questionnaire were piloted to identify any remaining ambiguities and problems.

The satisfaction data used in the study emanated from questions concerning ratings of aspects of the alumni experiences. Response options were 'strongly agree', 'agree', 'disagree', and 'strongly disagree'.

Best practices in the design of alumni surveys suggest collaboration among key internal stakeholders such as deans, institutional research and public affairs (Pollick, 1995; Pendel, 1985; Fisher, 1988). The Head of the Wits School of Accountancy, Prof. Jackie Arendse, was interviewed face to face. Her input assisted in developing the discipline-specific sections of the questionnaire. She was asked the following open-ended questions:

- Are there any specific questions that you would like alumni to be asked?
- Does your School have a marketing strategy to market Wits as a first choice for potential accounting students?



- Does the School have any mechanisms in place to engage with its alumni (e.g. events, newsletters, etc.)?
- What achievements contribute to being regarded as a successful accountant?

The questionnaire underwent an internal evaluation process, input and approval through structures within Wits (Wits Alumni Relations office and the Strategic Planning Division).

## POPULATION & SAMPLE DESIGN

The survey targeted alumni across all years of graduation. It has been noted that when a number of decades of graduates are covered by an alumni survey, it results in a very large number of observations and the ability to examine trends over time in education and career histories (Eesley, 2012).

Confidentiality is an issue of both legal and professional importance (Melchori, 1988), hence safeguards were put in place to ensure the individual identities of the respondents were protected and kept anonymous.

## QUESTIONNAIRE DELIVERY

Data-collection activities were undertaken during the two-month period of April-May 2012. The information provided by respondents was collated and used in this study. There was no direct access to or contact with respondents.

The main drawback of mail surveys is low response rates, but Stevenson, Walleri and Japely (1985) recommend using multiple follow-up mailing to non-respondents to bolster response rates (Cabrera et al., 2005). After the survey was e-mailed to alumni, various steps were taken to promote it. Details of the survey were posted on the Alumni Relations LinkedIn account, which has 4 805 members, twitter account, and website. The survey was also mentioned in *The Edge* newsletter (for Wits alumni) and the Wits news e-letter. A follow-up e-mail was sent to alumni a week before the closing date to persuade them to participate.

Accounting-related companies were also contacted via e-mail and telephone to encourage their Wits accounting alumni to participate in the survey. Many companies, via their human resources departments (who were able to filter their Wits graduates), sent the survey to their Wits alumni. Those contacted:

- Deloitte
- Ernst & Young
- PricewaterhouseCoopers (PwC)
- KPMG
- South African Revenue Services (SARS)
- Auditor General of South Africa
- Chartered Institute of Management Accountants (CIMA)
- National Treasury
- PKF
- RSM Betty & Dickson
- SAIPA (SA Institute of Professional Accountants)
- Xabiso Chartered Accountants
- Standard Chartered Bank
- Sizwentsaluba VSB

## LIMITATIONS

Low response rates have been noted as a drawback in conducting alumni surveys (Eesley 2012). The Wits Alumni Relations office has reported that approximately 5% of alumni e-mailed by Wits University open their e-mails. Hence the response rate of the study was affected by this; however the sample size was sufficient to conduct a strategic assessment within the remit of the study.

## PROFILING OF ALUMNI

The first section of the study provides personal, educational and career profiles of the sample of respondents. The personal profile covers details of gender, age, country of origin, country currently living in and year of graduation. The educational profile provides the host school/department as well as educational qualifications. Lastly, the career profile outlines the respondents' sectors of employment as well as current employment details.

## PERSONAL PROFILE

### Gender

A total of 137 respondents participated in the survey, 107 males (78%) and 30 females (22%). Hence, just under a quarter of respondents were female. Nationally, 52% of the South African population constitutes females (StatsSA 2011). Thus the sample's gender breakdown and national gender breakdown do not show high levels of convergence. The higher male percentage, however, can be attributed to the inherent gender inequalities in the accounting profession. Accounting has in the past been considered a highly conservative, almost entirely male and white profession (Sadler and Barac, 2005: 113). However, since the 1980s, South Africa, in tandem with the United States, has experienced growth in the number of female accountants and has become far more diverse and liberal (Mockler 2005: 42).

### Participant's Age

The largest age group of the sample, 43.07%, consisted of those over 40 years, 24.09% were 21–24 years, and 16.06% 25–29 years, as shown in Figure 2 below. By age decade, 40.15% of respondents were in their 20s and 15.33% in their 30s, with, as stated above, 43.07% over 40. Therefore, the age breakdown of respondents is fairly representative of the ages of both the younger and older generations of alumni.

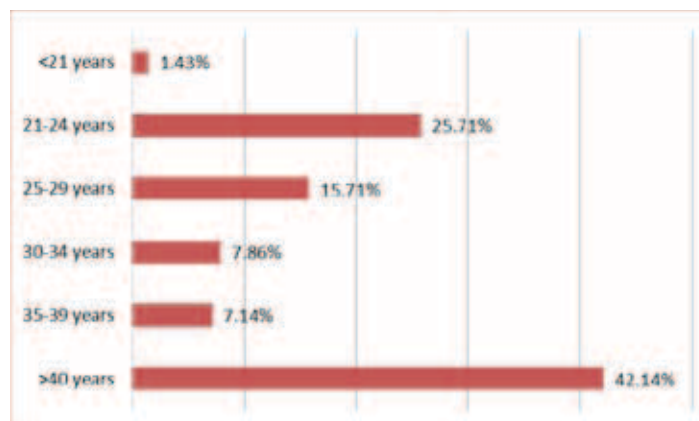


Figure 2: Age Breakdown of Respondents

## Country of Origin

Survey results as summarised in Table 1 below show that 92% of the sample originate from South Africa, and 1% each originated from Bosnia, Cameroon, China, the United Kingdom, Russia and Uganda. The continental distribution reflects representation from the continent of Africa (South Africa, Cameroon, and Uganda), Asia (China) and Europe (United Kingdom, Russia, and Bosnia). Hence the sample showed a fair degree of continental representation.

	Count	%
Bosnia	2	1%
Cameroon	1	1%
China	1	1%
United Kingdom	2	1%
Russia	1	1%
South Africa	126	92%
Uganda	1	1%
(blank)	3	2%
	<b>137</b>	<b>100%</b>

Table 1: Respondents' Country of Origin

The total headcount of students enrolled at Wits in 2012 was 28 766, of these 6% were international students (Wits, 2012).<sup>9</sup> The international representation of the sample of 6% is directly congruent with the Wits enrolment 2012 figures. The Blank total means the number of respondents that did not answer this question.

## Country Currently Living in

Results summarised in Table 2 show respondents' current country of residence. A total of 78% are living in South Africa, and 22% are living outside South Africa.

	Count	%
Outside South Africa	30	22%
South Africa	107	78%
Grand Total	137	100%

Table 2: Country of Residence

The *Wits 2013 Strategy* is premised on several ambitions, one of which is to 'maintain a high proportion of international students' (Wits, 2010a: 4). It provides a detailed account of the indicators and targets for the 2011–2013 planning cycle, and sets the tone for aggressive internationalisation and a rigorous implementation of the programme of action (ibid.). *Wits Vision 2022* strategic objective is to 'attract highly talented students from around the world and provide a unique student-centred and research driven experience without compromising Wits commitment to local imperatives'.<sup>10</sup>

<sup>9</sup> The data for the *Wits Facts and Figures 2011/2012* brochure were extracted from *The University's Business Intelligence Data Warehouse* and they reflect the annual *Higher Education Management Information System (HEMIS)* student, staff and research data submitted to the Department of Higher Education and Training (DHET). The 2011 and 2012 data are preliminary HEMIS figures.

<sup>10</sup> As cited in the *Wits 2013 Strategy*: 7.

In higher education, having a fair number of international students has proven to be beneficial at both the national and university level. A case in point is Australia, where around one quarter of all students are international and they account for 16% of higher education revenue. Education has become a major export industry and a source of domestic growth. Some of the benefits for a single university, as seen in Australia, are the relationships formed through international education becoming the basis for future research collaboration, and opening international doors for the country through making its creative and intellectual assets more visible to other countries. Such policies have also been seen to improve the university's reputation internationally. In addition, trade in education contributes to revenue growth for education providers, thereby strengthening the financial viability of the institution.

Hence international students are of crucial importance to higher education institutions and the long-term vision of Wits.

### Distribution by year of Graduation

The sample's breakdown by year of graduation is depicted in Table 3 below. It shows a broad spectrum of graduation years as the study did not have a targeted cohort year of graduation. As can be observed in the table, the earliest year of graduation recorded by a respondent was 1953, and the most recent, 2012.

<= 1969		1970 – 1979		1980 - 1989		1990 - 1999		2000 - 2012	
1953	1	1970	1	1980	5	1990	3	2000	1
1954	1	1972	2	1982	3	1991	4	2002	3
1960	1	1973	1	1984	5	1992	2	2003	1
1963	1	1974	2	1986	1	1993	5	2004	6
1964	1	1975	3	1987	4	1994	4	2005	2
1965	3	1976	4	1988	5	1995	3	2006	3
1966	2	1977	2			1996	2	2007	4
1969	3	1979	2			1997	3	2008	7
						1998	2	2009	13
						1999	2	2010	16
								2011	15
								2012	3
<b>13</b>		<b>17</b>		<b>23</b>		<b>30</b>		<b>74</b>	

*Table 3: Year of Graduation*

*Note: The number of graduation years is greater than the respondent number because some respondents graduated more than once.*

Results indicate that two respondents graduated in the 1950s and 11 in the 1960s. In the 1970s a total of 17 respondents graduated, and 23 in the 1980s. South Africa's transitional democratic decade (the 1990s) saw 30 respondents graduate, and 74 graduated in the 21st century. Hence most of the respondents in this survey graduated in the past 20 years – 78% (headcount 104 of the total of 137).

## EDUCATIONAL PROFILE

### Host School/Department

The Wits School of Accountancy has undergone historical changes of structural arrangements. Prior to the establishment of a School of Accountancy, there existed departments.

The bulk of respondents (96%) were from the School of Accountancy, and 1% from the School of Economic and Business Science, whilst 1% selected other.<sup>11</sup>

## Education Levels

The School of Accountancy currently offers two undergraduate programmes: a Bachelor of Commerce (BCom) and a Bachelor of Accounting Science (BAccSci), both of which are full-time three-year degrees. At present the graduate programmes offered by the School are: BCom Hons Accountancy, Higher Diploma in Accountancy (HDipAcc), Master of Commerce in Taxation (MCom Taxation), Master of Commerce in Accountancy (MCom Accountancy), and Doctor of Philosophy (PhD). The educational qualifications of the sample are shown in Table 4 below. About 15% of respondents have a CA qualification, 10% CTA, 4% MBA and 1% CFA.

	Count	%
B AccSci (Bachelor of Accounting Science)	17	12%
BCom (Bachelor of Commerce with Honours)	56	41%
CA (Chartered Accountant)	20	15%
CFA (Chartered Financial Analyst)	1	1%
CTA (CA Stream)	14	10%
HDip (High Diploma in Accountancy – CA Stream)	38	28%
Honours (Bachelor of Accounting Science with Honours)	9	7%
MBA (Master of Business Administration)	6	4%
QE1 (SAICA Qualifying Exam Part 1)	2	1%
	<b>163</b>	<b>119%</b>

Table 4: Qualification/s

Almost half (41%) have a Bachelor of Commerce (BCom) degree, and just over a quarter (28%) have an HDip qualification, 15% of the group are chartered accountants (CA), and have a Bachelor of Accounting Science (BAccSci) qualification.

## CAREER PROFILE

### Employment by Sector

The percentage of respondents employed in the officially recorded sectors was probed. There was an over-representation of certain sectors. Survey results reveal that the majority of these alumni worked in the corporate sector (66%), while 14% were entrepreneurs. Only 2% worked for government, and 1% for non-governmental organisations (NGOs).<sup>12</sup>

### Employment

South Africa's Big 4 accounting firms are Deloitte, Ernest & Young, KPMG and PwC (ASA, 2010). Figure 3 indicates that most of those respondents who worked for one of the Big 4 were employed by KPMG (28.47%), with 2.92% employed by Deloitte and 1.46% by Ernest & Young.<sup>13</sup>

<sup>11</sup> 2% did not answer this question.

<sup>12</sup> 17% did not answer this survey question.

<sup>13</sup> 18% did not answer this survey question.

Almost half of respondents (48.18%) selected the 'other' option, indicating employment at companies outside the Big 4. Answers include: RSM Betty & Dickson, Masterfoods, Investec Bank, AOC Geomatics (Pty) Ltd, Standard Bank, Thames Reach, Sun International, Probation Board for Northern Ireland, Gould & Pakter Associates, LLC, Sappi Limited, SABC, Resource Development Services, Stuttafords and SizweNtsalubaGobodo.

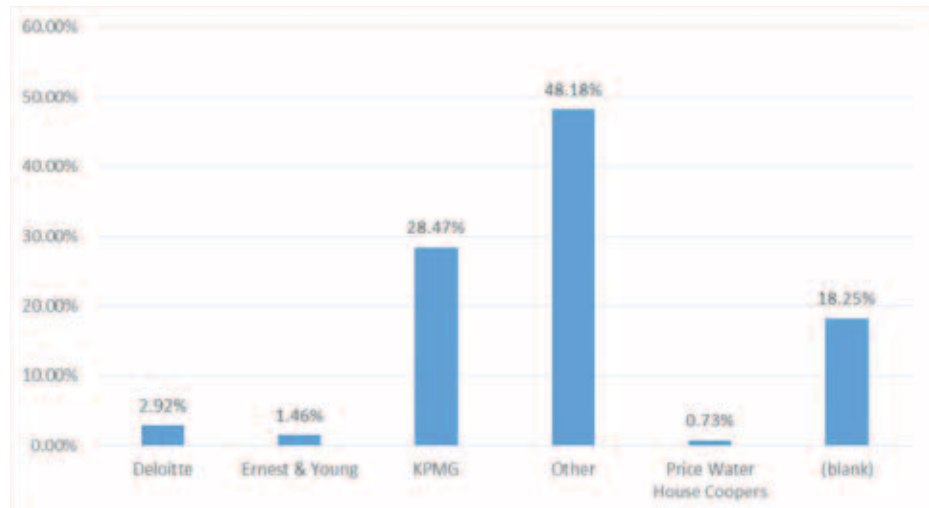


Figure 3: Current Employer



# Educational Experience

This section discusses the findings of the survey on the respondents' educational experience, specifically the academic component. It looks at the ratings/satisfaction levels of the sample pertaining to their educational experiences. However, it begins by exploring why Wits was chosen as a study option.

## CHOICE OF UNIVERSITY AS A STUDY OPTION

The sample was asked if Wits was their first option to attend; 89% said 'Yes' and 10% said 'No'.<sup>14</sup> Probed further, respondents were asked why they chose Wits (only one option could be selected, so only the main reason could be provided). The responses are summarised in Table 5 below.

	Count	%
The overall reputation of the institution	68	49.64%
The institution's reputation in my chosen subject area	31	22.63%
The location of the institution	15	10.95%
It was recommended to me	7	5.11%
Graduates from this institution have good career and employment prospects	4	2.92%
The reputation of the department	4	2.92%
Had no choice because the university I wanted did not accept my application	3	2.19%
Other (Please specify)	2	1.46%
It was the only institution offering this programme	1	0.73%
My high school/teachers/employer advised or encouraged me to enrol here	1	0.73%
(blank)	1	0.73%
	137	100.00%

Table 5: Why Applicants Chose to Attend Wits

<sup>14</sup> 1% did not answer this survey question.

Findings show that 'the overall reputation of the institution' (49.64%) was the most popular reason for alumni having chosen Wits for their studies, followed by 22.63% selecting 'the institution's reputation in the chosen subject area [accounting]'.

Another interesting observation is that the location of Wits was the reason for 10.95% of respondents selecting it, a positive finding indicate that despite the problems facing the Gauteng city region, Wits continues to attract students because of its location.

Low response rates were shown for: 'It was recommended to me' (5.11%), 'the reputation of the department' (3%), and 'graduates from Wits have good career and employment prospects' (2.92%). It was a positive finding that only 2.19% indicated they 'had no choice because the university I wanted did not accept my application'. Only 0.73% indicated that their high school/teachers/employer advised or encouraged them to enrol at Wits, and the same percentage selected 'It was the only institution offering this programme'.

# Satisfaction with Educational Arrangements

Alumni perceptions are relied on by higher education Institutions to evaluate the quality and effectiveness of educational programmes. Surveys of alumni perceptions pertaining to programme outcomes are an important source of data. Alumni attitudes identify opportunities for institutional improvement. Research has proven that the satisfaction level of a programme has a high level of congruency with effectiveness of learning and development outcomes. Hence careful examination of the satisfaction levels of aspects of programmes and learning are important assessment tools.

Accounting alumni gave satisfaction levels according to several variables, and the results are summarised in Figure 4. The variables were Course content, Teaching staff, Teaching style, Teaching methods, Teaching quality, Career preparedness, Non-academic support services, and Career development.

In each case respondents were given a statement such as 'I am satisfied with the course content I experienced at Wits' and asked to indicate their level of agreement. Findings show that all items concerned with actual teaching were in positive territory (agreement or strong agreement were indicated at the following levels: teaching staff 86.13%, teaching style 83.94%, teaching methods 80.29%, teaching quality 86.13%).

On the question of the Wits academic education adequately preparing alumni for an accounting career, the positive satisfaction rating was over 91.25% of the sample.

Respondents were less sanguine about non-academic support services (positive score 54.02%), as well as career development received from Wits (negative score 44.53%). Noteworthy was the high satisfaction score for course content (94.16%).

Wits is therefore seen to be rated highly by its alumni for its academic educational experience. However, it appears attention needs to be given to improvement in the quality of career development received at Wits as well as non-academic support.

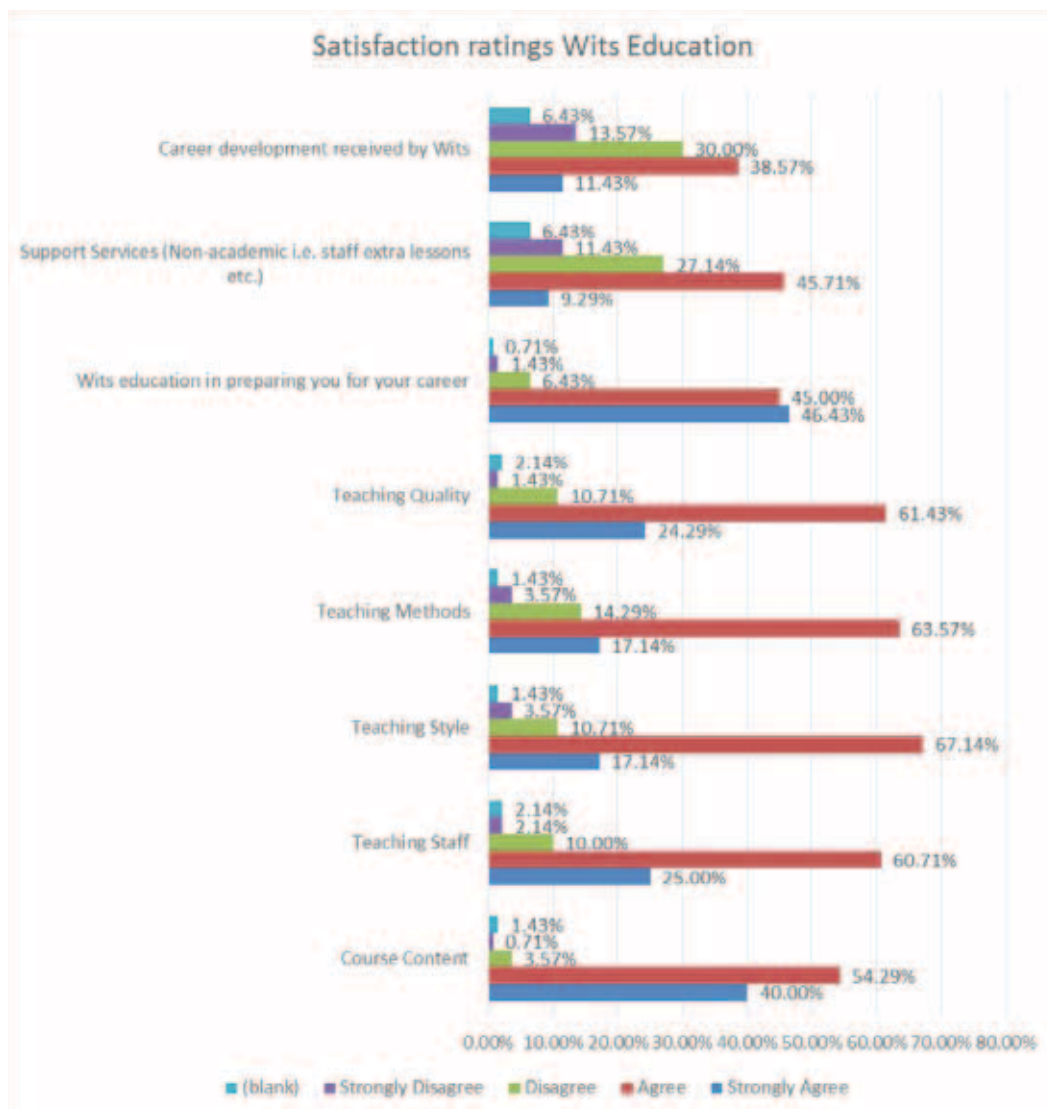


Figure 4: Satisfaction Rating Wits Education

## BEST ASPECTS OF WITS EDUCATION

Continuing in the area of the academic education acquired at Wits, respondents were asked to provide qualitative responses about the best aspect of their Wits academic education.

Wits' high standard of work and academic excellence were most frequently cited as the best aspect of the Wits academic education. One respondent said: 'Wits always maintained high standard [and] expanded on the minimum required for SAICA curriculum which has helped me stand out amongst my fellow colleagues in terms of technical knowledge.' Another response noted: 'The standards set were of the highest quality.' Teaching and lectures received the second highest number of favourable responses in this area. This approval is evident in the following two responses: 'Wits has such a standard in its teaching' and 'Interacting with lecturers, meeting new people and quality of some lecturers'.

More indirectly related to the academic sphere, the people and culture of Wits solicited a considerable number of mentions. One respondent mentioned 'Residential life and sport' and another 'Social life'.

Other aspects of the educational experience substantially flagged as positive were:

- **Teaching and lectures:** 'Lectures and tests of a high quality'
- **Course content:** 'Course content at the time gave me a very strong base from which to launch my career'
- **Good career preparedness:** 'It provided a relevant and practical foundation for my future career'
- **The people:** 'Meeting of new people and being exposed to an environment where you had to work hard to achieve'
- **Wits culture and social life:** 'Culture, social life, academic challenge'
- **High standard of work:** 'We were taught beyond what we needed for Board, so we have a [more] thorough knowledge than other students, at work I can say that I know more than the other students and it is purely because of Wits'
- **Academic excellence:** 'Good academic institution, solid knowledge given to students'

Overall, these findings bode well for the overall aims of the study in seeking to assess the satisfaction levels of the quality of academic education. The high standard of work and academic excellence at Wits were viewed so favourably that they were cited by most of the sample as the best aspect of the education they received. Aspects of the teaching model and course content were also significantly highlighted. These results depict a high level of academic excellence and high academic standards at the University.

# Learning Climate

Creating an atmosphere that encourages learning has an enormous influence on the quality of higher education. Cultural diversity and being treated with fairness must be addressed and honoured in teaching and learning to ensure an effective learning environment for all students. An inclusive atmosphere of acceptance that embraces cultural difference is important. This section presents respondents' views on the atmosphere of the School/Department as well as the direct learning climate.

## ATMOSPHERE OF THE SCHOOL/DEPARTMENT

The sample was asked whether or not they felt welcomed by their School/Department – as mentioned previously, the bulk of respondents (96%) were from the School of Accountancy, with 1% from the School of Economic and Business Science, while 1% selected 'other'.<sup>15</sup> The majority of respondents (86%) felt welcomed by their School/Department, and 13% did not feel welcomed. This is a positive finding for the Wits School of Accounting and speaks well for this aspect of its atmosphere.

Respondents were also probed on the degree to which they agreed with the truth of the statement: 'The general atmosphere of the School was welcoming and conducive to learning.' The results are depicted in Figure 5 below.

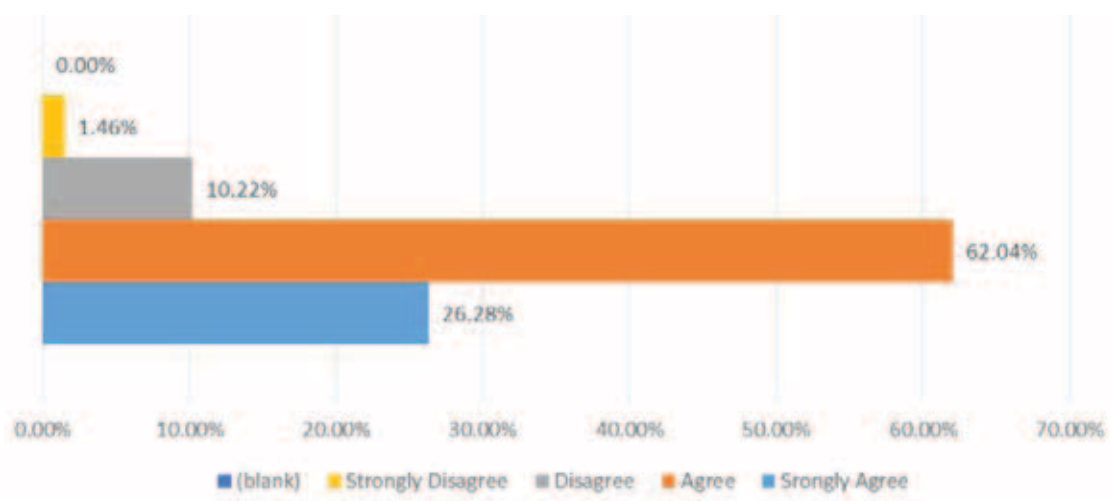


Figure 5: Atmosphere Conducive to Learning?

<sup>15</sup> 1% did not answer this question.



Most respondents (62.04%) agreed that the atmosphere of the School was welcoming and conducive to learning, with an additional 26.28% strongly agreeing. Only 10.22% disagreed and 1.46% strongly disagreed. The combined 88.32% positive results indicate a high level of agreement that the School had a generally welcoming atmosphere that was conducive to learning when they attended Wits.

Alumni were also asked to describe the general atmosphere of their School by way of qualitative responses. A notable majority of the comments were positive, with a few negative. A thematic analysis revealed that many alumni described the atmosphere as: friendly, excellent, diverse, exciting, dynamic, competent, academic and serious, studious, positive and favourable, hardworking.

Some descriptions of the atmosphere of the School:

- Competent and committed
- High expectations placed on students
- Relaxed but competitive
- Driven to get the students to get their degree
- Focused on high standards
- Formal but relaxed
- Professional learning environment
- Feel a part of the top school

The negative descriptions indicated that the School erred on the side of being stressful, pressurised, too formal and distant, with one respondent articulating the view that 'due to [its] large size, [it is] not very personal'. Similarly, another noted that it was 'big and un-personal'. Other noteworthy descriptions include:

- The general atmosphere of the school was initially intimidating for a former high school student, but became welcoming and sociable in later years of study.
- It was good but could be more student friendly

Overall the feedback was largely positive in nature.

# Institutional Culture

The institutional culture of a higher education institution can be understood as its personality. In the same way, a School/department has a culture. This section explores the principles of equality and fairness in the culture of Wits as an institution and learning climate. These principles are firmly enshrined in the South African Constitution, and are sacrosanct values that must be respected by higher education institutions. South Africa's democracy was founded on the values of: 'Human dignity, the achievement of equality and the advancement of human rights and freedoms as well as non-racialism and non-sexism' (Republic of South Africa, 1996: ch.1 s.1[a]).

The attainment of independence for South Africa in 1994 has seen many heroic measures being instituted by the State so as to transform the social terrain of higher education, and this transformation has necessitated that all students, regardless of racial differences, access higher education in increased numbers (Machingambi, 2011: 1).

As maintained in the 1997 Department of Education White Paper 3, the principle of equity as a form of social inclusion requires fair opportunities both to enter higher education programmes and to succeed in them. In other words, failure by the institutions of higher learning to strike a balance between equity of access and equity of outcomes leads to the continued exclusion of historically marginalised groups from participating in the broader economic and social spheres of life (ibid.: 17).

## FAIRNESS AND EQUALITY

Respondents were asked whether they were of the view that Wits adheres to principles of fairness, with specific reference to treating its students with equality and fairness. Results presented in Figure 6 below show that the majority of respondents (85.40%) agreed that it was, while 14.60% disagreed.

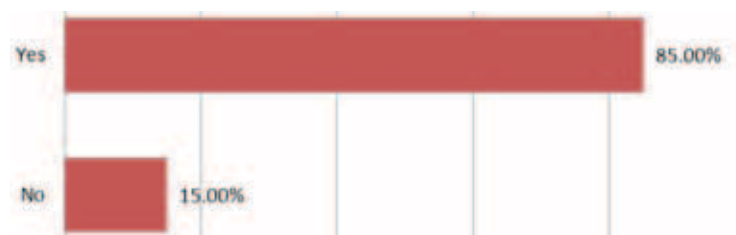


Figure 6: Principles of Fairness and Equality

The alumni were then further probed as to whether or not they had experienced any form of discrimination while they were students at Wits. Most respondents answered 'no' (85%) to this question; 15% answered 'yes', the latter translating to 21 respondents out of the total sample of 137.

Unsurprisingly, the 14.60% who indicated as shown in Figure 6 that they were not of the view that Wits adheres to principles of equality and fairness, are the similar 15% that experienced discrimination. Clearly the first-hand experiences of the alumni negatively impacted their overall impression of the University being one that adheres to these principles.

In order to assess the nature of the discrimination experienced, the 15% were asked to select the kinds of discrimination they had experienced, and were given three options to choose from, as seen in Figure 7 below: gender, racial and other. Of the 21 respondents that experienced discrimination, 33.33% identified it as racial discrimination and 4.76% as gender discrimination. Most respondents selected the 'other' option, indicating that they had experienced neither gender nor racial discrimination. Just over 14% of the 21 respondents did not answer this question.

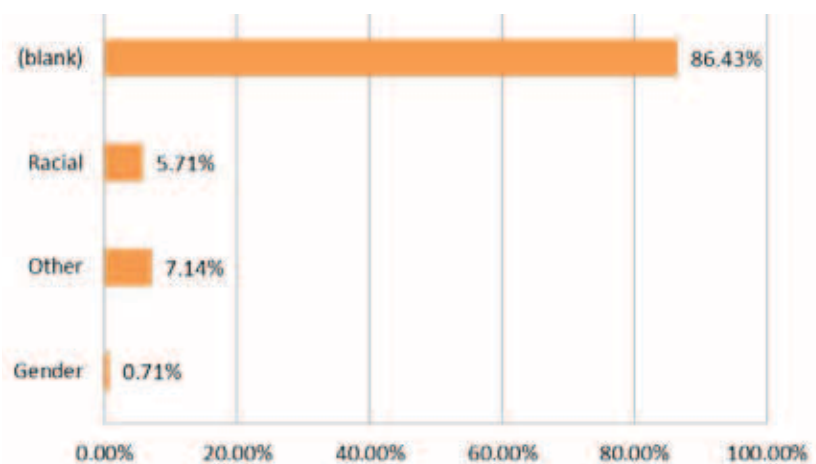


Figure 7: Kinds of Discrimination Experienced

The respondents who selected the 'other' option (47.62%) were then asked to elaborate on their experience, and analysis shows, in some cases, no actual incidence of concrete discrimination but rather instances of individual's subjective opinion of treatment they received. Some responses:

- The students who get higher marks are given more attention and more highly regarded than the students who receive lower marks. Which is unfair.
- Not all lecturers were available and approachable. Would have rather preferred a more relaxed environment where we were actually encouraged to be friends and talk to our lecturers and not feel intimidated by them. Learning is so much more effective when it is taught through a friendly ambience.
- My marks were withheld for numerous years due to what Wits referred to as 'Admin Errors'. This meant that I only got my final marks a week after everybody else. The problem happened for 3 years even though fees were up to date.
- In attempting to complete my B.Acc on failing some subjects I was not given the benefit to try oral examinations.

Those respondents who said they experienced actual religious discrimination were victims of racial prejudice from fellow students, for example, as a result of Muslim and Jewish tensions, rather than discrimination at the hands of the University itself.

It should be noted that South Africa has undergone notable political and policy changes in the past 18 years, and graduation years of the sample stretch from 1953 to 2012. Hence the study notes the varied time periods as external environmental factors that impact/ed the internal functioning of higher education institutions. The racial discrimination discussed was the result of general apartheid racial discrimination as racial discrimination flagged were done so by older Alumni. To summarise, then, as highlighted by the World Bank and UNESCO's Task Force on Higher Education and Society, a highly motivated School/Faculty is crucial to the quality of higher education, and an atmosphere that encourages learning is central to this. Results reveal that the School/Department of Accountancy has largely been making students feel welcome (86%), and 88.32% felt its atmosphere was both welcoming and conducive to learning.

In terms of cultural tolerance expressed in fairness and equality, 85.40% were of the view that Wits adheres to principles of fairness, with specific reference to treating its students with equality and fairness. This suggests that Wits embraces and respects cultural differences.

However, 15% of respondents said they experienced discrimination. Of the 21 respondents that experienced discrimination, 33.33% cited racial discrimination and 4.76% gender discrimination. Most of this group of respondents selected the other option, indicative of having experienced neither gender nor racial discrimination. Careful examination of their comments revealed that these were not necessarily incidents of discrimination, and rather are issues of unhappiness about admin errors, perceptions about favouritism, or disadvantage in being denied permission to take an oral examination. Some respondents said they experienced religious discrimination, but from fellow students.

# Professional Development

Producing quality graduates through professional development is a key-thrust focus of Wits' strategic imperatives. An assessment is necessary to examine the quality of career preparedness. This section considers alumni's views on whether Wits adequately prepares students for the accounting profession.

As already introduced in the ratings shown in Figure 4, career development at Wits scored 48.91% positive satisfaction levels. The academic education provided by the University in adequately preparing alumni for the accounting profession scored a high positive satisfaction rating of 91.25% of the sample.

## CAREER PREPAREDNESS

This section gauges the attitudes to career preparedness given by Wits. The sample was probed through qualitative responses as to how their Wits qualification has helped in their career.

The leading responses were to the effect that it opened the door to lucrative career employment opportunities, including international opportunities. One respondent said he/she 'could work anywhere in the world' and another: 'I was employed immediately I finished school, and [Wits] is continuing to give me the competitive edge especially with the incredible reputation Wits graduates have created in the market.' Other substantial responses mentioned being given the necessary thinking tools – 'provided the thinking tools to succeed', and 'gave me good thinking and problem solving skills and high technical competence' being examples.

Other significant responses to note:

- **Employment and career opportunities:** Set me on a good path to a sustainable career; It opened doors of opportunities in terms of choice of a potential employer.
- **Tools to think:** Wits built leaders who are able to think – and forms the basis for wherever in the world and whichever field your career takes you into.
- **High-level knowledge:** Provided outstanding knowledge for my 40-year business career; Good preparation in terms of technical knowledge.
- **Good reputation:** Great reputation, and gave me a first class education; Reputable qualification.
- **Critical skills:** Gave me a good solid technical background which has aided me in my work environment; Greater ability to cope under pressure.
- **Advantage over others:** Major advantage over other persons in terms of technical knowledge and adaptability to various situations that have arisen.

- **Solid foundation:** Excellent grounding.
- **Confidence:** I am very confident as an accountant.

Overall responses reflect an overwhelming view that Wits equipped the respondents for a successful accounting career. They have found that their Wits career has given them an advantage over 'non-Witsies' and are thus in an intellectually elite position. One respondent also said that the reputation of Wits has positively favoured them, and another said they had options to work anywhere in the world, an indication that a Wits accounting education is globally competitive.

## WITS PRODUCING GLOBAL CITIZENS

Wits aspires to produce global citizens, enabled to find employment and compete internationally.<sup>16</sup> As discussed previously, 92% of the sample originated from South Africa but currently only 78% currently live in South Africa. Hence, as only 8% of the sample were not South Africans, a fair proportion of the 14% not living here have emigrated. Wits is therefore producing global citizens and Wits graduates are employed abroad. Figure 8 below shows that 33% of those living outside South Africa are living in the United States (33.33%), followed by 20% in Australia and the United Kingdom respectively.

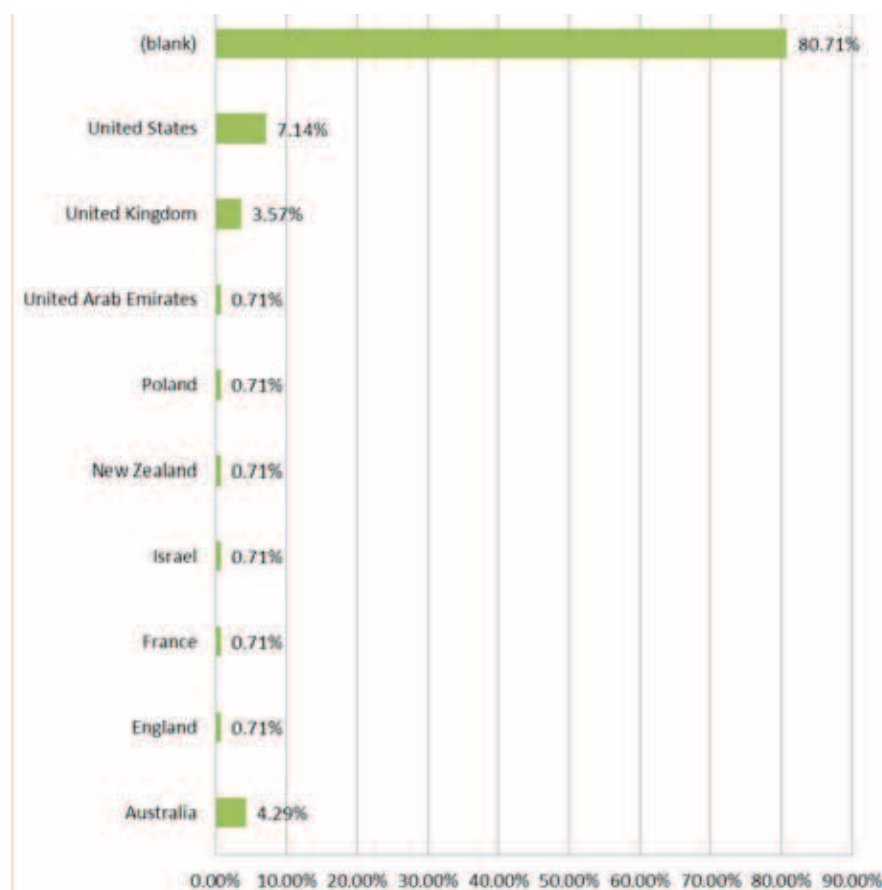


Figure 8: Resident Outside South Africa

About 3.33% each are living in France, United Arab Emirates, Israel, Poland and New Zealand.<sup>17</sup>

<sup>16</sup> Wits Vision 2022 commits Wits to 'Pursue intellectual elitism as an approach that will nurture world leaders in their respective fields of engagement, and graduates through professional development and educational programmes that compare with the best globally'.

<sup>17</sup> 10% of respondents did not answer this survey question.

# Recommendations

Alumni research has been argued to be the most productive assessment tool for higher education improvement and is used by the alma mater concerned for reform. This study is a step towards using alumni surveys as an ongoing programme for institutional evaluation and improvement. However, alumni research is most effective when it is used as a culture of evidence that not only collects data outcomes but goes a step further to improve quality by making recommendations for improvement. This section discusses the recommendations given by alumni.

This tracer study primarily aimed to establish an institutional understanding of the experiences and satisfaction levels of accounting alumni, with the intention of enhancing the Wits experience. Within this key aim the study also requested alumni to provide recommendations to enhance the experience. This section presents these recommendations.

Alumni were asked to provide recommendations for enhancing the Wits experience. A total of 45 respondents provided recommendations. A considerable number of alumni indicated that their experience was positive, and they therefore did not have any recommendation to offer; for example: 'I have no real recommendations as my time spent was enjoyable.' Other suggestions were of a generic nature and suggested improvements to the **admin of the school, parking** availability on campus, and the **temperature of the lecture rooms**. The majority of respondents gave recommendations concerning the educational experiences specifically the academic component. There were no considerable recommendations regarding the institutional culture (fairness) and the learning climate (School/Departmental).

A few recommended more focus on **assisting students who were struggling academically** as well as **providing more assistance in general**:

- The school of accounting could be more supporting over the course of the degree towards students that were struggling, e.g. through increased consultation times, with more personnel to address queries.
- Try uplift and encourage students with lower marks, don't just focus on your top students, at the end of the day Wits needs to generate as many graduates as possible.
- The atmosphere was not student friendly, in way that would encourage students to ask for assistance. The lecturers aren't available outside consultancy hours.
- I suggest there be a body where students can go to sort out any problems. It should be handled on an individual basis where constant communication is essential.

## EDUCATIONAL EXPERIENCES (ACADEMIC)

Firstly, accounting alumni were asked to highlight areas that they felt needed improvement in the Wits education. Most responses mentioned **course content**, followed by **lectures and teaching** and **administration**. A few responses mentioned the issue of **teaching style** and **offering additional help to struggling students**.

Due to the relatively high number of responses regarding course content, it is worth noting these related responses:

- Streamline what is taught and tested.
- Focus more on what will help in our careers and passing board exams.
- Broader application of accounting and finance theory for business analysis, greater focus on building computer skills and communication skills, greater focus on building students' soft skills (i.e. people interaction, business cultural knowledge) etc.
- More variety in the course content of the BCom accounting.
- There could be more emphasis on business writing skills.
- More practical applications of real-world situations
- Could be more practical and include more content on managing people and developing soft skills

Therefore course content and lectures were red-flagged by alumni as the leading areas that need improvement in the education provided to accounting students at Wits.

Alumni were furthermore asked to go a step further and provide their recommendations for Wits to improve its education. The results for this question yielded similar results to the previous question, in that the alumni's recommendations mostly involved the **teaching model** and **course content**.

Among the recommendations for improving the Wits teaching model:

- I'm not comparing institutions, but the teaching model, the lecturers' approach to students requires some sprucing up.
- Need quality lectures, and break up class to smaller groups.
- Lecturers to focus only on areas needed to pass the SAICA board exam.
- 4th year of HDipAcc was very difficult, the burden may be eased if the syllabus is spread out, for example, increasing the volume of work in 2nd year and 1st year.
- More guest lecturers.
- Lecturers should bring current publications to the lecture rooms in the form of examples, tests and tutorials. Especially in the finance area. The current economic developments are quite interesting to say the least.

Recommendations for improving the **course content** included:

- Bring recently qualified CA to tutor first to third years, so as to encourage the upcoming accountants.
- The subject material should be in line with that of accredited professional bodies, e.g. accountancy teaches a variety of other material that is not necessary to gain entry into the profession.
- Involve passionate young graduates in the system, open platform for them to take maybe tutorials on weekends, and motivational talks, and this shouldn't be based only on passing well as some people have vast tutoring experience although [they] haven't graduated with distinctions. Yet they can make an incredible difference in the learning and teaching field.



Substantive recommendations include the following responses for, specifically, the **teaching style** and **content**:

- Keep up the focus on holistic teaching and not only cover sections required by SAICA. Streamline what is taught with what is tested.
- Smaller tutorials and lecture groups.
- Lecturers need to provide more insight in relation to the content being delivered. There is a vast differential between what is discussed in class and tuts and what is asked in the exam.
- Greater use of technology within lectures so that students who never owned computers can get up to speed with Excel and Word – include a business communications / business culture course within the first year to improve student's professionalism and soft skills (which we greatly lack) – bring in more people (alumni, business leaders, etc.) to discuss their experiences and to provide practical tips – more practice questions to 'solidify' concepts – School accountancy should partner with non-audit firms as well, as accounting knowledge and business analysis skills are in big demand.
- If not already implemented, the possible inclusion of a regular testing programme to ensure that the students are forced to keep up with the curriculum which was not done when I was completing my degree.

# Conclusion

The study aimed to establish an institutional understanding of how accounting alumni experienced and rated the University of the Witwatersrand experience in four target areas.

## EDUCATIONAL EXPERIENCE (ACADEMIC)

- Alumni were highly satisfied with the key aspects of the Wits Education: course content, career preparedness, teaching model (staff, style, method and quality).
- Wits remains a University of first choice for many that seek an accounting qualification.
- The reputation of Wits as an Institution is a major draw card for studying accounting at Wits, followed by Wits' reputation in the accounting discipline.
- Additional non-academic support that is above and beyond the core course teaching, such as extra lessons from staff and career development is needed.
- The best aspects of their Wits Education according to alumni surveyed: the high standard of work and academic excellence, teaching and lectures, and the Wits people and culture such as sport and the social life. Other positive aspects of the Wits experience flagged by respondents were good career preparedness and course content.
- In the areas of course content and teaching model, the school should consider the recommendations given by alumni, such as including more soft skills into course content, the use of more guest lecturers, and providing more support for struggling students.
- In lieu of these recommendations from Alumni the following consideration should be given to **content of the course**:
  - Greater focus on content that would enhance career preparedness and passing SAICA Board exams.
  - Greater focus on building soft skills which many respondents said are greatly lacking in, for example, people interaction, business and cultural knowledge, business communication, business writing skills, managing people. It was reported that business analysis skills are in demand.
  - More practical applications to real- world situations.
  - Greater exam preparation because it was said that there is a vast differential between what is discussed in class and tutorials and what is asked in exams.
  - Partner with non-audit firms as well because accounting knowledge and business skills are in big demand.

- It is recommended that the following be undertaken to the **teaching model**:
  - Divide lectures and tutorials into smaller groups.
  - Inclusion of a regular testing programme to ensure the students are forced to keep up with the curriculum.
  - The use of more guest lecturers, and overall bring in more people like alumni, business leaders, to discuss their experiences and to provide practical tips, and more practice questions to 'solidify' concepts.
  - Spread out the syllabus to ease the burden of work in 4th year HDipAcc, for example, increase the volume of work in first and second year.
  - Use current publications in tutorials and tests, this would be useful for the finance area as economic developments are useful.
  - Focus on students who were struggling academically as well as providing assistance to of this nature in general, for example, increased consultation times, more personnel to address queries.
  - More focus on students with lower marks and do not just focus on top students at Wits needs to focus on generating as many graduates as possible.
  - Involve passionate young graduates and recently qualified CA's by opening a platform for them to tutor and do motivational talks as well as take tutorials over the weekend.
  - Make the atmosphere more student friendly in a manner that encourages students to ask for assistance, some lectures are said not to be available outside consultancy hours.
  - Align the subject material with that of accredited professional bodies because accountancy teaches a variety of other material that is not necessary to gain entry into the profession.
  - Greater use of technologies within lectures to encourage students who never owned computers to get up to speed with Excel and Word.
  - The creation of a body where students can go to sort out problems, and handled on an individual basis where constant communication is essential.

#### **Professional development (career)**

- Respondents were highly satisfied with their Wits academic education adequately preparing them for an accounting career, the positive satisfaction rating was over 91.25% of the sample.
- However on the issue of career development received from Wits it was a negative score of 44.53% indicating room for considerable improvement.
- Overall positive feedback was given about how the Wits education helped in their career. Comments include that lucrative career employment was opened including international opportunities, gave a competitive edge due to factors such as the Wits' incredible reputation, gave good thinking and problem solving tools, provided high level knowledge as well as provided a reputable qualification and competitive advantage.

#### **Learning Climate (School/Departmental)**

- The administration of the school, parking availability on campus and the temperature of the lecture rooms should be addressed for a more conducive learning environment.
- The general atmosphere of the School was described largely in positive sentiments, such as it being dynamic, excellent, diverse, and friendly to name but a few.
- However negative responses show that caution should be exercised to ensure that the atmosphere is not overly stressful and pressurised, too formal and distant, impersonal, intimidating, and overall to ensure a more student friendly environment.

### Institutional culture (Fairness and Equality)

- 85.40% of the sample were of the view that Wits adheres to principles of equality and fairness in the treatment of its students.
- Most respondents felt that Wits University does not discriminate against its students. A small percentage indicated that they felt they had experienced discrimination at Wits (15%). Of this 33.33% cited discrimination and 4.76% gender discrimination. Careful examination showed that most incidents of discrimination cited consisted of perceptions of favouritism and unhappiness about issues like administrative errors as well as the denial for oral examination.
- The Wits School of Accounting made its students feel welcomed (86% positive results) and provided an atmosphere that was welcoming and conducive to learning (88.40% indicated yes).

It is recommended that the following steps be undertaken to improve the **institutional cultural experience**:

- Address unfair discrimination towards students with lower marks. It was mentioned by respondents that students that attained higher marks were given more attention and were more highly regarded.
- Cultivate a friendlier and relaxed ambience in the environment that encourages lecturer approachability, it was said that not all lecturers were available and approachable and were intimidated by lecturers.
- Put in place mechanisms to protect students from fellow student discrimination, a significant amount of respondents mentioned being victim to religious discrimination at the hands of fellow students, for example, the Jewish and Muslim tensions.

Higher education institutions that engage in relationship management with their alumni may expect long-term relationships and higher levels of support and loyalty of them, and overall can better withstand the cyclical nature of aggressive challengers and environmental change (Harrison et al., 1995). Understanding and promoting alumni satisfaction provides numerous benefits in assessing the outcomes of higher education institutional performance programmes (Hartman and Schmidt, 1995). The alumni sample was also probed as to their openness to getting involved with University activities such as mentorship and finances.

The result, as can be seen in Figure 9 below, was that 47.45% selected being open to involvement, and 48.18% indicated they were not.<sup>18</sup> An assessment of the reasons for not being willing indicated that this was due mostly to reasons of time constraints, family responsibilities, living abroad, being on retirement, and work commitments. One respondent stated 'not interested' and another said 'bad experience at Wits'. And only one respondent said he or she was already involved at Wits as a part-time lecturer.

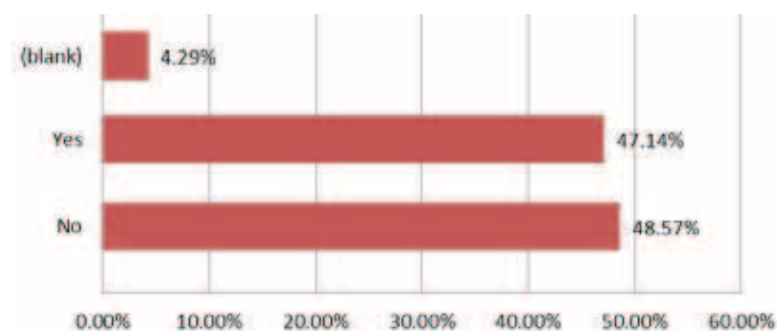


Figure 9: Participating in University Activities

<sup>18</sup> 4% of the sample did not answer this question.

Therefore, Wits needs to develop a high-level relationship-management strategy for alumni to cultivate long-term relationships and loyal alumni to enhance the University as an institution, and the overall Wits experience for current students. This study is a starting point in giving alumni a platform to provide input into the attainment of the strategic Imperatives and enhancement of the experience offered by the University.

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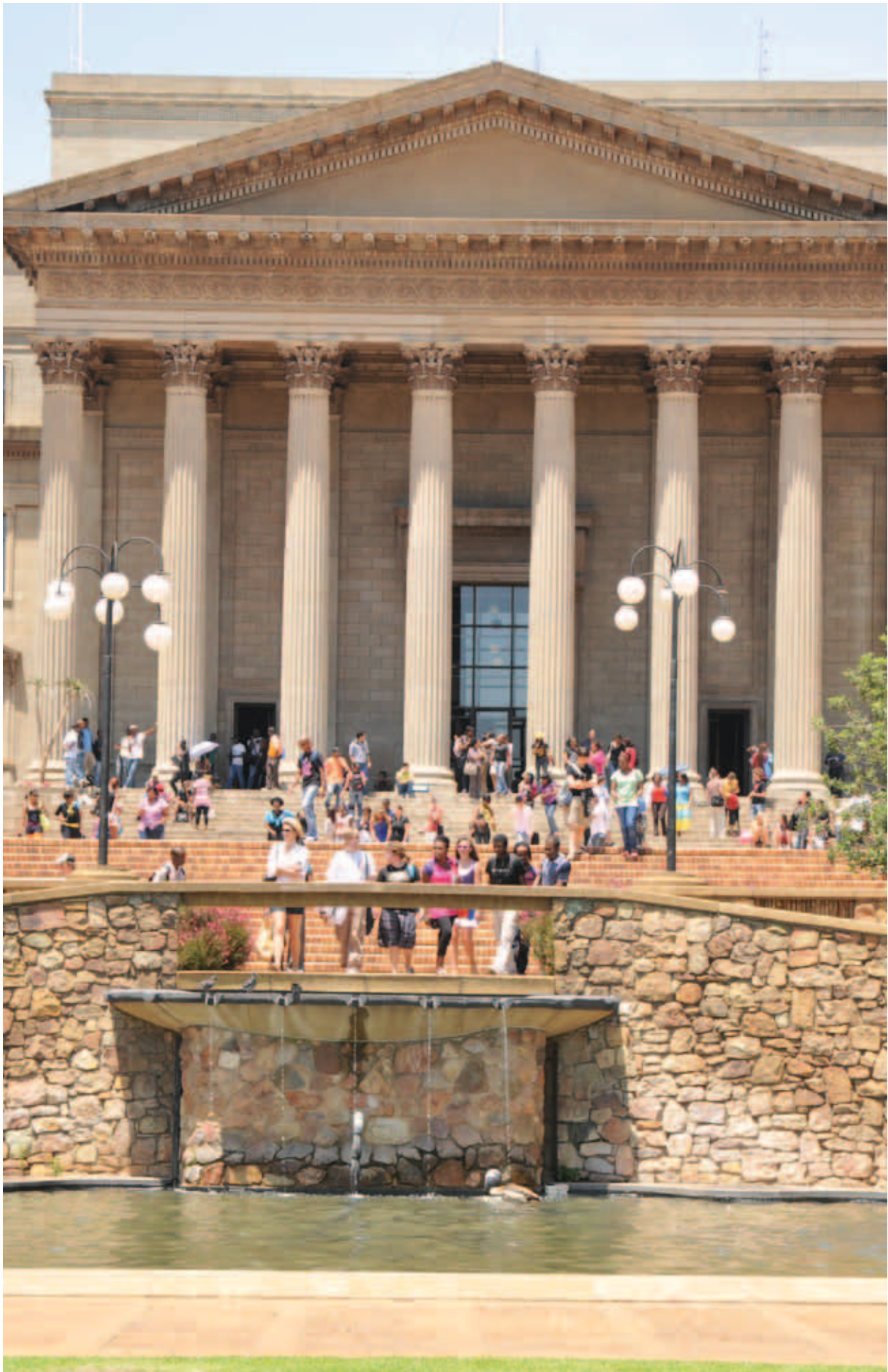
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*University of the Witwatersrand*







**For more information contact:**

The Quality and Academic Planning Office  
Strategic Planning Division  
University of the Witwatersrand  
4th Floor, Senate House

*Tel:* 011 717 1162/1181

*Website:* <http://web.wits.ac.za/AboutWits/StrategicPlanningDivision>

