

DIRECTORATE OF RESEARCH, CONSULTANCY AND DISTANCE EDUCATION

SURVEY ON ZCAS AS A PREFERRED TUITION CENTRE FOR THE ACCA PROGRAMME IN ZAMBIA

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1.0 Introduction

The Zambia Centre for Accountancy Studies (now rebranded as ZCAS) was created by an Act of Parliament No. 1 of 1989 (Cap 391) as a self-financing non-profit making institution with the mandate to train accountants, promote research and advancement of learning in accountancy, finance and related studies, provide advisory and consultancy services, and other related matters. ZCAS initially offered tuition only for the Association of Chartered Certified Accountants (ACCA) and the Chartered Institute of Management Accountants (CIMA) programmes. Over time, it has gradually broadened its portfolio of programmes by introducing undergraduate and post-graduate degrees. For the ACCA programme in particular, ZCAS has enjoyed pass rates of at least 60 percent compared to an average of 40 – 45 percent worldwide. As such, ZCAS enjoys the ACCA Platinum Approved Learning Partner Status, the highest level of recognition by ACCA.

The survey was undertaken to determine whether ZCAS is a preferred Tuition Centre for the ACCA programme in Zambia based on its ACCA “Platinum Status” of accreditation. This study arose from the on-going debate on the need to beef up the current lecturing staff on the programme in some courses perceived not to be performing well with some expert lecturers, in a bid to minimise the risk of losing the “Platinum Status” of accreditation. According to various interested stakeholders, the loss of “Platinum Status” of accreditation would disadvantage ZCAS in terms of competitiveness and lead to loss of potential students. As such, the survey also extended to establishing what other factors drive and/or abate ZCAS competitive advantage over its rivals in Zambia. At the time of publishing this survey, ZCAS had managed to retain its “Platinum Status” for the period 1 April 2017 to 31 March 2018.

The survey also acts as a turning point for both ACCA and ZCAS on how the “Platinum Status” of accreditation should be assessed and be viewed if from the competitive stand point.

2.0 Problem Statement

Over time, ZCAS has enjoyed the ACCA Platinum Approved Learning Partner (PALP) Status. With this level of accreditation, the accredited partner should ensure that quality control and assurance in the delivery of ACCA courses are prioritised. The “Platinum Status” is the highest level of accreditation followed by the “Gold Status”, and the “Silver Status” being the lowest (ACCAGLOBAL, 2014). Currently, ZCAS chances of retaining the “Platinum Status” of accreditation have been waning due to its gloomy performance in the final examinations in some observed papers. As such, there has been extensive debate on how the “Platinum Status” of accreditation could incessantly be upheld premised on the assertion that the “Platinum Status” of accreditation gives ZCAS a competitive advantage over its rivals offering the ACCA programme in Zambia. A number of reasons pertaining to this

perceived risk have been advanced such as lack of expert lecturers in the under-performing papers. The need therefore arises to ascertain whether the ACCA “Platinum Status” of accreditation is a key competitive advantage for ZCAS and/or what other factors drive and/or abate ZCAS competitive advantage over its rivals in Zambia. Nonetheless, the problem under the current investigation could have wider ramifications beyond the scope of this survey. It is therefore hypothesised as follows:

Ha Students studying on the ACCA programme are not attracted by the Platinum Approved Learning Partner Status.

3.0 Survey design strategy and approach

The survey was purposively designed around obtaining data from students pursuing the ACCA programme at ZCAS in Zambia across all levels of study namely: Foundation, Skills, and Professional. Whereas first entrants (at Foundation level) only could have been targeted for the survey (based on why they chose to study ACCA with ZCAS as opposed to other institutions), the scope was extended to other levels of study considering that those studying ACCA at ZCAS could enter at any level of study. As such, a cross-sectional strategy of collecting data was employed on a convenient sample. This constituted students who were easy to reach based on their programme of study. For each ACCA classes visited, students were briefed about the purpose of the study and given 5 – 10 minutes to complete the questionnaire in class. All completed questionnaires were collected after the session. The questionnaire was therefore a self-administered one. In all, 136 responses were obtained from various ACCA students across all Levels of the ACCA programme.

The questionnaire sought to get information from ACCA students at ZCAS pertaining to their levels of study, length of study, awareness of ZCAS accreditation status with ACCA, type of accreditation status, reasons for studying with ZCAS and/or not opting to study with ZCAS. In terms of reliability of data, an effort was made not to administer the questionnaire to the same students at the same level of study in subsequent classes, say classes for each course within the Skills Level. Similarly, the survey excluded other professional programmes such as CIMA and ZICA to avoid bias of the results.

In terms of analysis, responses for questions 1 – 4 were quantitatively analysed using SPSS and those for questions 5 – 6 were thematically analysed using content analysis due to their qualitative nature. Data was processed using Microsoft office programmes such as spread sheets and word to generate charts and tables in order to deduce the results therefrom. The analysis and display of results using metrics, graphs, charts, and tables along with a descriptive discussion were therefore based on the Data Analysis and Interactive Models by Miles and Huberman (1994).

4.0 Analysis of results and findings

The results were analysed as per strategy and approach in paragraph 3.0 above. Out of the 136 responses, 65 were from Foundation Level (FIA), 34 from Skills Level and 37 (13 + 24)

from the Professional Level (Options and Essentials) as shown in Figure 4.1 below. The spread in numbers is indicative of the trend in terms of the reduction in student numbers from Foundation to the Professional Level of ACCA. Similarly, the longer the years in terms of students' length of study at ZCAS, the lower the numbers and vice versa as depicted in Figure 4.2 below. Nonetheless, the length of study may be affected by those students entering either at Skills and/or Professional Levels. This means that a student could have opted to study with ZCAS at Skills or Professional Level depending on their initial qualification or level of exemption. Similarly, one or two Levels could have been studied elsewhere before coming to ZCAS.

Figure 4.1: Responses per level of study.

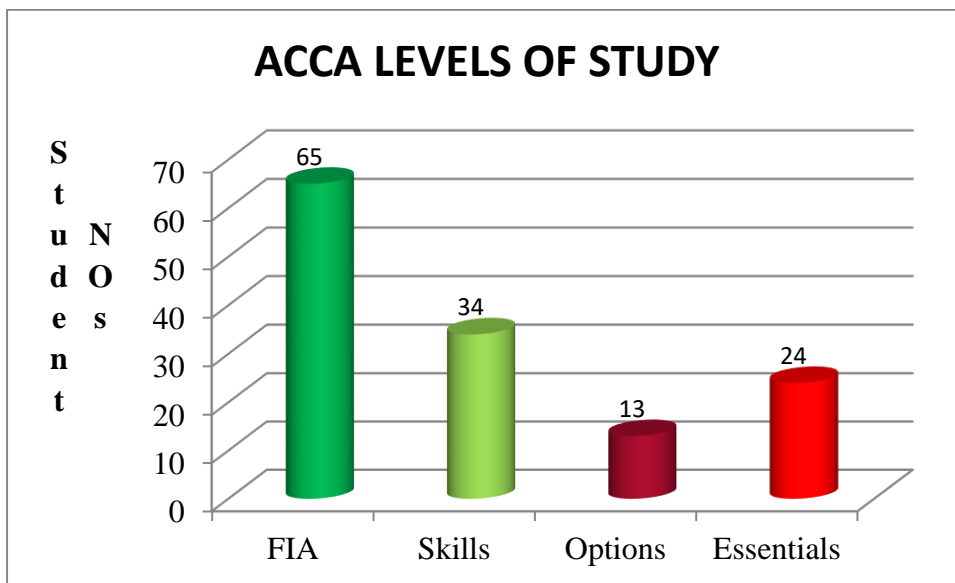
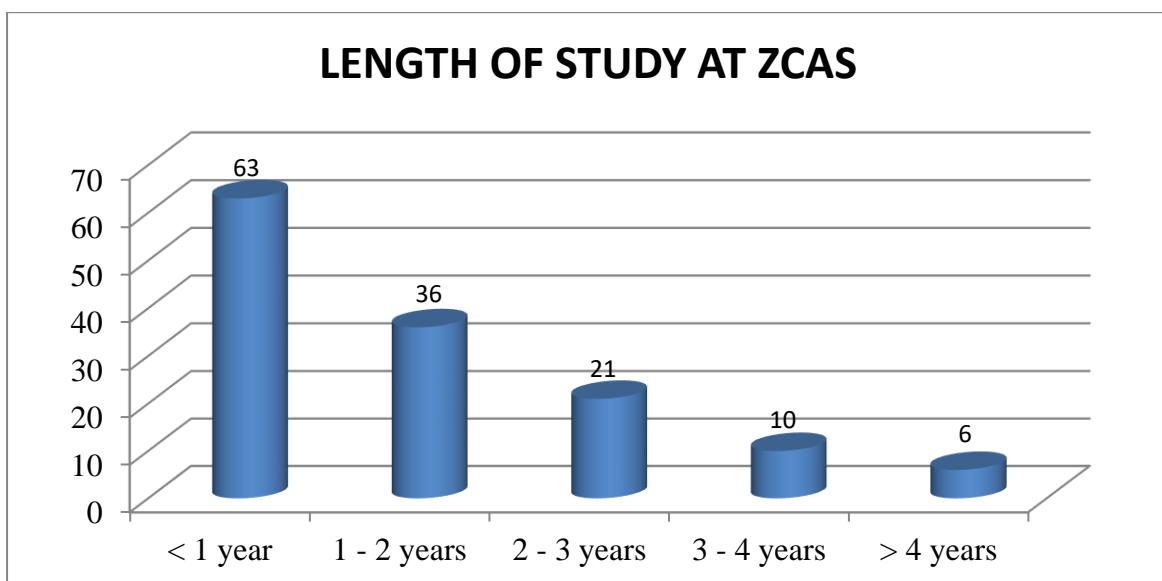


Figure 4.2: Students length of study at ZCAS



In terms of students' awareness of ZCAS accreditation status with ACCA, Figure 4.3 indicates that 94 students (69%) are unaware of any ZCAS accreditation with ACCA in comparison to 42 students (31%) who indicated awareness. Comparatively, and while 31% of the respondents clearly acknowledged awareness of accreditation, 97 respondents (71%) did not know the ACCA accreditation status of ZCAS being a "Platinum Status" as in Figure 4.4 below. This entails that out of the 94 students who indicated unawareness of the accreditation, 3 students were not able to tell the accreditation status thereby pushing the tally of unknown to 97 or 71% of the respondents.

Figure 4.3: Students' awareness of any ZCAS accreditation status with ACCA

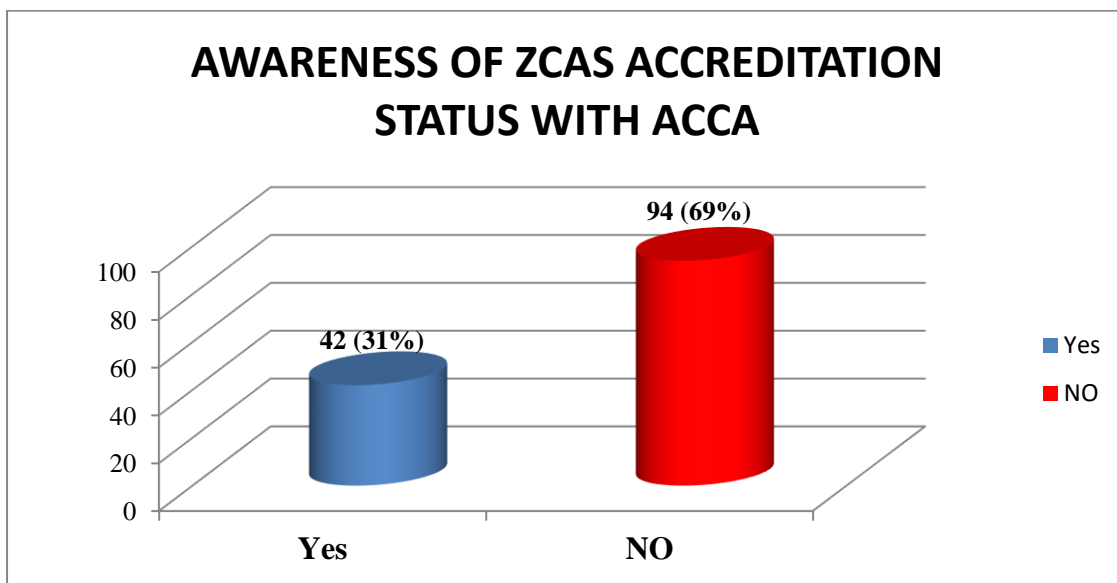
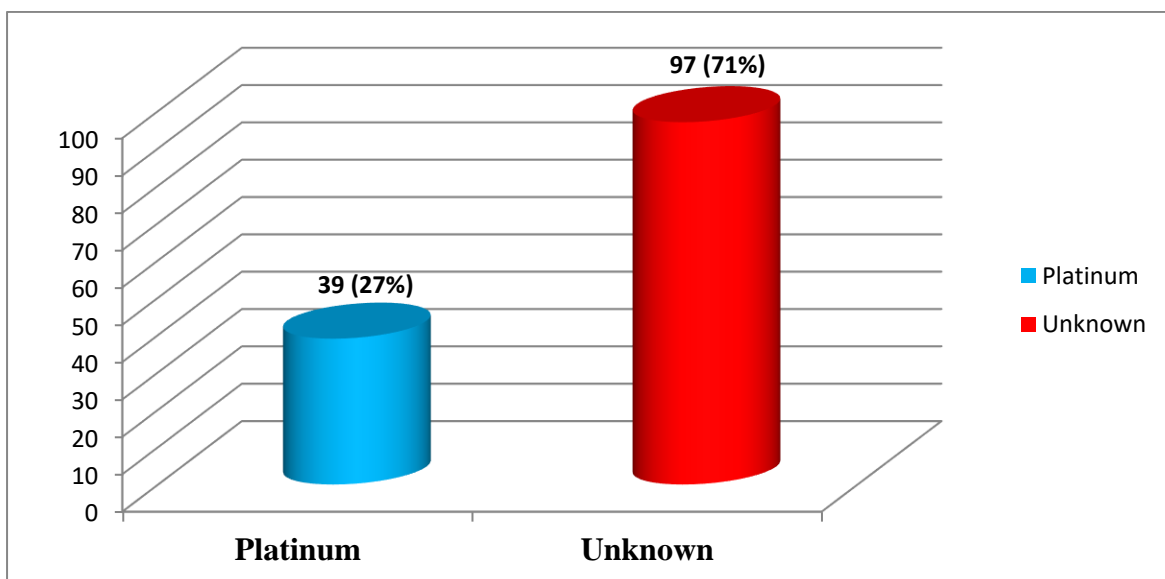


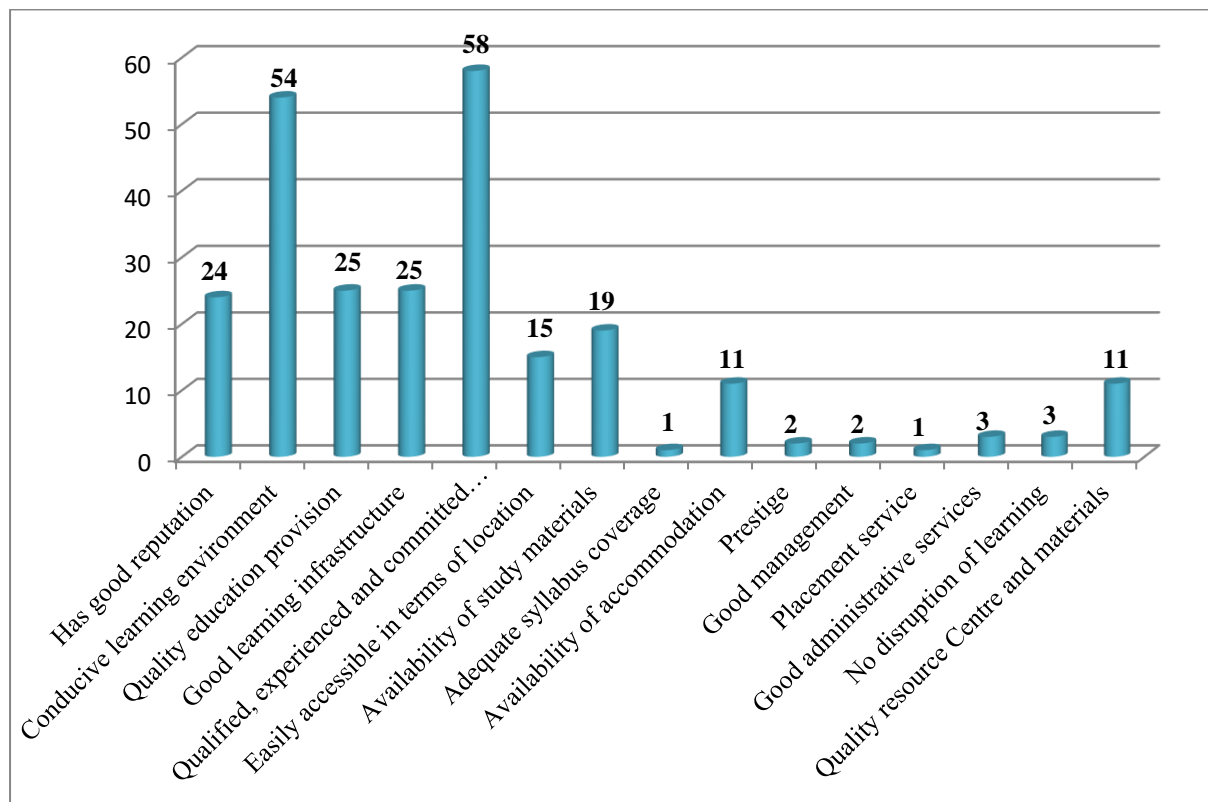
Figure 4.4: Type of Accreditation



Reasons for studying with ZCAS

In question 5, the survey sought to know from respondents their reasons for studying with ZCAS. In this way, the researcher was able to know the attractiveness of ZCAS as a Tuition Centre regardless of the ACCA “Platinum Status” of accreditation. Fifteen (15) themes were established from the responses and the frequency of occurrence plotted against each of the themes as in Figure 4.5 below. It is also true that the reasons advanced by ACCA students may also apply to other students doing other programmes if asked to. According to Figure 4.5 below, the main reasons advanced were: Qualified, experienced and committed lecturers with a score of 58, and conducive learning environment with a score of 54. These are followed by: quality education provision (25); good learning infrastructure (25); and good reputation (24). Others are availability of study materials (19); easy accessibility in terms of location (15); availability of accommodation and quality resource centre and materials (11). The rest were relatively low in terms of frequency namely, i.e. good administrative services; no disruption of learning; prestige; good management; adequate syllabus coverage, and placement services.

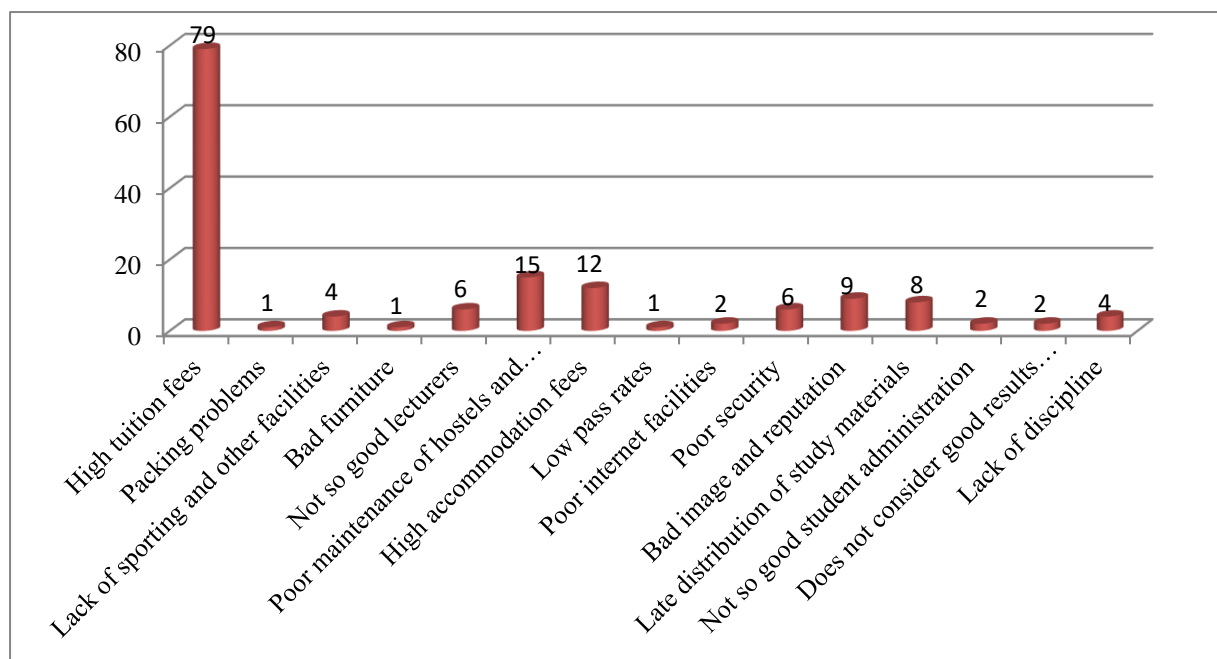
Figure 4.5: Reasons for studying with ZCAS



Reason for opting not to study with ZCAS

In question 6, respondents were asked to state the reason why they would opt not to study with ZCAS. In this way, the researcher was able to know the unattractiveness of ZCAS as a Tuition Centre regardless of not having an ACCA “Platinum Status” of accreditation. In line with Figure 4.6 below, the main reasons advanced were: High tuition fees (79); poor maintenance of hostels (15); and high accommodation fees (12). Others include bad image and reputation (9); late distribution of study materials (8); poor security and not so good lecturers (6). The rest were relatively low in terms of frequency namely; lack of sporting and related facilities; lack of discipline; poor internet facilities; not so good student administration; does not consider good results when enrolling; low pass rates; bad furniture; and packing problems.

Figure 4.6: Reason for opting not to study with ZCAS



5.0 Discussion and Conclusion

Discussion

Arising from the above results and findings, it could be reasoned that the Foundation Level of ACCA constitutes new entrants at ZCAS, thus the observed high number of respondents. Based on this observation, the inference is that the new entrants are likely to be more attracted to ZCAS because of the “Platinum Status” of accreditation. Nonetheless, 79% of the 65 respondents at foundation level are unaware of the accreditation status. Similarly, and based on the fact that 71% of the respondents are unaware of the “Platinum Status” of

accreditation overall, and despite the majority (53% of 136) students being at ZCAS for more than one year, the study infers that the majority of ACCA students are most likely not to be attracted by the ACCA “Platinum Status” of accreditation. Consequently, the “Platinum Status” of accreditation is not therefore a strong distinctive competence in as far as sustaining competition is concerned. Nonetheless, it could be turned into a sustainable competitive advantage if well aligned to the other reasons on why students opt to study with ZCAS. While the “Platinum Status” is mainly attributable to good pass rates that are above world average pass rates, the main reasons advanced for studying with ZCAS do not speak to this. For instance, students attribute their main reasons for studying with ZCAS to qualified, experienced, and committed lecturers, and the conducive learning environment, although one could infer that these are likely to result in good pass rates. In a way, this in itself dissipates the notion that the low pass rates are due to lack of qualified, experienced and committed lecturers. It is therefore noted that if the assertion of lack of qualified, experienced, and committed lecturers is not handled properly as information suggests on the ground, it may demotivate a cross section of lecturers lecturing on the ACCA programmes and eventually exacerbate the situation. Additional reasons supporting the two main reasons and reasonably scored, include quality education provision; good learning infrastructure; good reputation; availability of study materials; easy accessibility in terms of location; availability of accommodation and quality resource centre and materials. In a way, these are also likely to increase pass rates. Nonetheless, respondents were mainly dissatisfied with high levels of tuition fees with a score of 79 (58%). The rest of the reasons for not opting to study with ZCAS had relatively lower scores. Based on these revelations, it calls for ZCAS to up its efforts and ensure that the observed grey areas are attended to adequately. The lowly scored reasons include poor maintenance of hostels; high accommodation fees; bad image and reputation; late distribution of study materials; poor security; lack of sporting facilities; lack of discipline; poor internet facilities; low pass rates; poor quality furniture, and parking problems for those who drive.

Conclusion

It is discernible from the above results, findings and discussion that most of the students studying ACCA at ZCAS are not attracted by the “Platinum Status” of accreditation. Similarly, the emphasis on pass rates being the main determinant for the retention of the ACCA “Platinum Status” is illogical although it is expected that the reasons advanced for studying with ZCAS should result in good pass rates. In other words, this performance benchmark is subjective and should be looked at together with other factors that speak to the reasons why students opt to study with an institution like ZCAS and also taking into account the reasons that dissatisfy students.

6.0 Recommendations

It is therefore recommended as follows:

- a) ZCAS should ensure that the ACCA “Platinum Status” of accreditation is adequately marketed, clearly stating the benefit of being one.

- b) There is need to justify the perceived high tuition fees possibly based on the reasons advanced for studying with ZCAS as Zambians are exceptionally price-sensitive.
- c) Much more attention should be paid to the many reasons advanced for ZCAS unattractiveness regardless of the relatively lower scores recorded, e.g.
 - i) Although the score for not so good lecturers is relatively low, there is need to pay much more attention to this factor and ensure that non-performing' lecturers are identified.
 - ii) Notwithstanding the ACCA recruitment policy, ZCAS should make efforts to attract the right calibre of students to undertake the ACCA programme or alternatively run a Bridging programme prior to embarking on any professional programme as is done in many countries including Zimbabwe. This is likely to improve the pass rates.
 - iii) The issue of security should be paramount by having serious checks at the entrances and CCTV in all enclosed areas
 - iv) ZCAS needs more space to have open playing fields and parking. This requires having an additional campus where there is plenty of space.

References:

1. ACCA GLOBAL (2014) **Global tuition providers**. [Internet]. Available from: <http://www.accaglobal.com/students/study_exams/tuition/provider> [14 February 2017]. Elhi-India.
2. Miles, M.B. & Huberman, A. M. (1994) *Qualitative Data Analysis: 2nd ed.* SAGE Publications: UK, New D