

# Quality of the accounting programmes of private universities in Ghana: alumni group perspectives

Ernest Bruce-Twum

*Department of Accounting, Central University, Accra, Ghana*

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## Abstract

**Purpose** – Private universities in Ghana are perceived to offer low-quality education, even though the few studies conducted have produced contradictory findings. In addition to the paucity of research in this area, the debate has not largely reflected the views of alumni. This study aims to present the perspectives of a major stakeholder group in education on the quality of the accounting programme offered by a chartered private university in Ghana.

**Design/methodology/approach** – A survey questionnaire was sent to 150 alumni from a private university who graduated between 2011 and 2015 to gather data and analysed using descriptive statistical methods and hierarchical factor analysis.

**Findings** – In contrast to the perception of low-quality programmes in private universities in Ghana, the alumni group believed that the private institution offered good-quality accounting programmes. The accounting programme was accessed to be fit for its purpose, and it has generally transformed the lives of the alumni group, thus making the programme meet their quality expectations.

**Practical implications** – The study's findings are an important contribution to the debate on the quality of private universities programmes in general and specifically in accounting.

**Originality/value** – Although some research has been done on quality assurances and accounting programmes in public universities in Ghana, the authors know very little about the quality in private universities. The study presents the opinions of an alumni group on the controversy over private universities quality of education. This study closes a gap in the literature.

**Keywords** Education, Quality, Private University, Alumni, Accounting programme, International Education Standards

**Paper type** Research paper

## 1. Introduction

The aims of the accounting curriculum in Ghana's educational system are to ensure the development of students' business skills (Kwarteng, 2013), provide sound moral character and the advancement of knowledge (Adaboh, 2014). According to Curriculum Development Council and the Hong Kong Examinations and Assessment Authority (2007), accounting subjects specifically aim to ensure a better understanding and application of accounting concepts and principles to various situations.

A 2004 World Bank/International Monetary Fund study on Ghana found that the financial reporting and auditing regime had flaws because of inadequate quality accounting education and training. However, a follow-up study in 2014 by the World Bank concluded that there has been an improvement in the quality of accountancy training in universities; however, the study observed a declining quality of accountancy graduates because of a declining lecturer to student ratio. Moreover, Freitas (2016) agreed with the results of



De Lange *et al.* (2006), which asserted a low quality of accounting graduates. Garner *et al.* (2019) similarly concluded that accounting education was out-of-date, redundant and of poor quality and failed to meet the quality expected of employers.

In addition, accounting education at the university level in Ghana is pursued at either government-funded public institutions or private institutions. Government-funded public institutions are applicants' top choices for enrolment in higher education enrolment because they are more prestigious and affordable (Dattey *et al.*, 2019). Due to their reliance on student fees, private institutions are more expensive than public ones and are also perceived to provide lower-quality education (Lubienski and Lubienski, 2013; Tavares and Cardoso, 2013). Governmental and collegiate initiatives have been prompted by the impression of quality. For instance, university-level initiatives were implemented with the specific intention of guaranteeing quality. These initiatives include reorganising programs and courses, reviewing the curricula, providing enough funding and hiring suitable academic and administrative staff. Additionally, at the national level, the National Council for Tertiary Education (NCTE), the Ghana National Accreditation Board (NAB) and the Ministry of Education are fervently pursuing policies and programs that will influence how private universities function in the nation (Tsevi, 2014). The pervasiveness of the perception of lower-quality education in private universities in Ghana (Atsu, 2015) raises questions such as:

What the perceptions of alumni of private universities are on the quality of education, particularly accounting education?

- RQ1. What is the relevance of the courses read by accounting students to their current jobs?
- RQ2. Are accounting graduates from private universities finding work in a reasonable period of time?
- RQ3. Do graduates use the skills and knowledge they obtain in school?
- RQ4. Are the objectives and aims of the accounting curriculum of the private university meeting the International Education Standards (IES) of the International Federation of Accountants (IFAC)?

Studies (Timpson and Bayerlein, 2021) have indicated that the accreditation standards of professional associations may have a direct impact on accounting degree programs. For example, the Institute of Chartered Accountants (ICAG) is consulted by the NAB on the syllabus and curriculum of Accountancy programs of universities before the Board grants accreditation (World Bank, 2014). The International Accounting Education Standards Board (2015) also collaborates with IFAC to develop standards for accounting education. However, these requirements will not guarantee that accounting education meets the required quality automatically (Awayiga *et al.*, 2010); it requires the academic institution to provide resources and expertise to implement and access these standards frequently.

Universities are likely to be lowly ranked if serious attention is not given to the improvement in quality (Materu, 2007; Pereira *et al.*, 2020). There is, thus, an increasing demand for the assessment and evaluation of undergraduate accounting courses (Aldredge *et al.*, 2021). Administrators of accounting programmes have access to little information/feedback (because of a lack of research) to aid in raising the standard of accounting education and graduates' performance (Adaboh, 2014; Aldredge *et al.*, 2021; Awayiga *et al.*, 2010; Boateng and Sarpong, 2002; Osei and Dontwi, 2014; Tsevi, 2015). The limited research on this important issue in Ghana represents a significant gap in the literature.

Although some studies have been conducted in Ghana in both private and public institutions to address the lack of research, very little has been done to assess the quality of accounting education at private universities. [Awayiga et al. \(2010\)](#), for example, conducted a study on the knowledge and skills development of accounting graduates with a focus on the University of Ghana. [Osei and Dontwi \(2014\)](#) focused on Kwame Nkrumah University of Science and Technology, and [Mbawuni \(2015\)](#) studied students from the University of Education, Winneba. All these studies concentrated on public Universities in Ghana. [Adaboh \(2014\)](#) studied Valley View University (a private institution) in Accra, Ghana, for his research. However, [Adaboh \(2014\)](#) used students enrolled on the programme as respondents for his study rather than graduates.

The present study seeks to assess the quality of the accounting programme of a private chartered university from the perspective of an alumni group. In addition to increasing the body of knowledge on this topic, quality assessment is necessary for various reasons. Firstly, the graduate's employment, productivity and contribution to the country's development and growth could be affected ([Boateng and Sarpong, 2002](#); [Materu, 2007](#); [Pereira et al., 2020](#)). Secondly, the alumni's perception of the completed programme can affect their self-esteem and assertiveness within the accounting profession ([Dalci et al., 2013](#)). Because negative perceptions could give wrong representations, it is necessary for graduates to have a favourable view of the programme and its suitability in their preparation for the accounting profession ([Byrne and Willis, 2005](#); [Garner et al., 2019](#)). Finally, the study will provide valuable feedback for the business school of the private chartered university and other private universities in making the necessary improvement in their accounting programme and defray the notion that private universities offer low-quality education.

This paper is organised as follows: Section 2 reviews the literature, followed by the methodology used for the study. After these discussions, the presentation and analysis of the outcomes of the survey follows. The last section presents the conclusions reached from the study.

## 2. Review of literature

It is challenging to define quality within the framework of an educational environment ([Watty, 2005](#)). Although the literature shows no agreement on what constitutes quality ([Welzant et al., 2011](#)), there exist a few definitions or ways of thinking about quality ([Elassy, 2015](#)). The "stakeholder approach" is one particular strategy that has gained popularity ([Watty, 2005](#)). This approach incorporates opinions from many interest groups, who, according to the argument, have the right to express them ([Carr et al., 2006](#)). According to [Vroeijerstijn \(1995\)](#), any quality definition needs to take into consideration the opinions of different stakeholders because quality is subjective. For instance, governments might very well describe quality by considering dropout rates and percentages of failure/pass; accounting professionals may describe quality by considering skills and attributes formed during the study period; alumni and students may view the notion further in relation to individual advancement and societal role preparation; and academics may define quality in terms of knowledge transmission, strong academic preparation and a favourable learning atmosphere ([Vroeijerstijn, 1995](#); [Welzant et al., 2011](#)).

[Harvey and Green \(1993\)](#) provided us with a widely used ([Watty, 2005](#)) framework comprising five features by which various stakeholders perceived quality in higher education. Quality is often perceived by stakeholders as being excellent (achieving more than a basic standard); perfect (efficient or completing tasks accurately and promptly); fitness for purpose (which relates quality to the objective as specified by the provider),

value for money (which focuses on effectiveness and efficiency of outputs) and transformation (which relates to substantive change that incorporates ideas of empowering and developing students). However, most studies (Lacovidou *et al.*, 2009; Scott, 2008) examine performance factors that relate to students' involvement in the curriculum, faculty, abilities and talents that result in gainful employment when evaluating quality. The literature on accounting also contains some studies that looked at quality from the perspective of skill development (Abayadeera and Watty, 2016; Ahmed and Mohamed, 2017; Alam *et al.*, 2022; Brewer *et al.*, 2014; Lin *et al.*, 2005). However, the current paper uses the Harvey and Green (1993) framework in the assessment of quality because of its wide application in diverse fields.

Watty (2005) used the Harvey and Green (1993) framework and found that the key attribute of quality was constructing a program to meet the standards of the accounting profession. Also, the overall view of quality in accounting education was assessed to be the education's fitness for its purpose.

As indicated earlier, there are scanty empirical studies that examined the quality of accounting programs in private chartered Universities in Ghana. The responses from both students and faculty in Adaboh's (2014) study indicate a low availability of resources. The researcher attributed the low resources to the lack of financial resources available to private Universities in Ghana. Most of the students give a low rating in terms of their attitude and perceptions about teaching and learning, especially in the faculty's use of information technology in their teaching. The findings show a shortfall in the quality of the programme. However, the respondents assessed the programme to meet the IES requirements for professional and aspiring professional accountants.

Tsevi (2015) discovered that there were conflicting opinions about the program quality offered by Ghana's private universities. Furthermore, Atsu (2015) found that private Universities have complied with NAB's quality standards through accreditation, and there are also continuous quality assurance structures in place to improve their reputation by upholding national and international standards.

### *2.1 Private chartered universities in Ghana*

Private universities in Ghana were established as a result of the excess demand for university education, which the public universities could not meet (Tsevi, 2015). Varghese (2004) also noted that the inability of public universities to respond to the demands for changes in course structures and the demand for privatisation of universities as conditions for receiving funding support were some of the key factors for the increasing numbers of private universities in Ghana.

Many of the available programs are either commercially or religiously oriented. This is due to the fact that many of these schools are self-supporting and are willing to provide programs that will draw students who will pay full tuition and be advantageous to the labour market. When private universities (University Colleges) first start out in Ghana, they are linked up with reputable public institutions, often known as mentoring universities. Up until the private university colleges receive a charter after 10 years and meet the necessary conditions, the mentoring universities oversee their operations. Private universities colleges are expected to execute their operations in accordance with the rules and guidelines set forth by the Ghana Tertiary Education Commission (GTEC), as well as the mentoring universities. Private universities colleges receive full presidential charter (issue their own certificates and drop college as part of their name) once GTEC is satisfied with conditions such as quality assurance, students' satisfaction,

physical facilities for effective teaching and learning, terminal degrees of faculties and research (GTEC, 2022).

The challenges of private universities in Ghana have been well documented by [Amponsah and Onuoha \(2013\)](#) and summarised as the exorbitant cost of faculty and employee development and training, lack of sufficient funds required for growth, poor infrastructure (lecture halls, resident halls, offices, etc.), lack of properly resourced libraries, difficulty in retaining excellent academics and staff, issues with accrediting bodies, a low student enrolment rate and inadequate pay and benefits for employees. There are eight chartered private universities in Ghana as of 20 September 2022 (GTEC, 2022).

### *2.2 Graduates as an important stakeholder*

Graduates of a program have been recognised by scholars ([Gosling and Vaneeta-Marie, 2001](#); [Stout and West, 2004](#)) as significant stakeholders who can offer insightful feedback on the positives and negatives of their academic experience, which shall aid in the creation and modification of the programmes. Their unique position has been achieved because the programmes are primarily done to benefit students; they are thus best qualified to assess its efficacy and review of the curriculum ([Carr et al., 2006](#); [Gosling and Vaneeta-Marie, 2001](#)). Some scholars ([Ali et al., 2016](#); [Awayiga et al., 2010](#)) opined that alumni are well-positioned to provide more useful feedback on the quality of the course's content and relevance than students who had not completed their studies.

The present study used alumni group of a private chartered University in Ghana who graduated between 2011 and 2015 because they had experienced the full curriculum and were expected to be familiar with the demands and expectations of the accounting profession. [Wachtel \(1998\)](#) remarked that it is safe to say that, after approximately seven decades of study on the use of student ratings of teaching quality, most researchers think that student ratings are a legitimate, trustworthy and valuable way to assess quality.

## **3. Methodology**

An analysis of 101 published articles on accounting education in 2018 ([Apostolou et al., 2019](#)) showed that most scholars used a survey (61%) and interviews (4%) as the data gathering instrument. The number of studies that used surveys increased to 71%, whereas interviews decreased to 0% in 2019 ([Apostolou et al., 2020](#)). The current study, thus, used a quantitative approach, with a questionnaire-adopted from the literature ([Osei and Dontwi, 2014](#)) as the survey data collection instrument.

The study was designed as a descriptive survey of the large and dispersed alumnus of accounting studies to fulfil the study's objectives. The private Chartered University, according to [uniRank, 2018](#) is one of the top five private Universities in Ghana; it was selected because it has gained full accreditation by the GTEC and is expected to be compliant with GTEC's quality requirements. The respondents were chosen in light of the fact that they had received a degree in Bachelor of Science in Administration (Accounting) between the years 2011 and 2015. This period was selected because of the records available on graduates, and there were no curriculum changes during the period. A total of 961 Accounting students who had graduated between 2011 and 2015 had their records available. The sample size was determined after taking Yamane's formula into account ([Israel, 1992](#)). With 90% confidence, a statistical  $z$  value of 2, and a population of 961, the minimum sample size required by Yamane's formula was 91. After taking into account the opinions of [Sekaran \(2003\)](#) and [Fowler \(1993\)](#), a final sample of 150 was chosen for this study.

The questionnaire was piloted with 20 graduates randomly chosen from the private chartered university to boost precision, consistency and clarity. The instrument was distributed using a combination of in-person self-reporting and online submission through Google Drive. The data was analysed using descriptive statistical methods and hierarchical factor analysis.

**4. Results and discussion**

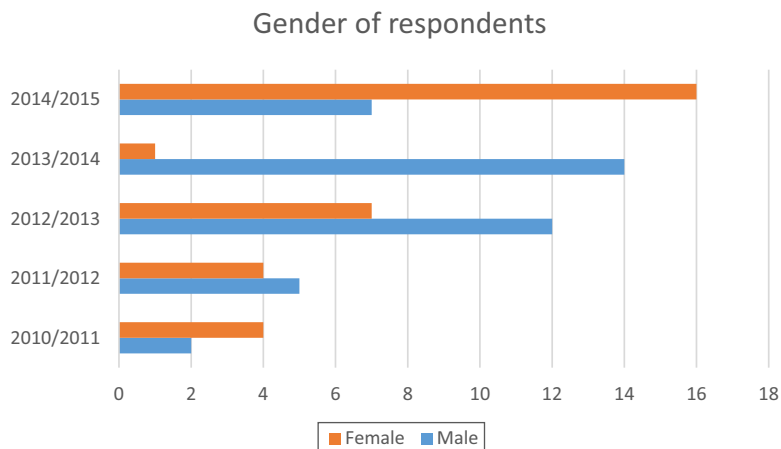
In all, 72 responses were received and used for the analysis representing a 48% response rate. After reviewing 1,607 research that used the survey method, [Yehuda and Brooks \(2008\)](#) found that the average response rates for data gathered from individuals were 52.7% and from businesses were 35.7%. Thus, it is deemed that the study’s response rate is adequate.

*4.1 Background characteristics*

The respondent’s background characteristics cover the number of years because they had completed their study, their gender, age and marital status. The results showed that most of the graduates who responded to the survey had graduated in 2014/2015, representing 32%. This is followed by those who completed during the 2012/2013 (26%) academic year, with 2010/2011 being the least (8%). The 2011/2012 and 2013/2014 academic years were 13% and 21%, respectively. The breakdown of the respondents according to gender is provided in [Figure 1](#).

[Figure 1](#) reveals that 44.4% of responders were female, and 55.6% were males. The highest number of female respondents graduated in the 2014/2015 academic year. The gender statistics obtained through a review of university records indicated the ratio of female to male graduates for the time period under consideration was 46:54. Thus, the respondents’ gender distribution was a fair representation of the accounting alumni population. Other demographic features of the respondents are shown in [Table 1](#).

[Table 1](#) shows that the respondents’ ages ranged from 25 to 40 years, indicating that most of the respondents were youth. About half of the respondents were between 31 and 35 years. Regarding the respondents’ marital status, the majority (83%) were married, with



**Figure 1.**  
Gender of the respondent by year of graduation

**Source:** Fieldwork (2019)



**Table 1.**  
Other demographic  
composition of  
respondents

Age groups	20–25	26–30	31–35	36–40	Above 40	Total
<i>Gender</i>						
Female	1	7	17	7	0	32
Male	0	13	16	11	0	40
<i>Total</i>	1	20	33	18	0	72
<i>Percentage</i>	1%	28%	46%	25%	0%	
<i>Marital status</i>						
Married	0	13	29	18	0	60
Single	1	7	4	0		12
<i>Total</i>	1	20	33	18	0	72
<i>Percentage</i>	1%	28%	46%	25%	0%	

Source: Fieldwork (2019)

about 17% being single. Studies (Bierman, 2009; Han *et al.*, 2014) have shown that persons who are married tend to have better mental and physical health, largely because they have more social interactions with their wives or husbands. Thus, the high number of married respondents provides an indication of quality responses for this study.

The researcher sought respondents' reasons for studying at a private university. Respondents were asked to rate their intentions on a scale of 1–5, denoting “not important at all” to “very important”. Table 2 indicates that the respondents rated the university's reputation as their first consideration, and friends or family members enrolled at the same university were rated second. Respondents rated the flexibility of use of time, improved income and the opportunity to work and study simultaneously as “somewhat important”. The proximity of the study centre and improved chances of getting a promotion at work were ranked as “not important”, while low tuition fee was rated as “not important at all”.

The respondents were further asked to state their employment status before and after reading the Accounting Programme. The results are shown in Table 3 below. The results indicate that the majority (75%) of the respondents were unemployed before reading the programme; 16.7% were employed full-time, whereas 8.3% were employed part-time. However, after the programme, most of the respondents (62.5%) were employed full-time, whereas 19.4% are currently employed part-time and, finally, 18.1% are unemployed. Varghese (2004) opined that the employability and the employment rate of its graduates are critical factors in determining a private institution's success. The high employment level

Reasons	1	2	3	4	5	Mean
Study centre is close to my place of work	29	5	13	10	7	2.4
Low tuition fee	32	12	12	8	1	1.9
Improve my chances of getting promoted at work	22	12	15	6	8	2.5
Improve my income	13	11	19	12	7	2.8
Reputation of the university	7	4	24	11	21	4.5
Friends/relatives studying at the same Institution	35	11	8	5	4	3.7
The flexibility of use of time	13	6	23	15	8	2.9
Work and study at the same time	24	5	13	13	9	2.8

Source: Fieldwork (2019)

**Table 2.**  
Reasons for choosing  
a private university

gives an indication of the provision of a market-driven course by the university and a positive perception of the university for offering courses to get a job.

Further information was requested from the employed respondents as to which sector they work in private, self-employment, Non Governmental Organisation or public (government) sector. The results were that the private sector employs many of the graduates representing about 60% of the respondents; the public sector employs the second-largest group, that is, 19.7%; 16.4% of the graduates were self-employed, whereas non governmental organisations (NGOs) employ the remaining 4.9%.

The study also found that most of the respondents were employed in the banking and finance sector, representing 25.9%. This is followed by the civil service, which is characterised by 17.9%. None of the respondents was employed in the mining sector. The remaining percentage were employed in the education sector (10.30%), services/security services (10.3%) and health and social services (8.6%). In comparison, the agriculture and forestry/fishery sector employs (7.0%), with those employed in the accounting practice/industry being the least (6.2%). The diverse employment background of the respondents indicates that they were experienced to provide an assessment of the quality of the accounting program.

According to [Harvey and Green's \(1993\)](#) framework, various criteria can be used for assessing the quality of Accounting education. These may include evaluating the competence and effectiveness of the teacher, determining the relevance of content and text covered, measuring the suitability of methods, quality of assessment procedures used to appraise students' learning and the extent of its application. The study did not assess the element of perfection/consistency in the framework due to its lack of application in the setting of higher education ([Lomas, 2002](#)). The relevance of the content areas and curriculum to respondents' professional experiences was assessed on a three-point scale, from "useful" to "not useful". Usefulness here is measured by the ability to put the knowledge acquired from the programme into one's current job.

[Table 4](#) indicates the frequency of the response and its equivalent percentage (in brackets). The mean score shows that the ranking of public sector accounting as the least useful. This result was expected, as the largest number of respondents were employed in the private sector. The ranking also agrees with [Awayiga et al. \(2010\)](#)'s findings, where the private sector was rated low by employees in both the private and public sectors. Financial statement analysis was ranked as the most useful course, and financial reporting and advanced accounting were the next highest-ranked courses. Auditing, taxation and management accounting were equally ranked next. The low ranking of auditing agrees with [Carr et al.'s \(2006\)](#) study of the perceptions of an accounting alumni group in New Zealand. Cost accounting was ranked as the second least useful subject by the respondents. Even though all the accounting courses studied by the respondents were considered useful by the graduates, these courses (except public sector accounting) were highly rated by employees in the private sector.

**Table 3.**  
Employment status  
before and after the  
accounting  
programme

Employment status	Before the undergraduate programme (%)	After the undergraduate programme (%)
Employed, full-time	16.7	62.5
Employed, part-time	8.3	19.4
Unemployed	75	18.1

**Source:** Fieldwork (2019)



Self-confidence, resource accessibility and opportunities for knowledge application were used as a reference point for the researcher’s search for factors that facilitated the use of their acquired knowledge at work. The responses are depicted in Table 5. Respondents were allowed to make multiple selections of variables.

From Table 5, the top and second most important qualities were opportunities for knowledge application and self-confidence, respectively. In contrast, resource accessibility was ranked the lowest, which indicates that graduates are given enough opportunities to apply the knowledge they have obtained from school and the space to be creative and innovative in the current job market or various institutions. As most graduates are employed in the private sector, the findings suggest that the private sector provides an opportunity for its employees to apply their knowledge and encourages them to be creative and problem solvers. Regarding self-confidence, graduates’ confidence emanates from the knowledge they have acquired from reading the programme and how well prepared they were for the job market based on their training.

In terms of challenges faced by applying knowledge acquired from their undergraduate study at the workplace, the majority (57%) of the respondent stated that there were challenges, whereas 43% did not face any problems. The respondents were asked to enumerate these challenges and were allowed multiple selections of variables. The results are presented in Table 6.

From Table 6 above, respondents ranked “lack of linkage between programme curriculum and industry” and “lack of opportunities” as 1<sup>st</sup> and 2<sup>nd</sup> challenges to using acquired knowledge and skills. The lack of linkage was a major problem because most of the respondents worked in the banking and finance sector; however, only a few banking topics are treated in the accounting programme. Moreover, the little taught is usually theoretical and not hands-on, making it challenging to use the knowledge acquired in real-life circumstances or problem-solving. Respondents ranked the “poor reward system” as the

**Table 4.**  
Usefulness of content  
area/syllabus to  
career experience by  
programmes

Content area knowledge/concepts	Useful	Somewhat useful	Not useful	Mean
Management Accounting	38 (62.4)	18 (29.5)	5 (8.1)	1.5
Advanced Accounting	39 (66.2)	15 (25.4)	5 (8.4)	1.4
Taxation	42 (70)	9 (15)	9 (15)	1.5
Cost Accounting	38 (62.4)	12 (19.6)	11(18.0)	1.7
Financial Reporting	41 (67.4)	15 (24.5)	5 (8.1)	1.4
Accounting Information System	33 (57)	15 (25.8)	10 (17.2)	1.6
Auditing	35 (58.8)	18 (30)	7 (11.6)	1.5
Financial Statement Analysis	42 (71.3)	12 (20.3)	5 (8.4)	1.2
Public Sector Accounting	25 (41.1)	21 (34.4)	15 (24.5)	2

Source: Fieldwork (2019)

**Table 5.**  
Factors that  
facilitated the use of  
knowledge

Variables	Frequency	Rank
Opportunity to apply knowledge	54	1
Self-confidence	47	2
Availability of resources	17	3

Source: Fieldwork (2019)

least challenging. The unemployed respondents and some who were not engaged directly in work related to the accounting programme mainly caused the lack of opportunities to be ranked second. The seeming contradiction in the ranking of “lack of opportunities” stems mainly from the respondents’ differences in employment status.

Graduates were asked to rank the programme’s quality in terms of the duration, the adequacy of the courses, the relevance and usefulness of the course materials and how conducive the learning environment was. [Table 7](#) presents responses on a scale of 1 to 5 for the quality of the programme.

[Table 7](#) shows that, on average, the respondents were satisfied with the competence of the lecturers, with a mean of (3.5). A total of 59% of the respondents ranked the competency of the lecturers as very strong and strongest. The respondents further indicated their satisfaction (59%) with the programme’s duration and content. The workload was found to be very satisfactory, considering the length of the programme and the status of weekend students as part-timers. Course materials were rated as very relevant and useful. The highest-ranked (3.9) were the relevance and usefulness of the course materials as well as the adequacy of the class size. This result agrees with the finding of [Dattey et al. \(2019\)](#) where the respondents from private universities rated highly the course materials than their counterparts from public universities.

The respondents found the class size to be very good. Large class size has been associated with declining quality of education ([World Bank, 2014](#)). The large class size makes it challenging to give individual care and assignments to students regularly ([Boateng and Sarpong, 2002](#)). The teaching and learning environment was rated second and showed that the respondents were very satisfied with the teaching and learning environment. The overall response considering all the variables in the analysis of quality used in this study

**Table 6.**  
Various challenges  
faced by graduates

Kind of challenges	Frequency	Rank
Lack of linkage between programme curriculum and industry	66	1
Lack of opportunities	56	2
Leadership style conflict	30	3
Poor reward systems	23	4

**Source:** Fieldwork (2019)

**Table 7.**  
Graduates’  
perception of quality  
of the accounting  
programme

Statement	Least strong	Somewhat strong	Strong	Very strong	Strongest	Mean
Facilitators/lecturers were competent and committed	2	15	12	28	15	3.5
Adequacy of class size	4	2	14	21	26	3.9
Programme duration was commensurate with the workload	7	12	13	20	9	3.2
The course content was adequate	2	15	12	25	15	3.5
The course materials were relevant and useful	5	2	14	21	25	3.9
The teaching and learning environment was conducive	6	8	14	18	20	3.6

**Source:** Fieldwork (2019)

indicates a good fit for purpose accounting programme is being run at the private university.

Accounting students' perception of future benefits (good job, reasonable remuneration and status in society) accompanying the pursuit of the accountancy profession matters greatly (Ahinful *et al.*, 2019; Pereira *et al.*, 2020). The respondents' views on how the accounting programme has transformed them were assessed in relation to nine selected social and economic variables: qualification for advanced study; career development; improved social life; access to a job; increased salary; facilitated a promotion; added little or no benefit. Respondents were allowed to select multiple responses. Their responses are given in Table 8.

Table 8 indicates that the respondents ranked "gave me qualification for advanced study" and assisted in my career development came in first and second, respectively. The third-ranked was an improvement in social life. Other benefits, such as "increased my income" and "got me a promotion", were ranked lower. The results showed that the majority of graduates were not promoted as a result of the programme, but it mostly facilitated their career development and qualification for advanced study.

In addition, those who selected "enhanced my social life" were asked to list the specific areas where their social life had impacted, whether leadership status, recognition among peers, recognition at the workplace or social class. Respondents were allowed to select multiple responses. The responses are shown in Table 9.

From Table 9, improvement in leadership status was ranked as the highest area where the respondents' social life had been positively impacted, and recognition among peers and at the workplace was the second and third-ranked, respectively. Improvement in social class was ranked the least.

The graduates' monthly income both before and after the program was obtained as a measure of the graduates' economic benefit. The results are depicted in Figure 2.

Benefits	Frequency	Rank
Gave me qualification for advanced study	49	1
Helped in my career development	47	2
Improved my social life	44	3
Got me a job	30	4
Increased my income	16	5
Got me a promotion	6	6
Added little or no benefit	6	7

**Source:** Fieldwork (2019)

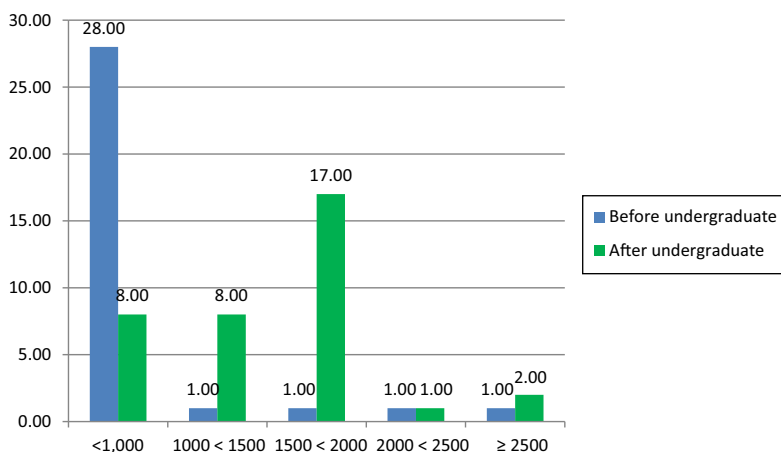
**Table 8.**  
Respondents' perceived benefits of undergraduate education

Aspect of social life	Frequency	%	Rank
Leadership status	35	49	1
Recognition among peers	33	45	2
Recognition at workplace	31	43	3
Social class	29	42	4

**Source:** Fieldwork (2019)

**Table 9.**  
Aspect of respondents' social life that has improved

**Figure 2.**  
Graduates' Monthly  
Income Before and  
After the Programme



**Source:** Fieldwork (2019)

Figure 2 shows that most graduates were unemployed before their undergraduate programme, and those employed before reading the programme earned less than GhC1,000 a month. However, after the undergraduate programme, most graduates are employed and earn between GhC1,500 and GhC2,500 as monthly income. Not all of the gains in monthly revenue should be ascribed to the program, as additional elements, including a rise in the minimum wage, the sector of employment and others might have contributed to the increase.

An assessment of the level of satisfaction with the programme showed that most of the graduates (46%) were “somewhat satisfied” with the programme, which, in turn, indicates that they had some challenges that have to be addressed. The second-highest grouping (41%) were satisfied with the programme, and those dissatisfied represented 13%. The respondents’ reasons for dissatisfaction were grouped into industry linkage, facilities, teaching quality, learner support, student workload and teaching and learning materials.

Table 10 indicates that Industry linkage was ranked first because respondents felt that the programme was more theory-based and had little connection with the real world. This result agrees with the findings in the literature (Mbawuni, 2015; Ullah and Khan, 2018). Facilities were rated as the second-highest challenge; some of the reasons given for

**Table 10.**  
Problem areas faced  
by graduates

Problem area	Frequency	%	Rank
Industry linkage	30	41.3	1
Facilities	25	34.7	2
Teaching quality	24	33.3	3
Learner support	23	31.9	4
Student workload	22	30.6	5
Teaching and learning materials	13 18.1		6

**Source:** Fieldwork (2019)

this were inadequate furniture (for instance, when classes were combined) and the lack of adequate teaching aids such as projectors. This finding largely agrees with Adaboh's (2014) study. Again, the respondents pointed out that although there are e-learning facilities (the blackboard and online database platforms), students rarely use them because there is no continuous training to use these facilities. This challenge corresponds highly with Awayiga *et al.* (2010) finding but contrasts sharply with Adaboh's (2014) results.

In relation to teaching quality, the respondents felt that although the facilitators are competent and committed, they use very few local examples in the course content, and there is a lack of practicality in courses as mostly only theory is taught. Regarding student workload, students are given a high number of quizzes and assignments, and there is a lack of teamwork; consequently, students are overburdened with coursework.

In addition to assessing the quality of the programme, the respondents were asked whether the courses offered meet the requirements of the ICAG and IES. Fifty-nine responses were provided, and apart from one person who indicated "not sure", the rest showed that even though there was less focus on ethics, the courses largely met the requirements of the ICAG and IES. The respondents indicated that their awareness of the standards and aims of IES transpired during the various courses they had undertaken in the programme, and others had further knowledge through the ICAG professional exams they pursued after the degree programme. This finding suggests that there is a need for emphasis on professional ethics and that it be incorporated into the accounting programme. This finding is similar to Mah'd and Mardini (2020), who found the need to better incorporate the IES into the degree programmes in the Middle East and North African region.

## 5. Conclusions

The study sought to assess the perception of an alumni group on the quality of the accounting programme offered by a private university. Most of the alumni found the quality of the accounting courses offered to be high as it was fit for purpose and offered value for money spent.

The graduates also indicated that almost every accounting course they had read in the programme was relevant to their work, except that these courses did not offer Information Technology (ITs) and the use of software programmes. This finding agrees with previous studies (Adaboh, 2014; Awayiga *et al.*, 2010; Kwarteng, 2013). The lack of training in IT posed a challenge as these skills are required in the job market. On average, most of the graduates were satisfied with their experience at the university and the accounting programme as it transformed their lives in various areas and enhanced their opportunity to find employment within the first two years after completing the programme. The respondents further indicated that the accounting programme is aligned with the IES. The study also found that the university's reputation for providing quality education was the prime reason for students pursuing their accounting education.

However, to align the expectation of students of the programme, faculty and administrators ought to indicate to students that the goal of the accounting program is to provide a broad-based accounting education and not an industry-specific accounting education.

The findings from this important stakeholder in university education have shown that they hold a contrary view that private universities in Ghana offer low-quality accounting

programmes. The alumni view is strengthened as it is a presentation from a “real world” viewpoint.

Although the study is limited because it uses only one out of eight private chartered universities in Ghana, the researcher believes that the frequent comparison with another private chartered university in Adaboh's (2014) work mitigates the limitation. Future studies could combine responses from three or above private universities and incorporate responses from employers.

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#### **Corresponding author**

Ernest Bruce-Twum can be contacted at: [ebtlecturer@gmail.com](mailto:ebtlecturer@gmail.com)

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