



ATSWA TRACER STUDY

A REVIEW OF THE ATSWA PROGRAMME

TECHNICAL AND RESEARCH DIRECTORATE

INSTITUTE OF CHARTERED ACCOUNTANTS, GHANA
ACCOUNTANCY HOUSE, EAST LEGON, ACCRA

TABLE OF CONTENT

List of Tables	3
List of Figures	4
List of Abbreviations	5
EXECUTIVE SUMMARY	6
1.0 INTRODUCTION	7
1.1 Objectives of the Study	8
1.2 Research Questions	8
1.3 Significance of the study	8
1.4 Scope and Limitations of the Study	9
1.5 Organisation of the Report	9
2.0 LITERATURE REVIEW	10
2.1 Background of ATSWA	10
2.2 Theoretical Review	17
2.3 Conceptual Framework	20
3.0 METHODOLOGY AND DATA COLLECTION	21
3.1 Research Design	21
3.2 Population	22
3.3 Sampling and Sample Techniques	22
3.4 Data Collection	22
3.5 Pre-Testing	23
3.6 Data Analysis	23
3.7 Ethical Considerations	24

4.0	PRESENTATION OF RESULTS AND ANALYSIS	25
4.1	Response Rate	25
4.2	Descriptive Statistics	25
4.3	CA Professional Studentship	30
4.4	Rate of Completion of the CA Programme	34
4.5	Employment Status of ATSWA Graduates	38
4.6	Benefits of the ATSWA Qualification	42
4.7	Challenges in Transitioning from ATSWA to CA	45
5.0	SUMMARY, CONCLUSION AND RECOMMENDATIONS	48
5.1	Summary and Conclusion	48
5.2	Recommendations	52
6.0	REFERENCES	57
	Appendix A – Questionnaire	57

LIST OF TABLES

Table 1:	ABWA Member Bodies	13
Table 2:	If Yes, in which year did you complete?	28
Table 3:	If Yes, when did you register to start the CA Programme?	32
Table 4:	If No, when do you expect to complete the CA Exams?	37
Table 5:	Which diet did you complete * Current Employment status	39

LIST OF FIGURES

Figure 1:	Conley (2007) Framework	20
Figure 2:	Gender of Respondents	25
Figure 3:	Age when registered as ATSWA Student	26
Figure 4:	Age when completed the ATSWA Exams	27
Figure 5:	Have you completed the ATSWA Exams	28
Figure 6:	Nationality	30
Figure 7:	Number of Sittings taken to complete	31
Figure 8:	Have you started the CA Professional Programme	32
Figure 9:	How long did it take to start the CA Exams	34
Figure 10:	How long did it take to complete the CA Exams	35
Figure 11:	Length to complete the CA Exams	36
Figure 12:	Current CA Level	37
Figure 13:	Current Employment Status	35
Figure 14:	Sector of the Economy	40
Figure 15:	Location of Employment	41
Figure 16:	Engaged in full time employment	42
Figure 17:	Any job offers	43
Figure 18:	Any job placement or opportunities	44
Figure 19:	Educational or Professional Admission	45
Figure 20:	Benefits of the ATSWA Qualification	46
Figure 21:	Challenges in transitioning from ATSWA to CA	47

LIST OF ABBREVIATIONS

AATWA	Associate Member of the Association of Accounting Technicians Scheme
ABWA	Accountancy Bodies of West Africa
ATSWA	Accounting Technicians Scheme West Africa
CA	Chartered Accountant
GAA	The Gambia Association of Accountants
ICAG	The Institute of Chartered Accountants (Ghana)
ICAN	The Institute of Chartered Accountants (Nigeria)
ICASL	Institute of Chartered Accountants of Sierra Leone
LICPA	The Liberian Institute of Certified Public Accountants
MDAs	Ministries, Departments and Agencies
MMDAs	Metropolitan, Municipal and District Assemblies
ONECCA	Ordre National Res Experts Comptables du Cameroun
SHS	Senior High School
WASSCE	West African Senior High School Examination

EXECUTIVE SUMMARY

At its 34th meeting held in January 1997 in Accra, the Council of ABWA took a decision to establish the Accounting Technicians Scheme West Africa (ATSWA) to serve as a vehicle for providing a regionally recognized and accepted professional qualification for the supporting staff of Professional Accountants within the sub-region. The conduct of ATSWA Examinations in Ghana has been ongoing since 2007. Since that time, many students have graduated from the programme. Some of these ATSWA graduates have gone on to pursue the CA Professional Programme, with others engaged in various professions and career paths. The objective of the study was to conduct a tracer study on the graduates of ICAG's ATSWA Programme. The study employed the case study research design in the collection of the required data, adopting the mixed approach. The population for the study was made up of all ATSWA Graduates from 2007 to 2019 (552), with an accessible population of 328. The census sampling technique was adopted, by administering a questionnaire and interview guide. The study found out that majority of respondents have commenced the CA Programme, with most starting within 6 months after their ATSWA. However, only 7 of the respondents have completed the CA Programme, with majority currently in the CA Level 2. About 68% of respondents are in some form of employment, with 26% being unemployed currently. Majority of those employed are in the private sector, largely in the accountancy/audit sub-sector. The programme has helped graduates to gain tertiary and professional admissions, as well as employment. The major challenge hindering progression to the CA is finance, and the perceived difficulty of the CA Exams. It is recommended that the Institute take steps to promote the ATSWA programme, on its website, as well as educate public sector entities on the rationale, benefits and equivalence of the ATSWA qualification. ICAG can consider collaborating with selected PILs across the country to offer tuition at little cost.

1.0 INTRODUCTION

The decision to establish the Accounting Technicians Scheme West Africa (ATSWA) was reached at the 34th Council meeting of the Council of the Association of Accountancy Bodies in West Africa (ABWA) held in Accra, Ghana on 16 and 17 January 1997 (ABWA, 2017).

It was decided that there was the need for the formation of Accounting Technicians Scheme for the West African sub-region to serve as vehicle for providing a regionally recognized and accepted professional qualifications for the supporting staff of Professional Accountants within the sub-region (Accountancy Bodies of West Africa [ABWA], n.d.).

In Ghana, the exam is conducted by the Institute of Chartered Accountants (Ghana) (ICAG). ICAG was set up by the Institute of Chartered Accountants, Ghana Act, 2020 (Act 1058) to promote the study of accountancy; to regulate the accountancy profession and practice and to provide for related matters. Act 1058 mandates the Institute (ICAG) in Section 3(d) to conduct or provide for the conduct of the qualifying examinations for membership of the Institute.

The Institute currently runs three (3) distinct programmes:

- a. The CA Professional Programme
- b. The Technician Programme, known as the Accounting Technician Scheme West Africa (ATSWA) Programme
- c. The Post-Chartered Diploma Programme

The CA Professional and the Post-Chartered Diploma Programmes are organized exclusively by the Institute. However, the ATSWA Programme is organized in conjunction with professional bodies in some other West African countries who are members of the Accountancy Bodies of West Africa (ABWA). The participating member Institutes of the ATSWA Exams are:

- i. The Institute of Chartered Accountants (Ghana) (ICAG)
- ii. The Institute of Chartered Accountants (Nigeria) (ICAN)
- iii. The Liberian Institute of Certified Public Accountants (LICPA)
- iv. Institute of Chartered Accountants of Sierra Leone (ICASL)
- v. The Gambia Association of Accountants (GAA)
- vi. Institute of Chartered Accountants of Cameroon (ONECCA)

The conduct of ATSWA has been ongoing since 2007. Since that time, many students have graduated from the programme. Some of these ATSWA graduates have gone on to pursue the CA Professional Programme, with others engaged in various professions and career paths. The Institute is yet to conduct any scientific study to examine how these graduates have fared over the years, and how they have progressed in their professional careers.

1.1 OBJECTIVES OF THE STUDY

The main objective of the study is conduct a tracer study on the graduates of ICAG's ATSWA Programme.

Specifically, the study seeks to:

- a. Examine the extent to which ATSWA graduates pursue the CA Programme
- b. Assess the rate of completion of the CA Programme by ATSWA graduates
- c. Assess the employment status of ATSWA graduates
- d. Determine the benefits of the ATSWA programme to the graduates
- e. Identify the challenges faced in transitioning from ATSWA to the CA Professional programme
- f. Make some recommendations to make the ATSWA Programme better

1.2 RESEARCH QUESTIONS

To achieve the objectives indicated above, the study will seek to find answers to the following questions:

- a. To what extent do ATSWA graduates pursue the CA Programme?
- b. What is the rate of completion of the CA Professional Programme by ATSWA graduates?
- c. What is the employment status of ATSWA graduates?
- d. What are the benefits of the ATSWA programme to the graduates?
- e. What are the challenges faced by ATSWA graduates in transitioning to the CA Professional Programme?

1.3 SIGNIFICANCE OF THE RESEARCH

The study is highly significant to the Institute, ATSWA graduates, existing and potential ATSWA students, academic institutions, researchers, public sector organisations and the general public.

To the Institute, the study will provide readily available data on the ATSWA graduates and aid in policy formulation and implementation, especially with relation to the syllabus of tertiary institutions. To the ATSWA graduates, it will aid them in introspection and guide them in their future exploits. The study will also help bring out the issues confronting them for management to work on.

To students of the Institute, the results from the study will provide an insight into what to expect after graduating, and how they can psyche themselves to cope with especially the challenges. Academic institutions are likely to know how their syllabus and the quality of their tuition have an impact on students' performance in their professional examination. The study will draw the attention of public sector organisations on the import, benefits and challenges of the ATSWA programme. Researchers will have results of a scientific study for further studies.

1.4 SCOPE AND LIMITATIONS OF THE STUDY

The study covers all graduates of ICAG's ATSWA Programme from 2007 to 2019.

The study is limited by the extent of completion of the survey instrument. Records at the Institute on ATSWA students who completed in the early 2000s are incomplete, largely because mobile phones were hard to come by then. Similarly, many of the graduates have changed email addresses and phone numbers over the years. Reaching them to complete the instrument was quite problematic.

1.5 ORGANISATION OF THE REPORT

The study is organized in five sections. The first section covers the background introduction, study objectives, significance of the study, the scope and limitations of the study.

Section 2 examines some literature on ATSWA. It examines the history and relevance of the ATSWA programme. Section 3 discusses the methodology to be used in gathering the data. Section 4 and 5 looks at the presentation of the data, and the conclusion and recommendations respectively.

2.0 LITERATURE REVIEW

This section reviews information on the ATSWA Scheme. It discusses the background of the ATSWA, entry requirements and other information. It also provides a theoretical review on it.

2.1 BACKGROUND OF ATSWA

At the 34th Council meeting of the Council of ABWA, a decision was taken to establish the Accounting Technicians Scheme West Africa (ATSWA) to serve as a vehicle for providing a regionally recognized and accepted professional qualifications for the supporting staff of Professional Accountants within the sub-region.

The ATSWA fulfils a dire need to produce a cadre of middle level manpower within the sub-region required to give effective support and assistance to the professionally qualified Accountant so as to maximize the latter's efforts. The scheme was conceived as a means primarily of upgrading the skills and competence of the numerous middle-level and potential lower grade workers in an accounting office who require such higher skills both to do their work more competently and to enhance their career potential while giving them status. The wisdom and foresight of ABWA Council in developing this scheme is borne out of the tremendous patronage which the similar schemes of some individual member bodies has received in their respective countries.

2.1.2 OBJECTIVES OF THE SCHEME

The Accounting Technicians Scheme West Africa (ATSWA) has the following objectives:

- a. To provide a recognized qualification for the accounting and auditing staff employed in the public sector, industry, commerce and in the offices of practicing Accountants.

- b. To help meet the middle-level accounting personnel or technicians staffing needs of the economy especially those of various governments and parastatals in accounting areas.
- c. To give status to Accounting Technicians.
- d. To provide opportunity for the Accounting Technicians to progress towards full qualification as Professional Accountants.

2.1.3 POTENTIAL BENEFICIARIES OF THE SCHEME

It is believed that the entire economy will benefit from the increased productivity of a well-trained and disciplined work-force. The individual Technician as well as the Organization he/she works for will also benefit.

Specifically, the following are some of the beneficiaries:

- i. Those holding supervisory accounting positions in Government, Commerce and Industry, Finance and Revenue Departments.
- ii. Accounts Clerks or supervisors in Government-owned companies and parastatals.
- iii. Office managers and audit clerks in practicing firms.
- iv. Audit Trainees in practicing firms
- v. Middle-level accounting personnel in private and Non-Governmental Organizations

2.1.4 BENEFITS OF THE SCHEME

The benefits of the scheme to the Accounting Technicians include the following:

- i. Ability to work and move in all types of business organizations and services within the sub-region
- ii. Possession of a recognized accounting qualification

- iii. Promotion opportunities for those who are already in employment
- iv. Exemption from some of the Professional Examination Papers of member bodies' Institutes and those of other professional bodies.

2.1.5 BENEFITS OF HOLDING ATSWA CERTIFICATE

ATSWA graduates stand to gain the following:

- i. He /She will be formally admitted as an Associate Member of the Association of Accounting Technicians Scheme and can use the title AATWA after his/her names.
- ii. His /Her qualification is recognized by employers;
- iii. He /She may enrol for the HND or B.Sc. Programme in Accounting in higher institutions of learning;
- iv. He /She may proceed to enrol for the Professional examinations and will be granted some exemptions.

2.1.6 ENTRY REQUIREMENTS

Entry requirements vary from country to country and each country specific requirements are on its website and ABWA website. The website addresses are as listed below:

Table 1: ABWA member bodies

S/N	Institute (Country)	Website
1.	Institute of Chartered Accountants of Nigeria (ICAN)	www.icannig.org
2.	Institute of Chartered Accountants of Ghana (ICAG)	www.icagh.org
3.	Liberia Institute of Certified Public Accountants (LICPA)	www.licpa.com
4.	Institute of Chartered Accountants of Sierra Leone (ICASL)	www.ica-sl.org
5.	The Gambia Association of Accountants (GAA)	www.gaa.gm
6.	Ordre National Res Experts Comptables du Cameroun (ONECCA)	www.onecca.cm

2.1.7 REGISTRATION FOR STUDENT MEMBERSHIP

Candidates who wish to write the ATSWA examinations must first register as students under the scheme. Application for registration may be made on-line or on the prescribed form of the member-body in order to qualify for eligibility to enter for the subsequent examinations. The annual subscription for successful applicants becomes payable immediately upon registration for year of registration and thereafter on 1st January of each year of registered Studentship.

Approved qualifications for registration as an ATSWA Student includes:

- a. Five (5) credit passes including English Language and Mathematics in the West African School Certificate Examination, General Certificate of Education or Senior Secondary Certificate Examination in not more than two sittings.
- b. General Business Certificate Examination formerly RSA Stage II
- c. Any other relevant qualification approved by the ABWA Council.

2.1.8 PRIVILEGES OF STUDENTS

Students may use the Students' Library located at the Secretariats of the member body. Students may take part in activities such as lectures and seminars or symposia organized by the local accountancy body.

2.1.9 PRACTICAL EXPERIENCE

Students are expected to gain practical experience either in a professional practicing firm or in the accounting department of any recognized organization in industry, commerce and public sector.

2.1.10 MEMBERSHIP

On successful completion of ATSWA examinations, graduates of the scheme shall be inducted into membership after acquiring one year's relevant work experience. They can then use the designatory letters AATWA after their names.

2.1.11 PROGRESSION TO THE PROFESSIONAL CADRE

Candidates who have completed the examinations under the scheme may register for the Professional Examinations of the local accountancy body and shall be granted exemptions in line with exemption policy of the member body.

2.1.12 EXAMINATION

(a) Examination Date

- i. The examination is conducted in March and September of each year. The registration for the March examination closes on 28th February and registration for the September examination closes on 31st August.
- ii. The examination will be opened only to students registered under the scheme. It will be in three parts. Each part shall consist of four papers. Candidates shall take one part at a time and in a sequential order (i.e. Part I, Part II, and Part III).

(b) Credit and Referral System

- i. Parts I & II Candidates are to sit for all the four papers in parts I and II and will be credited with any paper passed. Credits will also be given for any of the outstanding papers as they are passed.

- ii. Part III Candidates are to sit for all the four papers in this part and pass at least two subjects before credit can be given. Credits will be given for any of the remaining papers passed at any subsequent sitting.
- iii. Candidates must pass all the subjects at that part of the examination within six consecutive diets i.e. three consecutive years, otherwise, all credits granted will be cancelled.
- iv. Candidates are not allowed to combine two levels of the examinations.

(c) Centres

The examinations are held at the designated centres in member countries. At the discretion of ABWA Council, examinations may be arranged at other centres.

2.1.13 PUBLICATIONS

The ABWA Council shall produce the following publications for the benefit of students:

- a. Members' Journal
- b. Student Newsletter
- c. Past Questions and Answers
- d. Pilot Questions and Answers, each time the syllabus is reviewed
- e. Study Packs in hard and soft copies

2.1.14 STRUCTURE OF THE SYLLABUS

The syllabus attempts to meet the dual goals of the scheme through the subject structure and coverage. It has also been aligned with the respective syllabi of the member bodies within ABWA currently conducting such examination. The 12-subject-3-level structure examination combines subjects which address purely the knowledge-skill needs of the potential ATSWA graduate (to be

known as AATSWA) working in an office with others which are mainly of a theoretical or conceptual nature and therefore serve as a foundation for the higher levels of the Professional Examination.

In drawing up the syllabus, the ABWA Council was mindful of reciprocity with other major accounting bodies in the UK, America, Canada, etc. The overall objective in this regard is that ultimately, graduates of the scheme would be able to compare favourably with their counterparts elsewhere and thus enjoy reciprocal recognition.

The syllabus has a three-part structure with twelve subjects as follows:

Part I

1.1 Basic Accounting Processes & Systems

1.2 Economics

1.3 Business Law

1.4 Communication Skills

Part II

2.1 Principles and Practice of Financial Accounting

2.2 Public Sector Accounting

2.3 Quantitative Analysis

2.4 Information Technology

Part III

3.1 Principles of Auditing

3.2 Cost Accounting

Zelkowski (2010) notes that most educational policies aimed at improving students' college readiness promote only eligibility for postsecondary admission, stopping short of promoting true readiness. Such policies disproportionately affect first-generation students, lower income students, and students of color who tend to underperform on college readiness benchmarks compared to their more advantaged peers.

Conley's Framework (2007) contains four interactional components:

- a. key cognitive strategies,
- b. key content,
- c. academic behaviours, and
- d. contextual skills awareness.

Key cognitive strategies include intellectual capabilities, dispositions, and behaviors that are critical for college-level work. Key content knowledge is related to, yet distinct from, the cognitive strategies and encompasses the foundational skills, concepts, and principles specific to an academic subject. Academic behaviors entail the activation of educationally purposeful activities such as study skills, self-management, and interpersonal skills.

Lastly, contextual skills and awareness refer to "college knowledge"; these terms will be used interchangeably in this article (p. 10). This type of knowledge is essential for navigating the norms, cultures, and values of the college system. Such navigational tasks range from applying for financial aid to building relationships with faculty.

2.2.2 Intrinsic and Extrinsic Motivation Theory

According to Ryan and Deci (2000), intrinsic motivation defines an activity done for its own sake without the anticipation of external rewards and out of a sense of the sheer satisfaction it provides. The right level of challenge, coupled with adequate skills, sense of control, curiosity, and fantasy, are some key factors that can trigger intrinsic motivation. And when combined with will power and positive attitude, these elements can help sustain motivation over time.

Some studies show that intrinsic motivation and academic achievement share significant and positive correlates (Pérez-López & Contero, 2013). Intrinsic motivation can direct students to participate in academic activities to experience the fun, the challenge, and the novelty away from any external pressure or compulsion and without expectations of rewards (Ryan, & Deci, 2000).

In contrast, extrinsic motivation describes activities students engage in while anticipating rewards, be it in the form of good grades or recognition, or out of compulsion and fear of punishment (Tohidi, & Jabbari, 2012).

Although extrinsic motivation can initially spark a high level of will power and engagement, it does not encourage perseverance and is challenging to sustain over time due to hedonic adaptation. Both types of motivation have their place in the process of learning. While intrinsic motivation can lead to greater levels of self-motivation, extrinsic motivation offers that initial boost that engages students in the activity and can help sustain motivation throughout the process of learning over time (Li, & Lynch, 2016).

2.3 CONCEPTUAL FRAMEWORK

The Conley Framework (2007) is adapted for the present study. Conley defines that readiness in terms of four key elements:

- i. Key Cognitive Strategies
- ii. Key Content Knowledge
- iii. Key Learning Skills and Techniques
- iv. Key Transition to Knowledge and Skills

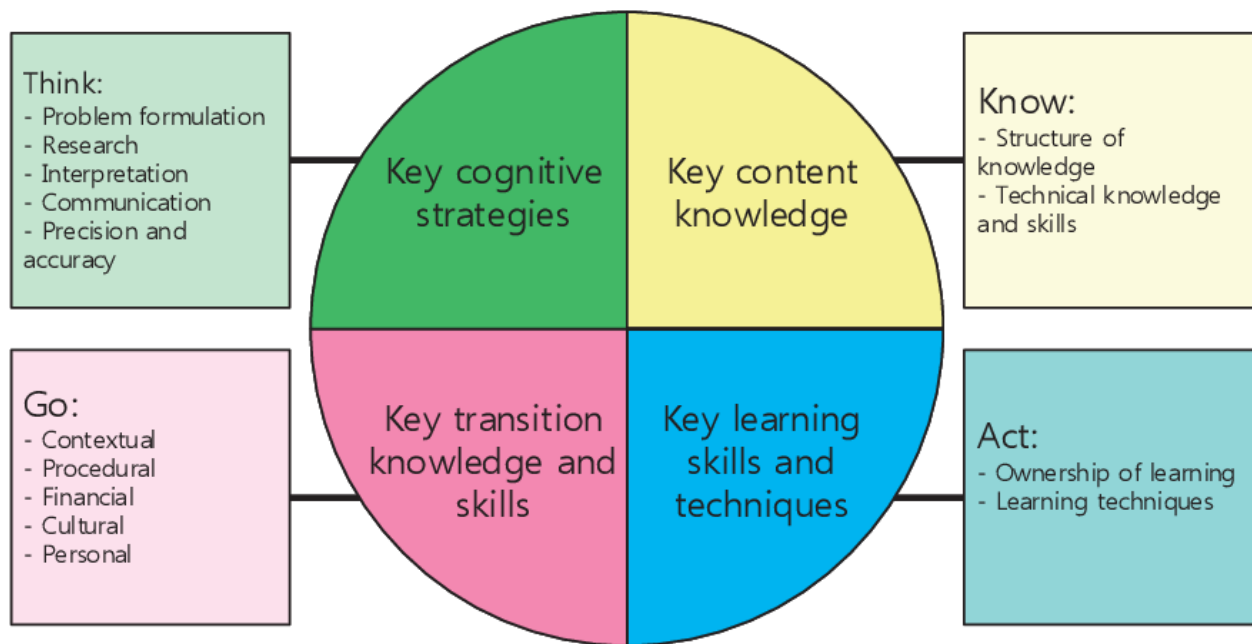


Figure 1: Conley (2007) Framework

3.0 METHODOLOGY

This section of the study presents a detailed description of the various steps taken by the researcher during the course of the study. Where necessary, the reason or reasons why such steps were taken are provided by the researcher.

3.1 RESEARCH DESIGN

According to Malhotra, Naresh and Dash (2011), research design is the general blueprint that guides a particular research. The research design influences how a study is to be conducted, how data is to be collected and analyzed and how the findings are to be reported (Bryman & Bell, 2011). There are various research designs available for any research work with some of them being experimental, quasi-experimental, case study, correlational, survey among others.

This study will employ the case study research design in the collection of the required data for the study. It has also been suggested that for a researcher to acquire a comprehensive data and information about an institution or phenomenon, the case study design is the most appropriate research design to adopt (Davies, 2007).

The three main research methods available for a study include qualitative, quantitative and mixed methodology, which is essentially a combination of the qualitative and quantitative research methods (Saunders et al., 2007). The mixed method is a combination of both the quantitative and qualitative methods and as such, takes care of the weaknesses of both methods making it the preferred research method for the study.

3.2 POPULATION

Malhotra and Birks (2006) defined population as the group of elements that possess the information sought and about which inferences will be made. According to Creswell (2003), population is the units for which information is required. Creswell (2003) further explained that population is any set of persons or objects that possess at least one common characteristic.

The population for the study is made up of all ATSWA Graduates from 2007 to 2019. The study is limited to 2019 because in 2020 no ATSWA Examinations were conducted because of the Covid 19 pandemic. Between that period (2007 – 2019), there has been a total of 552 graduates from the ATSWA programme in Ghana.

The accessible population for the study, however is 328, representing 59.42% of the total population. Many of these students graduated in earlier times when mobile phones and electronic means of communication were fairly new and a luxury. No direct means of contact are available to access such graduates, hence the accessible figure.

3.3 SAMPLING AND SAMPLING TECHNIQUE

The sampling technique to be employed is the census, since all graduates are expected to be part of this study.

3.4 DATA COLLECTION

Data was collected mainly by the use of questionnaires from the graduates. Interview guide was also developed for the responses from in-house staff who had various roles to play in the conduct and running of the ATSWA programme.

3.4.1 Instrument

According to Davies (2007) instrumentation is generally the whole process of collecting data. It involves not only the selection or design of the instrument but also the condition under which the instrument is administered and the most common type of instrument used in survey research is the questionnaire. The instrumentation tool used for this study was a developed questionnaire. As stated by Creswell (2003), the use of questionnaire is usually the least costly for collecting information from participants of any given research.

3.5 PRE-TESTING

It has been stated by researchers such as Beiderbeck & Holden (2004) that the extent to which an instrument can be said to be valid mostly depends on the degree to which it measures what it purports to measure. The developed research instrument was first administered to a pilot group of graduates numbering seven (7). This was done to ensure that all the items on the questionnaire relate to the aims and objectives of the study and that there was no ambiguity on the instrument.

3.6 DATA ANALYSIS

The quantitative data acquired for the study collected from the participants will be coded and analyzed by the researcher. The Statistical Package for Social Sciences (SPSS) will be employed in the entire data analysis process. The results of the analysis will be presented in figures and tables. In view of that, the data preparation and organisation process will produce categories and themes which will be aligned with the research questions for the study and provide the researcher with a rigorous and standardized way of achieving high validity in terms of the study results (Patton 2001).

The qualitative data gathered was analyzed using content analysis to analyze and interpret the verbal data collated for descriptive purposes. Narrative analysis was also used to analyze the text from the various interviews based on the different contexts and experiences of respondents.

3.7 ETHICAL CONSIDERATION

The appropriate permission of respondents was sought before asking them to partake in the study. The aims and objectives of the study as well as the rationale behind the study were explained to them. The anonymity of respondents was guaranteed and they were not obliged to provide any information which they were not comfortable with providing.

4.0 PRESENTATION AND DISCUSSION OF RESULTS

This section presents the results from the data gathered.

4.1 RESPONSE RATE

Out of a total accessible population size of 328 graduates, 123 responded to the questionnaire. This gives a response rate of about 37.5%. According to Lindemann (2019), the average response rate for email surveys is 30%. The current rate of 37.5% therefore is above the expected rate.

4.2 DESCRIPTIVE STATISTICS

This section provides the descriptive statistics from the study.

4.2.1 Gender

A total of 97 respondents, representing 78.9% were males. The females made up 21.1% of all respondents.

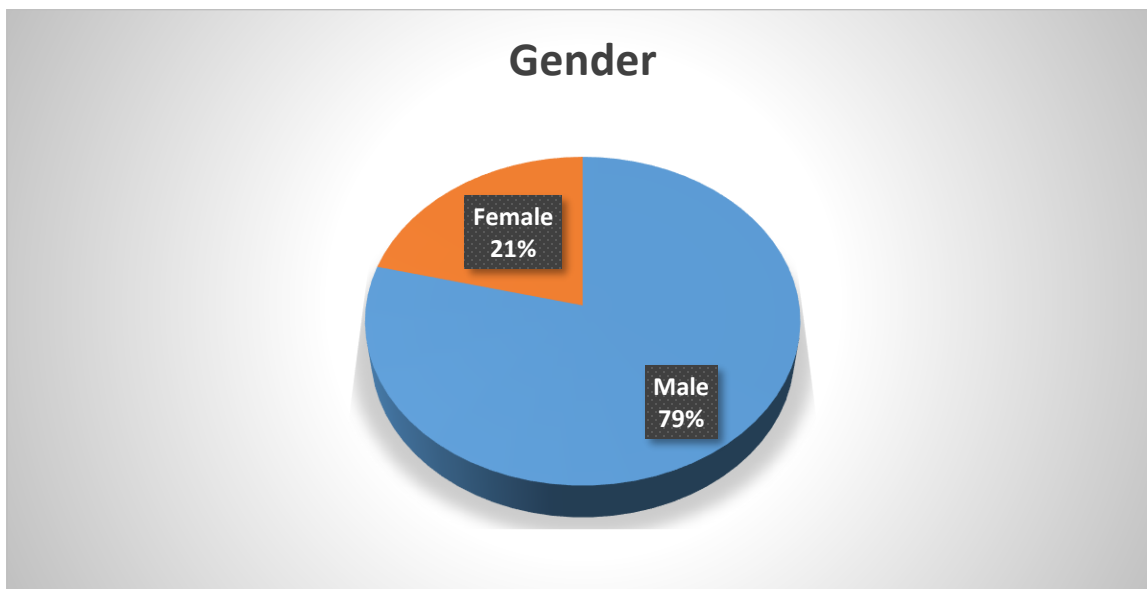


Figure 2: Gender of Respondents

4.2.2 Age when you registered as ATSWA Student

Majority of the respondents (47.2%) registered as ATSWA students when they were aged between 21 – 25. The minimum age for registration as an ATSWA student is 16. This means that majority of the respondents attained the registration age before entering. Thirty-one (that is 25.2%) of respondents were between the ages of 26 – 30, while 13.0% of respondents registered between ages 31 – 35. The minimum age category (16 – 20) constituted just about 5.7% of respondents (7).

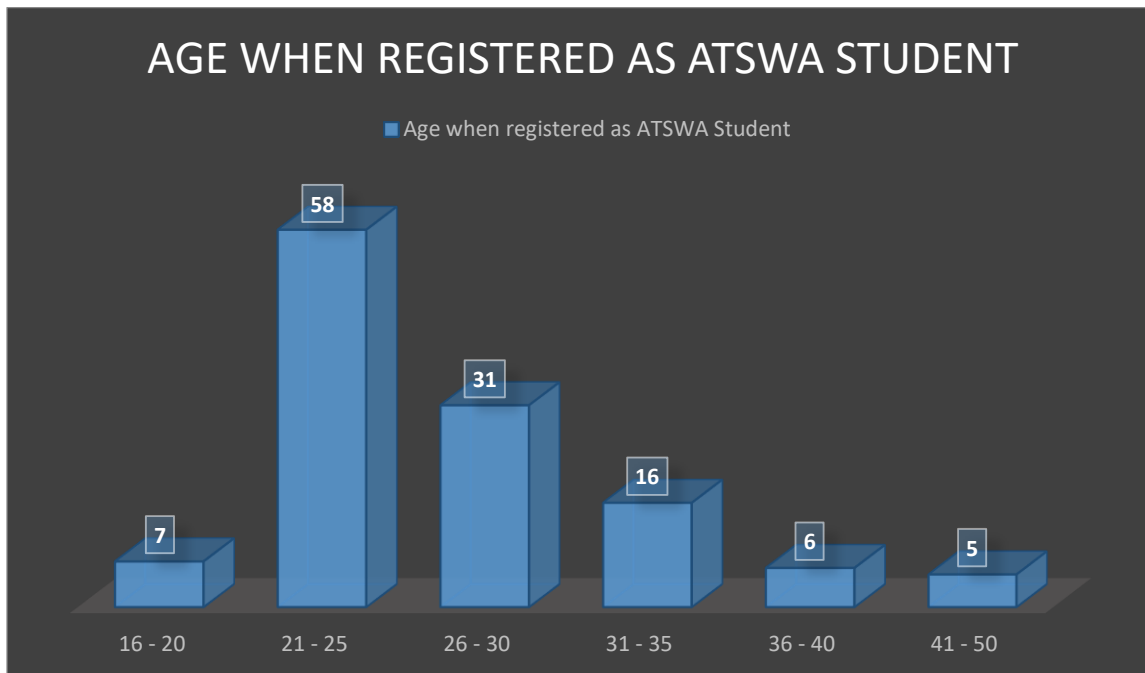


Figure 3: Age when registered as ATSWA Student

4.2.3 Age when you completed the ATSWA Exams

The data shows that many of the students completed the ATSWA programme when they were between the ages of 21 – 25 (37.4%). A high number of respondents (41), representing 33.3% completed between ages 26 – 30. Nineteen respondents (15.4%) completed when they were 31 – 35 years, while 4.9% (6) completed when they were above 40 years. Only 1.6% of respondents (2) completed the ATSWA program at either 20 years or below.

It is instructive to note also that, while 47.2% of students registered between ages 21 – 25, the figure reduced to 37.4% of those who completed within the same age range.

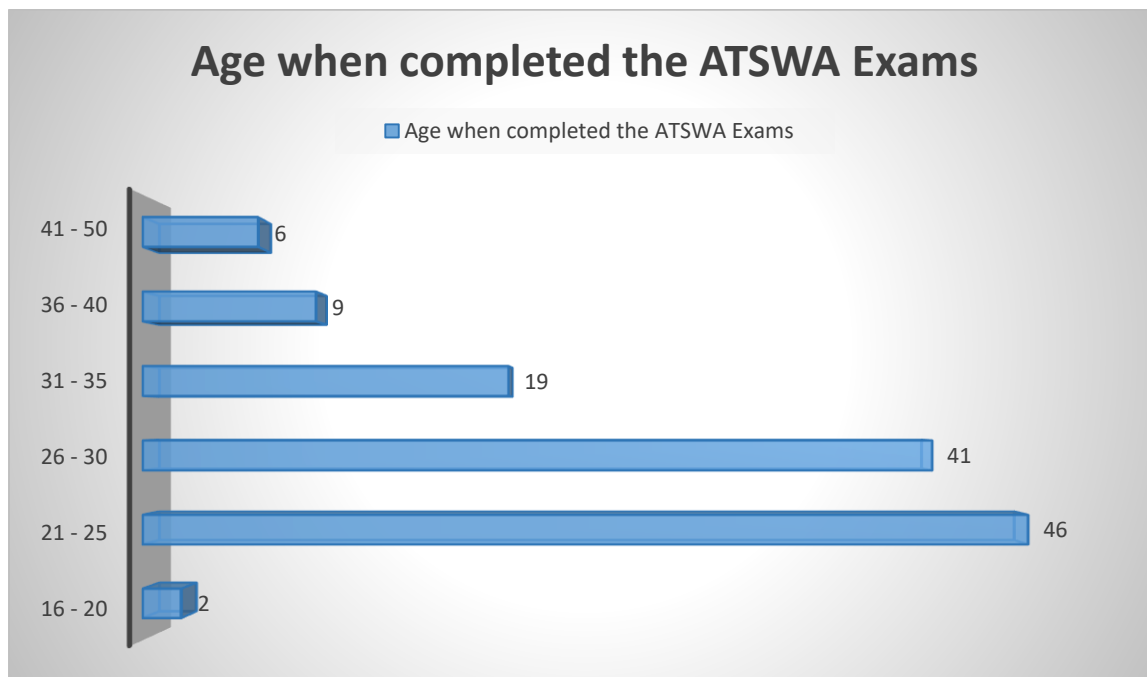


Figure 4: Age when completed the ATSWA Exams

4.2.4 Have you completed the ATSWA Final Level Exams?

Out of the 123 respondents, a large majority of 119 (96.7%) indicated that they had completed the ATSWA Final Level Exams. Only 4 (3.3%) responded in the negative. This means that the large majority of respondents are in a position to respond to the research instrument, with the results being valid representation of ATSWA graduates.

All the females who partook in the survey responded Yes, while 93 of the 97 (95.88%) males responded Yes. It means the 4 (3.3%) who responded No, are all males.

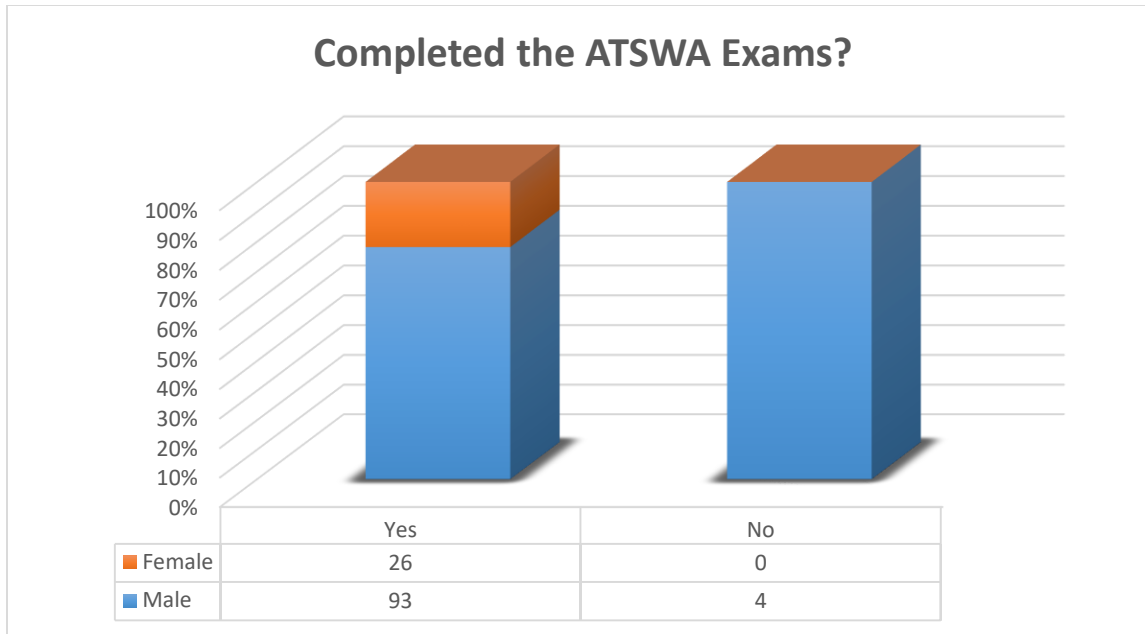


Figure 5: Completed the ATSWA Exams?

4.2.5 If yes, in which diet did you complete

Sixteen (16) of the respondents, representing 14.8%, completed the ATSWA program between 2002 and 2010. The majority of respondents (85.2%) however, completed the program between that time (2010) and now. This indicates that majority of the respondents have had enough time to think through their career and profession progression plan.

Table 2: If yes, in which diet did you complete

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2002	1	.8	.9	.9
	2004	3	2.4	2.8	3.7
	2006	2	1.6	1.9	5.6
	2007	3	2.4	2.8	8.3
	2008	4	3.2	3.7	12.0
	2009	1	.8	.9	13.0
	2010	2	1.6	1.9	14.8

2012	3	2.4	2.8	17.6
2013	1	.8	.9	18.5
2014	11	8.9	10.2	28.7
2015	24	19.4	22.2	50.9
2016	10	8.1	9.3	60.2
2017	10	8.1	9.3	69.4
2018	16	12.9	14.8	84.3
2019	6	4.8	5.6	89.8
2020	3	2.4	2.8	92.6
2021	8	6.5	7.4	100.0
Total	108	87.1	100.0	

4.2.6 Nationality

Since the ATSWA is written across the sub-region, the study sought to find out the nationality of the graduates from Ghana. Almost all respondents (99.2%) were Ghanaians, with only one being Nigerian. The reason accounting for this could be that many of the other West Africa nationals were part of the inaccessible group for this study because they had relocated to their country of birth.



Figure 6: Nationality

4.3 CA PROFESSIONAL STUDENTSHIP

This section seeks to examine the extent to which ATSWA graduates pursue the CA Professional Programme.

4.3.1 Number of sittings taken to complete the exams

The large majority of respondents took between 1 – 3 sittings to complete the ATSWA exams. This is true for 84 of the respondents (68.9%). The remaining 31.1% did so in 4 – 6 sittings (22.1%) or 7 – 10 sittings (9.0%). This is reflective of the situation on the ground. There exist a lot of materials (study manuals and past questions) which help students to study and pass quicker.

The study reveals further that a larger percentage of females (80.77%) used between 1 – 3 sittings to complete the ATSWA, as against 65.63% of males. Generally, females completed the ATSWA at a faster rate than males. Of the 27 respondents who completed in 4 – 6 sittings, 85% were males.

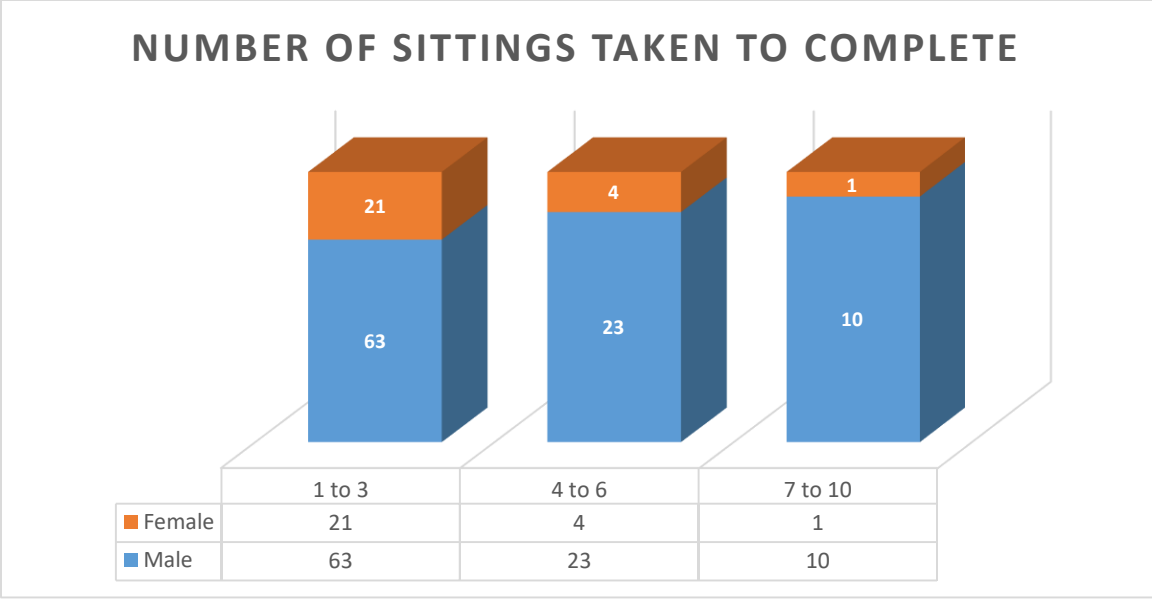


Figure 7: Number of sittings taken to complete

4.3.2 Have you started the CA Professional Programme?

This section sought to find out if the respondent-graduates have commenced the CA Professional Programme. Of the 123 respondents, 74 responded in the affirmative (59.7%), while the remaining 49 (39.8%) had not started. This means majority of respondents have commenced the CA programme.

Further analysis of the data reveals that only 50% of the female ATSWA graduates have actually commenced the CA Professional programme. While they are relatively faster in completing the ATSWA, they tend to shy away from pursuing the CA Professional programme. In contrast, about 63% of male ATSWA graduates have enrolled on to the CA Professional programme.

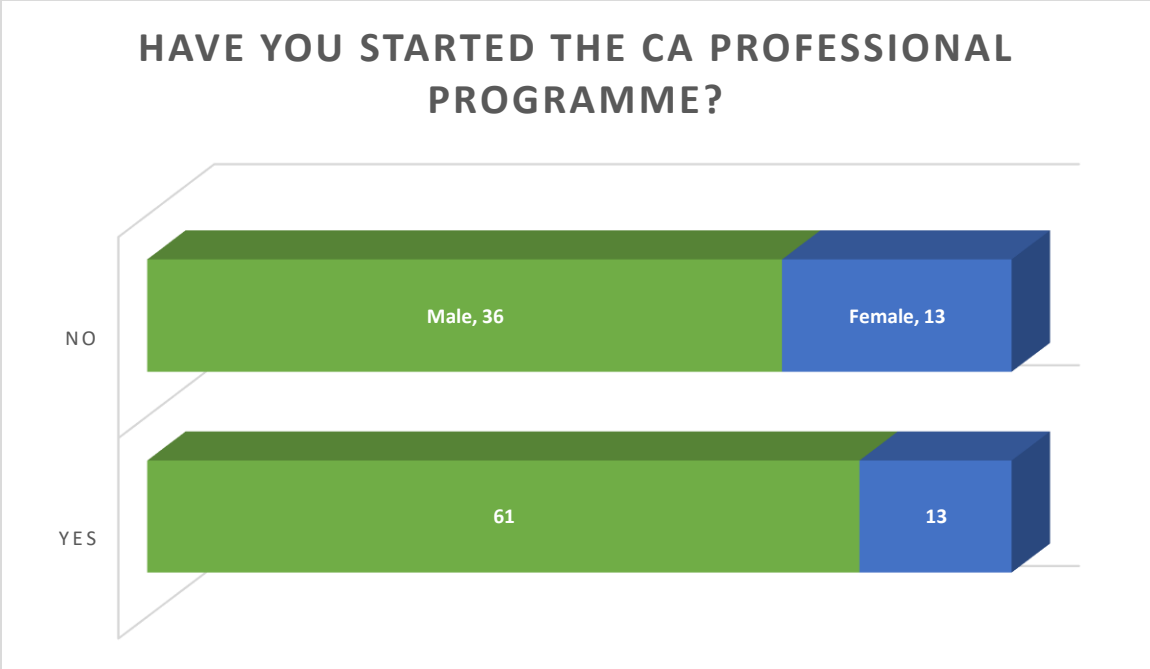


Figure 8: Have you started the CA Professional Programme?

4.3.3 If yes, when did you start?

Respondents were further asked to indicate when they started the CA Program. Fifteen (15) out of those who responded started in 2020 (22.4%), with 10 (14.9%) starting in 2015 and 2018. In all, the respondents started the CA program from 2006, and almost every year afterwards, a few students begin their professional CA journey.

Table 3: If Yes, when did you register to start the CA Professional Program

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2006	2	1.6	3.0	3.0
	2008	1	.8	1.5	4.5
	2009	3	2.4	4.5	9.0
	2010	2	1.6	3.0	11.9

2011	2	1.6	3.0	14.9
2012	2	1.6	3.0	17.9
2013	1	.8	1.5	19.4
2014	1	.8	1.5	20.9
2015	10	8.1	14.9	35.8
2016	5	4.0	7.5	43.3
2017	3	2.4	4.5	47.8
2018	10	8.1	14.9	62.7
2019	6	4.8	9.0	71.6
2020	15	12.1	22.4	94.0
2021	4	3.2	6.0	100.0
Total	67	54.0	100.0	

4.3.4 How long did it take you to start the CA Program after the ATSWA?

The study sought to find out how long it took the respondents to commence the CA after the ATSWA program. Majority of the respondents (43.4%) said it took them less than 6 months to commence the CA program. Thirteen (13) and twelve (12) respondents commenced after 6 months – 1 year and 1 – 3 years respectively. It is interesting to note however that of the 43.4% who indicated “Less than 6 months”, 28 were males (33.76%), while the remaining 9.64% were females. It is refreshing to note also that 57% of females writing the CA Professional programme actually started within 6 months after the ATSWA, as compared to 40.58% of males. This means that the females who actually want to continue the professional education usually start immediately

after the ATSWA exams. Also interesting is the fact that 2 females actually commenced the CA Programme 10 years after their ATSWA Exams. No male waited that long.

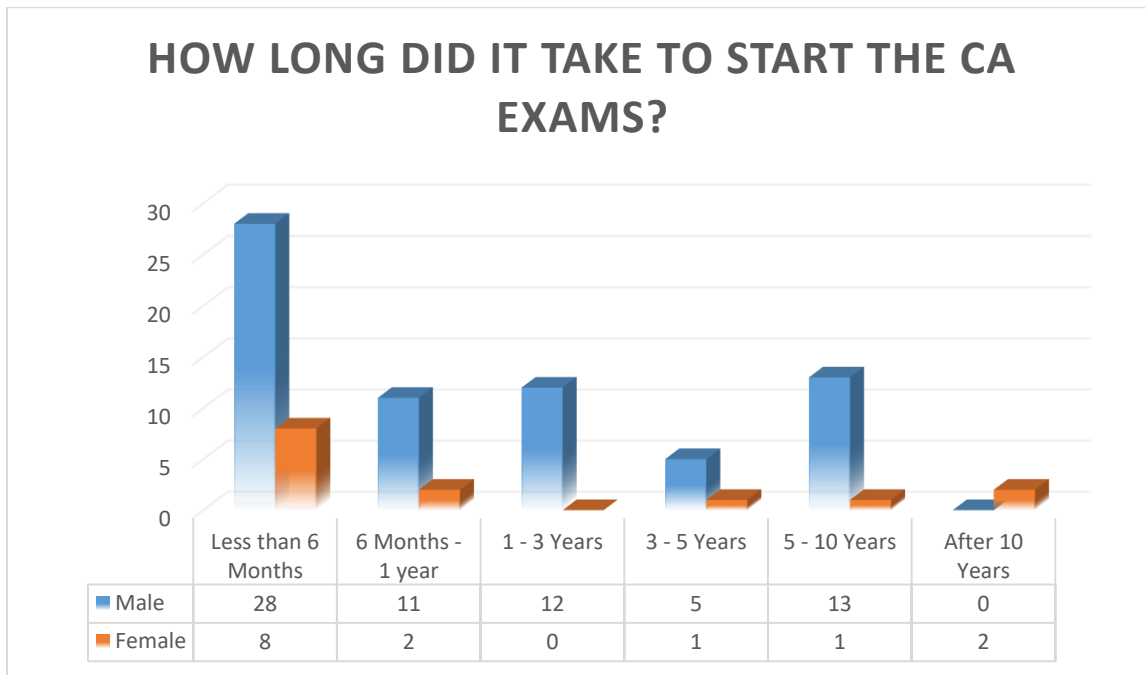


Table 9: How long did it take to start the CA Exams?

4.4 RATE OF COMPLETION OF THE CA PROGRAMME

The objective here is to assess the rate of completion of the CA Professional Programme by ATSWA graduates.

4.4.1 Have you completed the CA Professional Examinations?

When asked if they had completed the CA Professional Examination, only 7 (6.9%) of respondents responded in the affirmative. The large majority of 93.1% are still writing the CA Exams. This means that majority of ATSWA graduates are still writing the CA Exams.

Of the 7 who have graduated from the CA, only one is female. The majority are males.

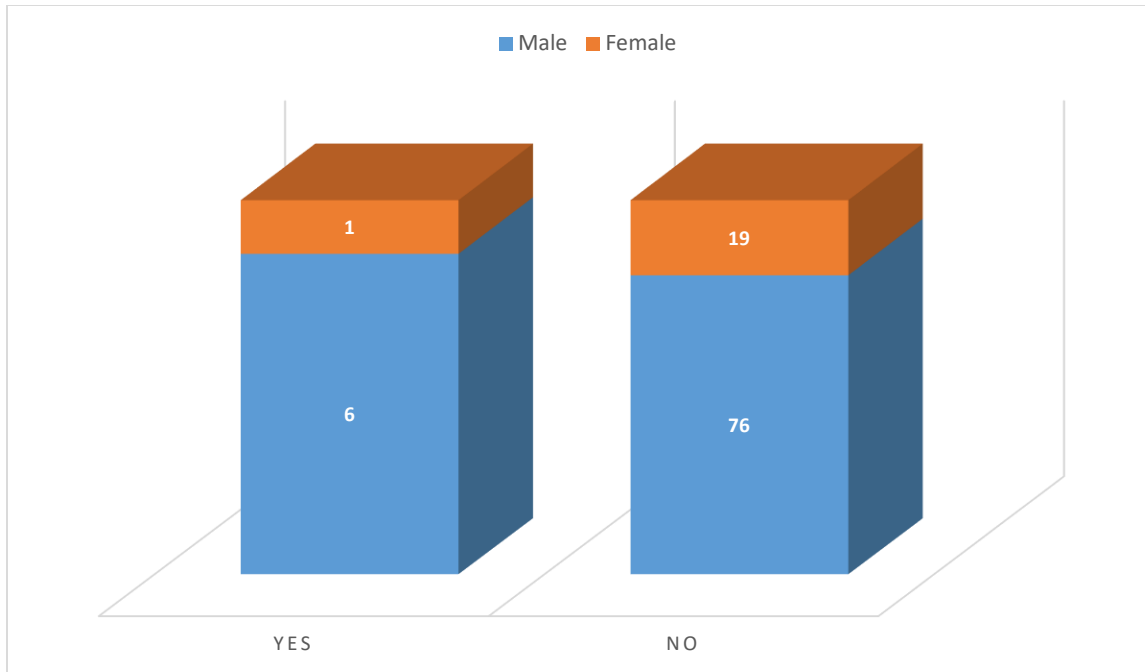


Figure 10: How long did it take you to complete the CA Exams?

4.4.2 If yes, how long did it take you to complete the CA Exams?

For the respondents who had completed the CA Exams, the study wanted to find out how long it took them to complete the Exams. 22.2% of respondents completed the exams in 1 – 3 sittings, while 33.3% did it in 4 – 6 sittings, with the same number completing in 7 – 10 sittings. This is quite interesting and expected. ATSWA graduates are granted exemptions in all the Level 1 papers and 2 Level 2 papers at the CA Professional level, a similar exemption policy for Accounting Degree holders in Ghana.

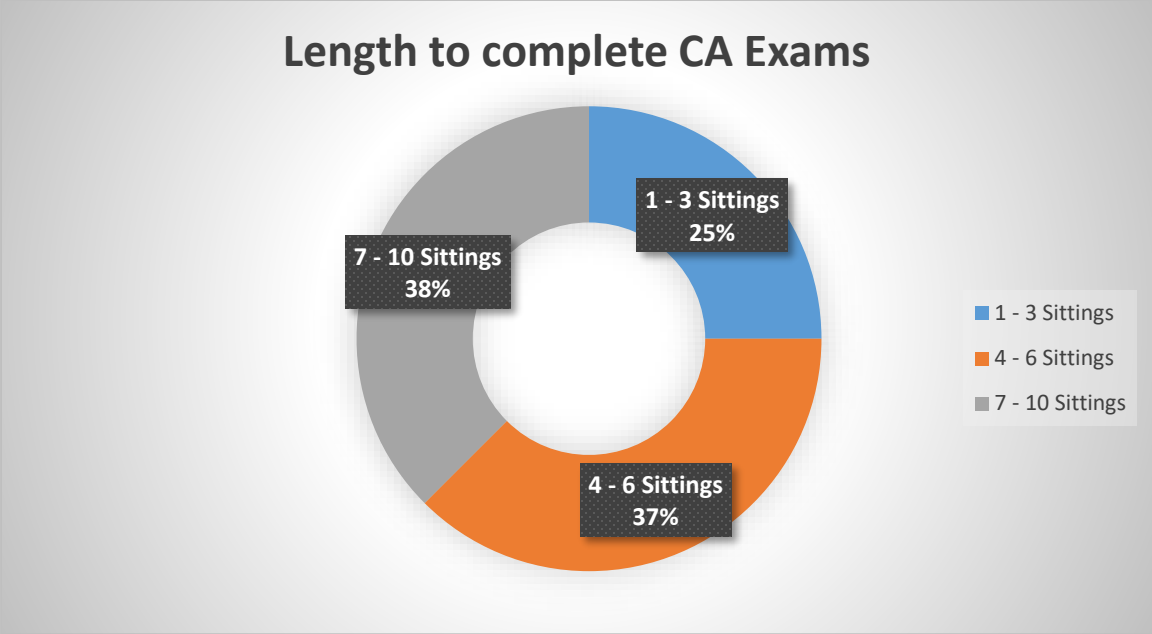


Figure 11: Length to complete the CA Exams

4.4.3 If No, what is your current level?

When asked to indicate their current level at ICAG, majority of respondents indicated that they were currently writing level 2 at the CA (83.3%). Two (2) of the respondents (2.6%) are in Level 1. A good number (14.1%) are currently writing the final CA level. This goes to confirm the earlier point on the exemptions given to ATSWA graduates. Because of the exemptions given, the graduates just write the remaining papers. The exemption policy has changed over the years.

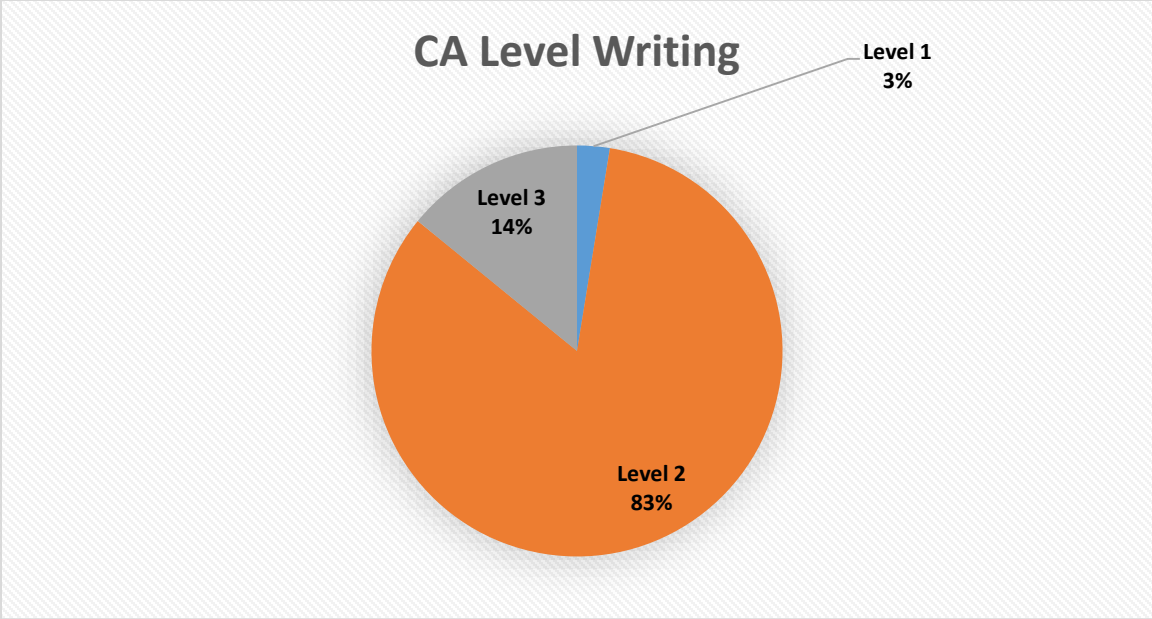


Figure 12: Current CA Level

The respondents were further requested to indicate when they expect to complete the exams. Three of the respondents indicated that they expect to finish the exams this year (2021). A higher number (48%) indicated 2022, with 34% saying 2023. Some others mentioned 2024 (10%) and 2025 (2%).

Table 4: If No, when (Month and Year) do you expect to complete the CA Professional Examination?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2021	3	2.4	6.0	6.0
	2022	24	19.4	48.0	54.0
	2023	17	13.7	34.0	88.0
	2024	5	4.0	10.0	98.0
	2025	1	.8	2.0	100.0
Total		50	40.3	100.0	

4.5 EMPLOYMENT STATUS OF ATSWA GRADUATES

In response to objective 3, this section seeks to assess the employment status of ATSWA graduates.

4.5.1 Current employment status

Respondents were required to indicate their current employment status. A total of 85 graduates, representing 68.3% were in some form of employment. With 39 of the respondents (31.7%) being unemployed (26%) or in school (5.7%) at the moment. Seventy (70) of the graduates in employment are males (82.35%), with the remaining 17.65% being females.

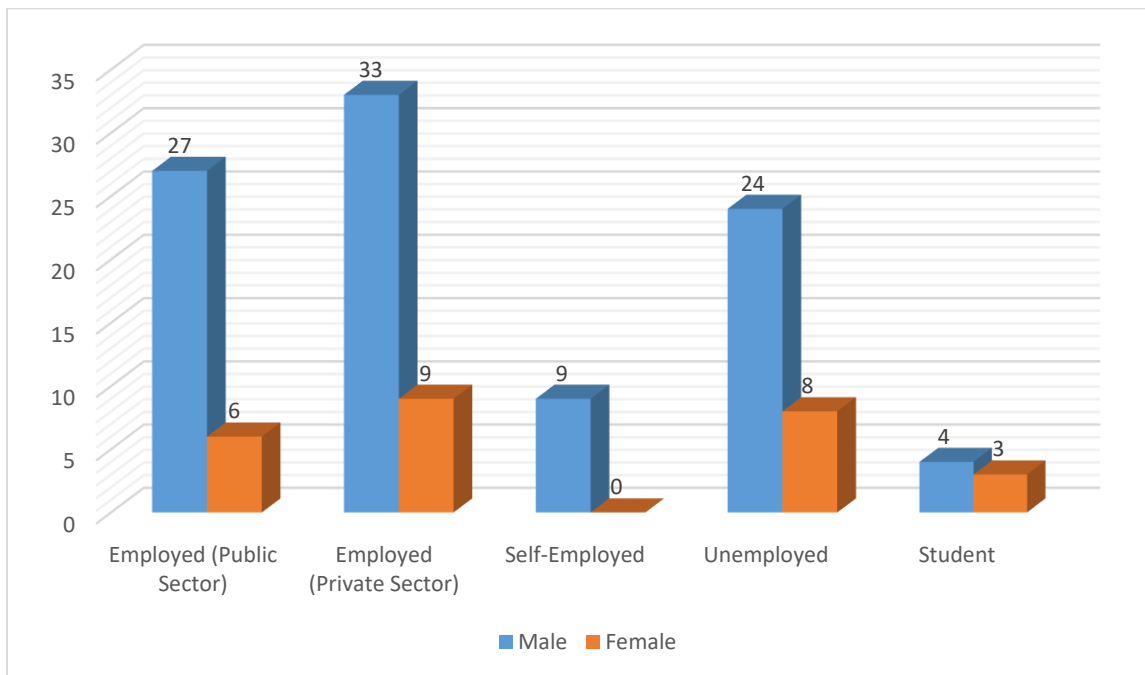


Figure 13: Current Employment Status

For the employed graduates, 26.8% are currently employed in the public sector, with 34.1% employed in the private sector. The remaining 7.3% are currently in self-employment. Majority of employed females are in the private sector (60%), with the remaining being in the public sector. What is most fascinating is that none of the female graduates is into self-employment. This is

interesting because many studies have confirmed that there are more females in self-employment than males.

A cross-tabulation of the year of completion and current employment status reveals that many of those currently unemployed completed their ATSWA programme in 2014 and beyond. The highest number of unemployed are from 2015, making up 29% of all graduates that year, and 25% of all unemployed graduates. The same year (2015) produced the highest number of graduates (24), and the highest number of employed graduates (71%), followed by 2018 (68.75%).

Table 5: Which diet did you complete * What is your current employment status?

		What is your current employment status?					Total
		Employed (Public Sector)	Employed (Private Sector)	Self- Employed	Unempl oyed	Student	
If yes, in which diet did you complete	2002	1	0	0	0	0	1
	2004	0	3	0	0	0	3
	2006	1	0	0	0	1	2
	2007	1	2	0	0	0	3
	2008	3	1	0	0	0	4
	2009	1	0	0	0	0	1
	2010	1	0	0	0	1	2
	2012	2	1	0	0	0	3
	2013	1	0	0	0	0	1
	2014	2	5	1	3	0	11
	2015	8	6	3	7	0	24
	2016	3	0	0	6	1	10
	2017	2	5	1	1	1	10
	2018	2	7	2	5	0	16
2019	0	4	0	1	1	6	
2020	2	0	0	1	0	3	
2021	0	1	2	4	1	8	
Total		30	35	9	28	6	108

In terms of the sector of the economy, the study reveals that majority of the employed and self-employed are currently working in the accountancy/audit sub-sector (35.4%). A good number are also in the financial services sector (banking and non-banking). This represents about 30.4% of respondents. Other notable sectors are the Transportation, Academia and Non-Governmental Organisations, with all 5.1% each.

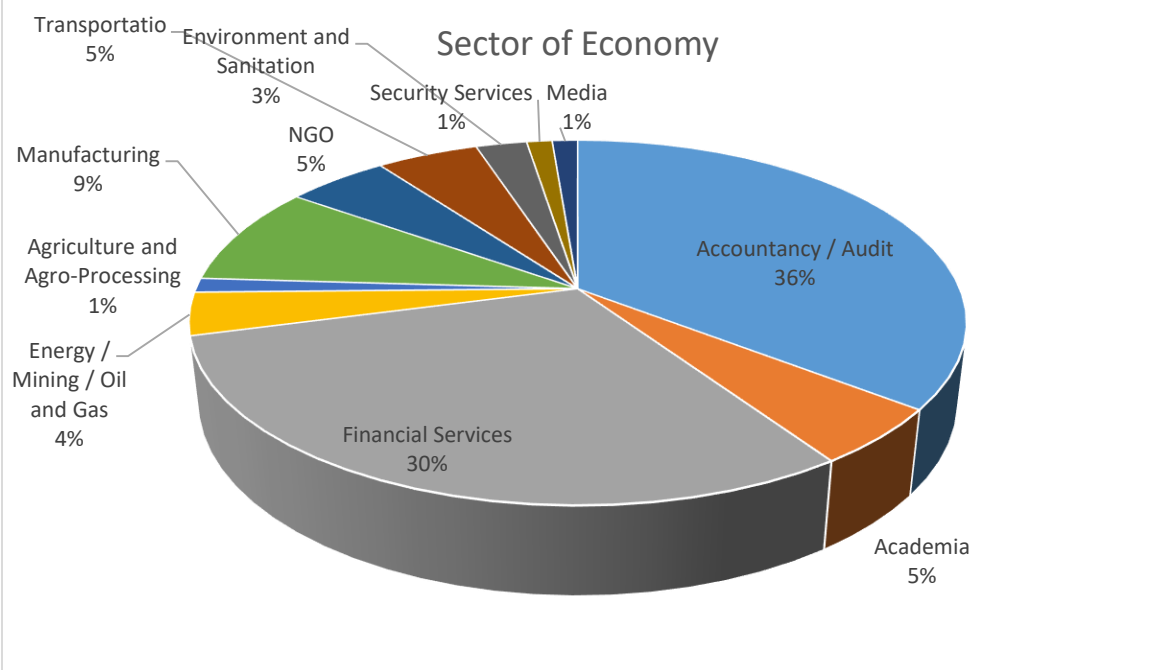


Figure 14: Sector of Economy

In terms of location of their businesses or workplaces, the study reveals that respondents are in 9 of the 10 (former classification) of the regional capitals of Ghana. None of the graduates is currently employed or operating in the Upper East Region. As expected, the larger group are in the Greater Accra region (56.3%). This represents more than half of the number of graduates. An equal percent of 9.9%, are found in the Ashanti and Volta regions. Similarly, 5.6% of respondents are found in both the Brong Ahafo areas and the Eastern Region. One person is currently working outside of Ghana, in Nigeria (Lagos States).

Further details are provided in the figure below.

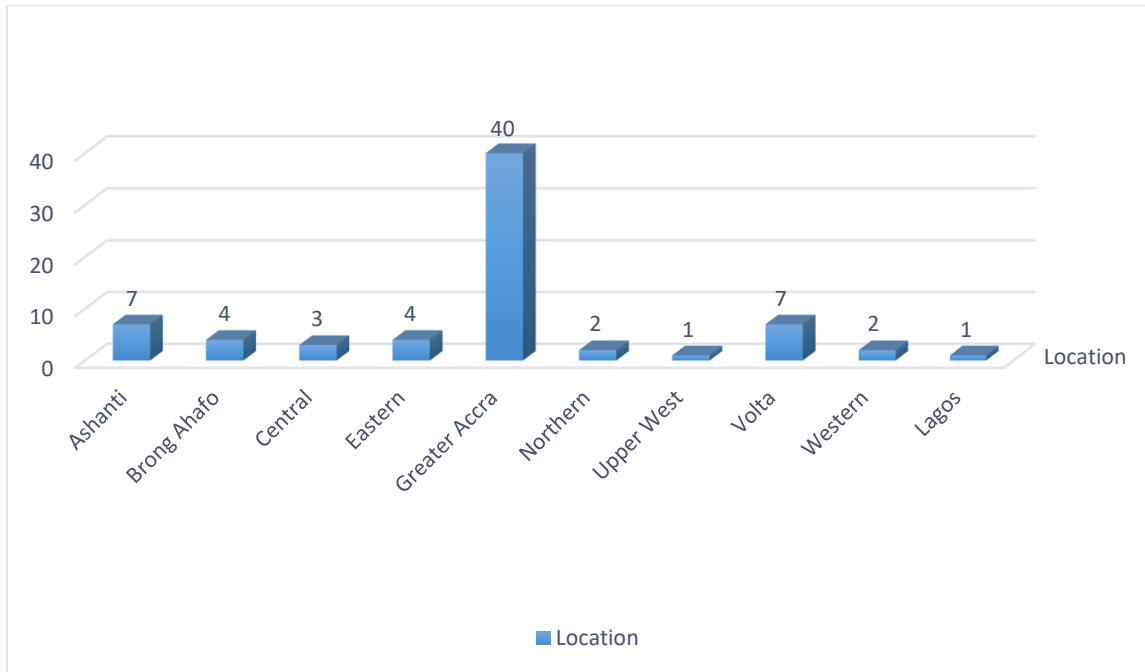


Figure 15: Location of employment

4.5.2 Engaged in any full-time employment before commencing the ATSWA Exams?

In an attempt to establish the relationship between the ATSWA and employment for the graduates, the study asked them to indicate if they were engaged in any full time employment before starting the ATSWA Exams. Only 34 of the respondents (28.6%) were engaged in full-time employment at the time of commencing the ATSWA. With the majority of 71.4% not engaged prior. This result is also expected, because of the minimum entry requirement for the ATSWA programme. Many of the students who come in are usually fresh SHS graduates, and therefore may not have had any prior employment engagement.

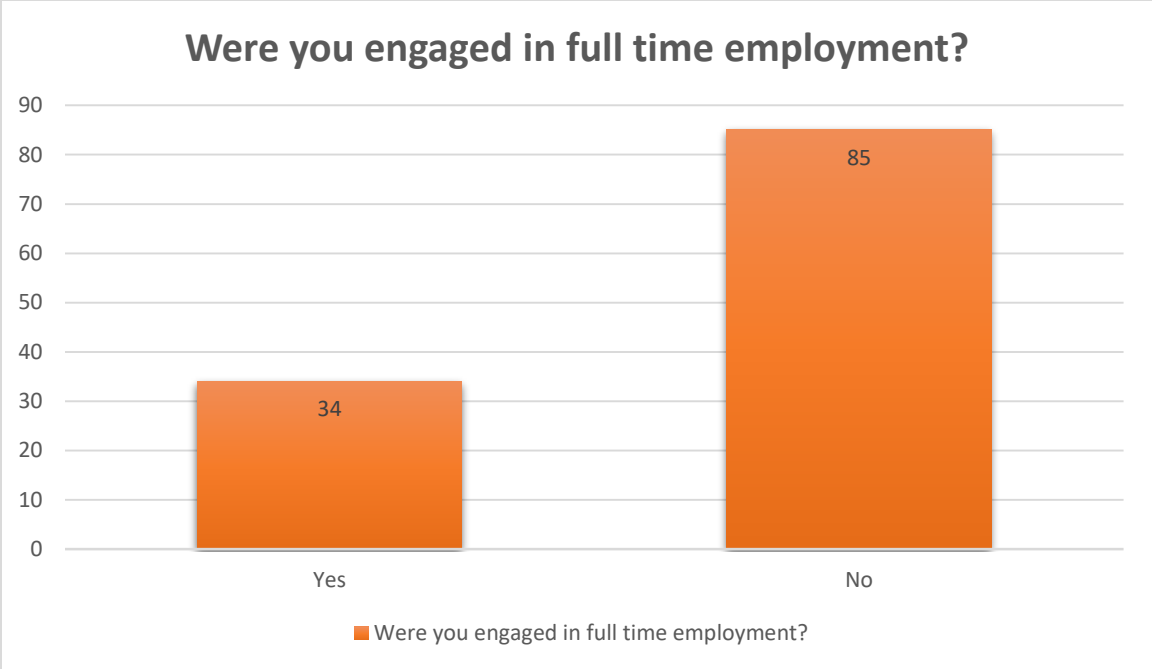


Figure 16: Engaged in full time employment?

4.6 BENEFITS OF THE ATSWA PROGRAMME

The ultimate beneficiaries of the ATSWA Programme is the graduates. The study therefore sought to determine the benefits that programme have offered these graduates.

4.6.1 Did you receive any job offers based on your ATSWA Qualification?

When asked directly if the ATSWA qualification had asked enabled them to receive any job offers, the responses were noteworthy. About 40% of the respondents responded Yes, while 60% said No.

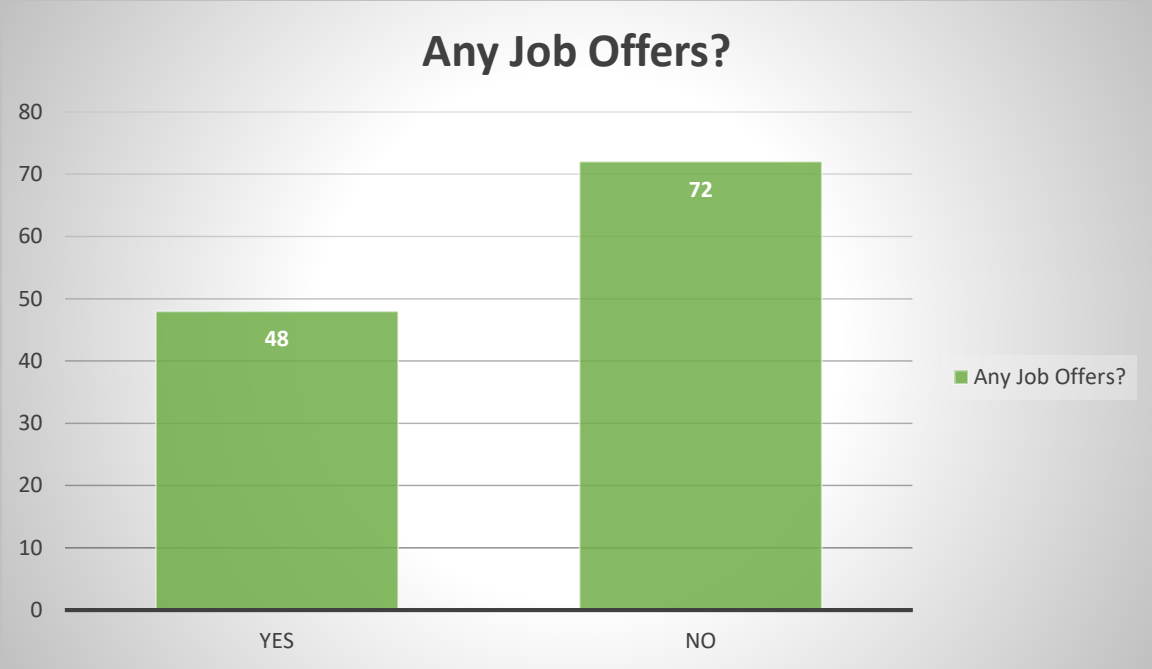


Figure 17: Job Offers

For the managers of the ATSWA this feedback is interesting. One objective of the ATSWA program is to give afford graduates the ability to work and move in all types of business organizations and services within the sub-region. Obviously, the graduates are yet to experience this.

When probed further to indicate if the qualification assisted them in any gaining any job placement or opportunity, a higher number of 61, representing 50.8% responded in the affirmative. With 59 respondents saying No (49.2%). The results of this question slightly contradict that of the previous question.

Any Job Placement or Opportunities?

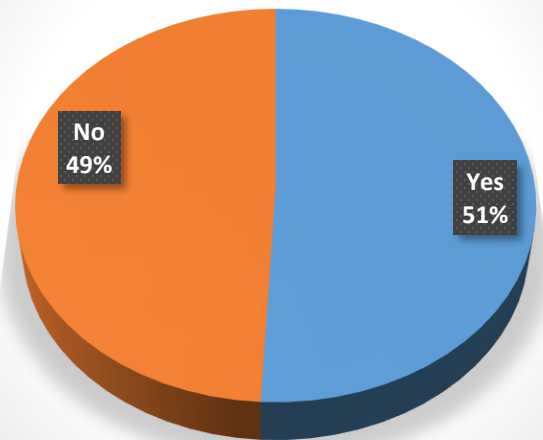


Figure 18: Job Placement or Opportunities

The conclusion that can be drawn however is that, many of the respondents (at least half of them), got some employment because of the ATSWA qualification. While this is a small number, it is a step in the right direction.

The study wanted to find out if the graduates have gained any career related promotion as a result of the ATSWA. Here only 30% of the respondents were positive. The larger majority of 70% were negative in their response.

Respondents were to indicate if the qualification has helped them in gaining any educational or professional admission or scholarship. In all, 60.8% of the respondents were positive that the qualification had helped them. Whiles the remaining 39.2% said no.

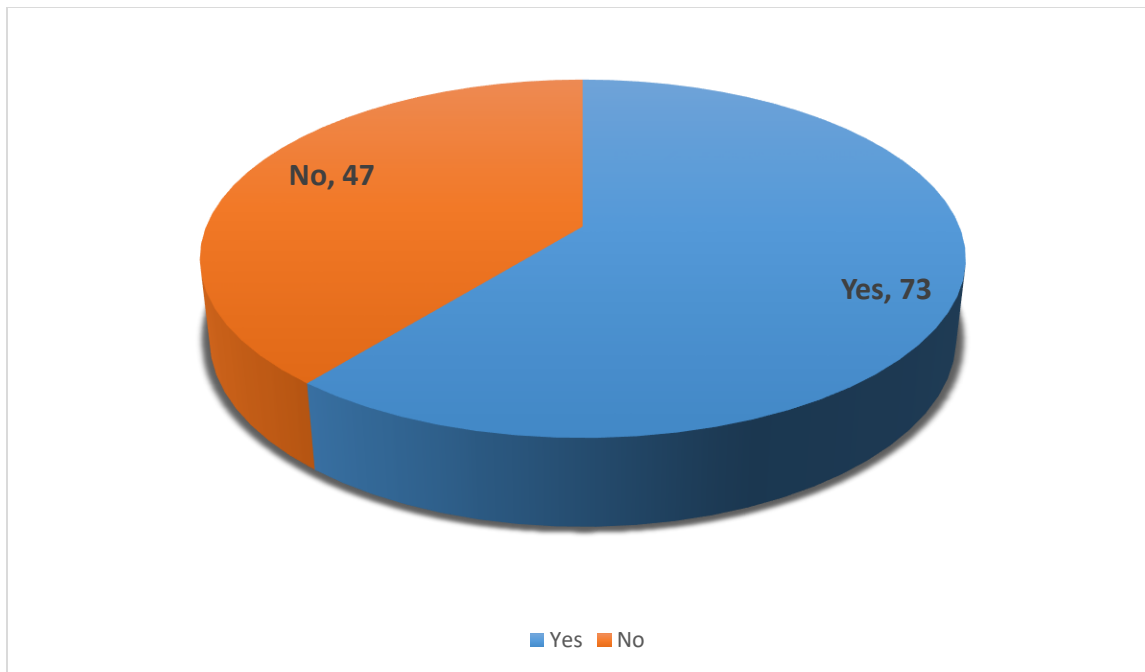


Figure 19: Educational or Professional Admission

The ATSWA qualification is equivalent to an Accounting Degree in Ghana. Graduates of the ATSWA can therefore use that in applying for a postgraduate programme or at least a top up university degree (if they still want the university degree), or even in furthering their professional career by enrolling on the CA programme. This result is therefore expected.

4.6.2 Benefits of having the ATSWA qualification

This section sought to assess the relevance of the ATSWA qualification to graduates from the programme. The question was very specific – what are some of the benefits to you for having the ATSWA qualification?

The responses can be categorized into six (6). The most prominent of them is Admission to pursue tertiary education. This response was provided by 35% of all respondents. Following closely is professional level admission and exemptions (26.0%). Here respondents indicated that the

qualification had helped them gain admission to read the CA Professional programme, and also apply for exemptions. Other notable benefits are gaining employment (16.3%), getting a better insight into the accounting course and career (10.6%), promotion and recognition at work (8.9%), and then personal development (3.3%).

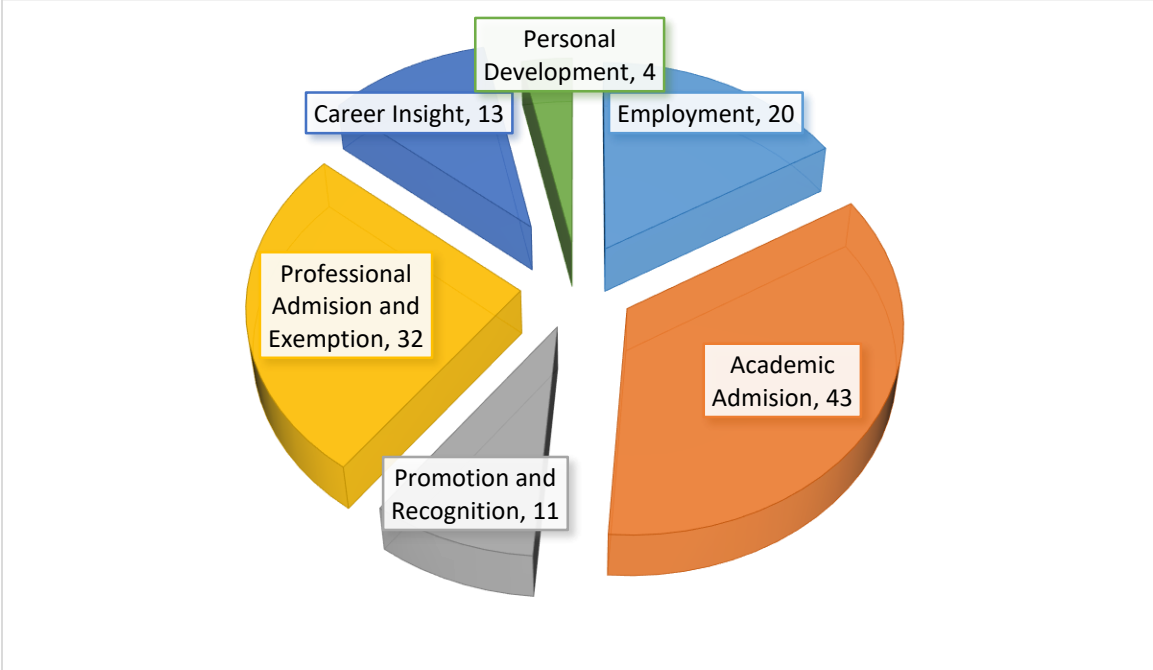


Figure 20: Benefits of the ATSWA Qualification

Overall, the ATSWA qualification has been quite beneficial to the graduates.

4.7 CHALLENGES IN MOVING FROM ATSWA TO CA

This section fulfils Objective 5, by asking respondents to indicate the challenges they faced in transitioning from ATSWA to the CA Professional Programme.

In assessing the rate of progression from the ATSWA to the CA, the study wanted to find out if respondents encountered any specific challenges. Only 14 (13.5%) said they encountered any

specific challenges. A good majority of 86.5% did not encounter any challenges in moving from the ATSWA to the CA.

In terms of the specific challenges, finance, as expected, was the most prominent (58.3%). This was followed by the difficulty level of the CA Professional exams relative to the ATSWA (16.7%) and also exemptions related to ATSWA (16.7%).

Finance has been, and is always a challenge at all levels of education. The ATSWA exams cost almost half of the price of the CA Exams. Similarly, the exemptions at CA are more expensive. The cost of the manuals, tuition, annual subscription etc. are higher than the ATSWA. Therefore, graduates without the financial support are not able to progress to the CA immediately.

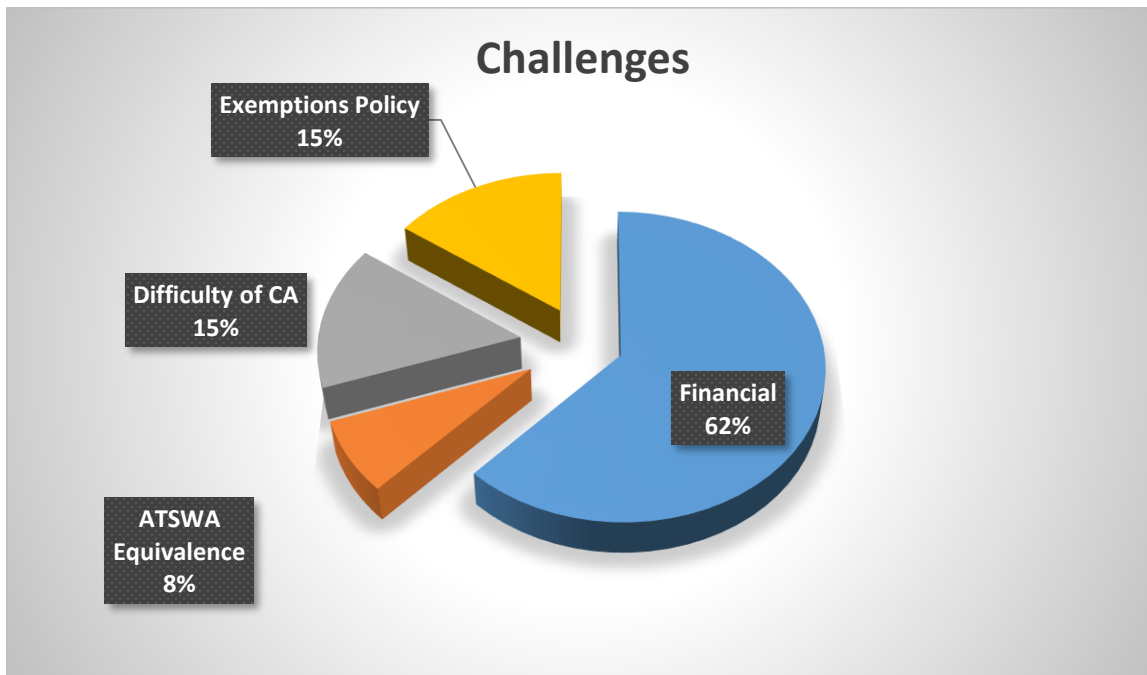


Figure 21: Challenges in transitioning from ATSWA to CA

5.0 SUMMARY OF FINDINGS, CONCLUSION AND RECOMMENDATIONS

This section provides a brief summary of the findings, in line with the objectives of the study. It also gives a conclusion on the study. Finally, it makes a number of recommendations for management action.

5.1 SUMMARY AND CONCLUSION

The study employed the case study research design in the collection of the required data for the study, since it affords the researcher the opportunity to acquire a comprehensive data and information about the study subjects (ATSWA graduates). The study also adopted the mixed approach. The total population of 552 was made up of all ATSWA graduates from 2007 to 2019, however, the accessible population was 328 (59.42%). From this accessible population, the census method was adopted for data collection, using an online questionnaire (google form) and interview guide. Quantitative data was analyzed using SPSS ver 21.0, with content analysis employed in analyzing the qualitative data gathered.

Out of the population of 328, 123 individuals responded to the questionnaire, giving a response rate of 37.5%. A total of 97 respondents, representing 78.9% were males. The females made up 21.1% of all respondents. Majority of the respondents (47.2%) registered as ATSWA students when they were aged between 21 – 25. The minimum age for registration as an ATSWA student is 16. The data shows that many of the students completed at the ATSWA programme when they were between the ages of 21 – 25 (37.4%), although a high number of respondents (41), representing 33.3% completed between ages 26 – 30.

Majority of respondents (96.7%) indicated that they had completed the ATSWA Final Level Exams. Only 4 (3.3%) responded in the negative. This means that the large majority of respondents are in a position to respond to the research instrument, with the results being valid representation of ATSWA graduates. Sixteen (16) of the respondents, representing 14.8%, completed the ATSWA program between 2002 and 2010. The majority of respondents (85.2%) however, completed the program between that time and now. Almost all respondents (99.2%) were Ghanaians, with only one being Nigerian.

Objective 1: Examine the extent to which ATSWA graduates pursue the CA Programme

Of the 123 respondents, 74 (59.7%) have started the CA Professional Programme, while the remaining 49 (39.8%) had not started. This means majority of respondents have commenced the CA programme. Fifteen (15) out of those who responded started the CA Programme in 2020 (22.4%), with 10 (14.9%) starting in 2015 and 2018. In all, the respondents started the CA program from 2006, and almost every year afterwards, a few students begin their professional CA journey.

Majority of the respondents (43.4%) said it took them less than 6 months to commence the CA program. Thirteen (13) and twelve (12) respondents commenced after 6 months – 1 year and 1 – 3 years respectively.

Objective 2: Assess the rate of completion of the CA Programme by ATSWA graduates

Only 7 (6.9%) of respondents have completed the CA Professional programme. This is not a very positive trend. The large majority of 93.1% are still writing the CA Exams. This means that

majority of ATSWA graduates are still writing the CA Exams. Of the 7 who have graduated from the CA, only one is female. The majority are males.

For those who had completed the CA Exams, 22.2% of respondents finished the exams in 1 – 3 sittings, while 33.3% did it in 4 – 6 sittings, with the same number completing in 7 – 10 sittings. For those who are still writing, majority of respondents indicated that they were currently writing level 2 at the CA (83.3%). A good number (14.1%) are currently writing the final CA level.

Objective 3: Assess the employment status of ATSWA graduates

A total of 85 graduates, representing 68.3% are in some form of employment. With 39 of the respondents (31.7%) being unemployed (26%) or in school (5.7%) at the moment. For the employed graduates, 26.8% are currently employed in the public sector, with 34.1% employed in the private sector. The remaining 7.3% are currently in self-employment.

The study reveals that majority of the employed and self-employed are currently working in the accountancy/audit sub-sector (35.4%). A good number are also in the financial services sector (banking and non-banking). This represents about 30.4% of respondents. Other notable sectors are the Transportation, Academia and Non-Governmental Organisations, with all 5.1% each.

In terms of location of their businesses or workplaces, the study reveals that respondents are in 9 of the 10 (former classification) of the regional capitals of Ghana. None of the graduates is currently employed or operating in the Upper East Region. As expected, the larger group are in the Greater Accra region (56.3%). This represents more than half of the number of graduates.

Only 34 of the respondents (28.6%) were engaged in full-time employment at the time of commencing the ATSWA.

Objective 4: Determine the benefits of the ATSWA programme to the graduates

Generally, respondents indicated that the qualification has been beneficial to them. These responses can be categorized into six (6). The most prominent of them is Admission to pursue tertiary education. This response was provided by 35% of all respondents. Following closely is professional level admission and exemptions (26.0%). Here respondents indicated that the qualification had helped them gain admission to read the CA Professional programme, and also apply for exemptions. Other notable benefits are gaining employment (16.3%), getting a better insight into the accounting course and career (10.6%), promotion and recognition at work (8.9%), and then personal development (3.3%).

Objective 5: Identify the challenges faced in transitioning from ATSWA to the CA Professional programme

Only 14 (13.5%) said they encountered any specific challenges. A good majority of 86.5% did not encounter any challenges in moving from the ATSWA to the CA. In terms of the specific challenges, finance, as expected, was the most prominent (58.3%). This was followed by the difficulty level of the CA Professional exams relative to the ATSWA (16.7%) and also exemptions related to ATSWA (16.7%).

Finance has been, and is always a challenge at all levels of education. The ATSWA exams cost almost half of the price of the CA Exams. Similarly, the exemptions at CA are more expensive.

The cost of the manuals, tuition, annual subscription etc. are higher than the ATSWA. Therefore, graduates without the financial support are not able to progress to the CA immediately.

In conclusion, the ATSWA Programme is beneficial, and has the potential to change the lives of many. However, it is evident that the programme has not received the needed support that it should from all quarters. In other jurisdictions, the ATSWA is thriving quite well. As long as the Institute remains a member of ABWA and subscribes to its programmes, the ATSWA will continue to be one of our programmes. It is therefore imperative on us to give it some traction in our bulletins.

5.2 RECOMMENDATIONS

The following recommendations are hereby suggested for the improvement in the ATSWA Qualification, to make it attractive and more relevant to the graduates.

- a. **Education and promotion of the qualification** – For obvious reasons, much premium is placed on the CA qualification than the ATSWA qualification by the Institute itself. It is recommended that to arrest the declining fortunes of the ATSWA program in Ghana, a little more attention should be given to it. More education and promotions particularly, with public sector entities can be carried. With the passage of the ICAG Act, the Institute is in a better position to sell the ATSWA to covered entities whose staff can be enrolled on it.

The Institute should do well to provide more information on the programme on its website. Currently, aside the information on the admission requirements, there is little or no further information on the ATSWA on the Institute's website. There is no information on ATSWA equivalence, exemptions, manuals, past questions etc. on the website of ICAG. The

Institute of Chartered Accountants Nigeria (ICAN) has a full section of their website dedicated to the ATSWA programme, and they are currently reaping the benefits. ATSWA Study Packs (Manuals), syllabus, journals and Past Questions which are available online, can be put on ICAG's website as well. It is recommended that a full section of the Institute's website be dedicated to ATSWA, as a first step to getting people confident with the programme.

- b. **Recognition by Employers:** One of the objectives of ATSWA is “to help meet the middle-level accounting personnel or technicians staffing needs of the economy especially those of various governments and parastatals in accounting areas”. Unfortunately, currently many employers (including public sector entities) do not recognize the ATSWA qualification, making many graduates regret doing the programme. As the regulator of the profession in the country, ICAG can do well by issuing a circular, or writing to all MDAs and MMDAs, explaining the rationale of the ATSWA, its equivalence, the need for it to be recognized, and calling on staff of these institutions to take up the course.

- c. **Tuition Provision:** As Says Law of Markets in economics indicates, supply creates its own demand. It is recommended that the Institute liaises with some of its accredited tuition providers (Partners in Learning) across the country to provide tuition for the ATSWA programme. These tuition providers could be provided with resources – financial, material, human etc. in exchange for the tuition, in a special partnership. Tuition providers will then be motivated to go out there and look for students to join the ATSWA.

- d. **Job Placement:** The Institute could liaise with government, through its Authorized Training Employers (ATE) programme, to offer job placement to these middle-level accountants to support the MMDAs especially. As regulator of the profession, some of these initiatives can be negotiated through.

- e. **CPD Programmes for Graduates:** ATSWA graduates are left to their fate after qualification. It is recommended that the Institute includes in its CPD calendar targeted CPDs for these ATSWA graduates. They represent a good source of cash flow to the Institute. They are willing and available to partake in activities that will give them recognition. The Institute can exploit that space.

- f. **Admission to Membership:** One of the benefits of ATSWA is that on successful completion of ATSWA examinations, graduates of the scheme are to be inducted into membership after acquiring one year's relevant work experience. They can then use the designatory letters AATWA after their names. Over the years, the Institute has failed to implement this provision. ATSWA graduates are not inducted into membership after graduation, and no formal structures exist to recognize them. It is recommended that immediate steps be taken to begin inducting ATSWA graduates with at least one-year experience into full membership.

6.0 REFERENCES

- Association of Accountancy Bodies in West Africa (ABWA). (2007). The Accounting Technician Scheme for West Africa.
- Beiderbeck, I., & Holden, L. (2004). Human resource management: A contemporary perspective. London: Pitman Publishing.
- Bryman, A. and Bell, E. (2011). Business Research Methods, Oxford University Press, New York.
- Conley, D. T. (2010). College and Career Ready: Helping all students succeed beyond high school. San Francisco: Jossey-Bass.
- Conley, D.T. (2007). Toward a more comprehensive conception of college readiness. Eugene, OR: Educational
- Creswell, J. W. (2003). Research design: Qualitative, quantitative, and mixed method approaches. London: Sage Publications, Inc.
- Davies B. M. (2007) Doing a Successful Research Project: Using Quantitative or Qualitative Methods. London: Palgrave MacMillan.
- Institute of Chartered Accountants, Ghana Act, 2020 (Act 1058)
- Li, T. and Lynch, R. (2016) Relationship between motivation for learning and academic achievement among basic and advanced level students studying Chinese as a foreign language in years 3 to 6 at Ascot International School in Bangkok, Thailand. Digital Production Press, Assumption University, 8, 1 (2016).
- Lindemann, N. (2019). What's The Average Survey Response Rate? <https://surveyanyplace.com/blog/average-survey-response-rate/>. Retrieved on 1/8/2021.
- Malhotra, N.K. and Birks, D. (2006) Marketing Research: An Applied Approach. 3rd Edition, Prentice Hall, Upper Saddle River.

- Malhotra, Naresh K., & Dash, S. (2011). *Marketing Research: An applied Orientation* (6th Edition). Delhi, Pearson
- Pérez-López, D., and M. Contero (2013). “Delivering Educational Multimedia Contents through an Augmented Reality Application: A Case Study on Its Impact on Knowledge Acquisition and Retention,” *Turkish Online Journal of Educational Technology-TOJET*, 12, 4, 19-28
- Ryan, R. M., & Deci, E. L. (2000). Intrinsic and extrinsic motivations: Classic definitions and new directions. *Contemporary Educational Psychology*, 25(1), 54–67.
<https://doi.org/10.1006/ceps.1999.1020>
- Saunders, M.N.K., Thornhill, A., Lewis, P. (2009), *Research methods for business Students*. England: Print hall.
- The Institute of Chartered Accountants of Nigeria (ICAN). (2017). *Accounting Technicians Scheme, West Africa: ATSWA Regulations & Syllabus*.
- Tohidi, H. and Jabbari M.M. (2012). “The effects of motivation in education”, *Procedia-Social and Behavioral Sciences*,31, 820-824.
- Zelkowski, J. (2010). Secondary Mathematics: Four credits, block schedules, continuous enrolment? What maximizes college readiness? *The Mathematics Educator*. Vol 20. Issue 1.

APPENDIX - QUESTIONNAIRE

**THE INSTITUTE OF CHARTERED ACCOUNTANTS (GHANA)
TECHNICAL AND RESEARCH DIRECTORATE
RESEARCH UNIT**

Dear ATSWA Graduate,

This questionnaire is designed to assist the Research Unit gather information on ATSWA Graduates. The exercise is to provide information that may influence policy decisions of the Institute in future, particularly with regard to support to ATSWA Graduates. Your responses will be treated with the utmost confidentiality they deserve. Your maximum co-operation is highly anticipated.

Please tick (✓) the response applicable to you.

SECTION A: DEMOGRAPHIC INFORMATION

Instructions: You are requested to fill out your personal information in the spaces below. Please tick only one response.

1. Gender

Male [] Female []

2. Age when you registered with the Institute as an ATSWA student

18 – 20 [] 21 – 25 [] 26 – 30 [] 31 – 35 []
36 – 40 [] 41 – 50 []

3. Age when you completed or expect to complete the ATSWA examinations

18 – 20 [] 21 – 25 [] 26 – 30 [] 31 – 35 []
36 – 40 [] 41 – 50 []

4. Have you completed the ATSWA Final Level Examinations?

Yes [] No []

5. If Yes, in which diet (month and year) did you complete the Final Level ATSWA Examination?

.....

6. What is your nationality?

.....

CA PROFESSIONAL STUDENTSHIP

7. How many sittings did you take or do you expect to take to complete the ATSWA Examinations?

1 - 3 [] 4 - 6 [] 7 - 10 [] More than 10 []

8. Have you started the CA Professional Programme?

Yes [] No []

9. If yes, when (year) did you register to start the CA Professional Programme?

.....

10. How long did it take you to start the CA Professional programme after the ATSWA?

- Less than 6 months []
- Between 6 months to 1 year []
- Between 1 year – 3 years []
- Between 3 years – 5 years []
- Between 5 – 10 years []
- After 10 years []

11. Have you completed the CA Professional Examinations?

Yes [] No []

12. If Yes, how long did it take you to complete the CA Professional Examinations?

1 – 3 Sittings []

4 – 6 Sittings []

7 – 10 Sittings []

More than 10 Sittings []

13. If No, what level are you currently writing at the CA Professional Examinations?

Level 1 []

Level 2 []

Level 3 []

14. If No, when (Month and Year) do you expect to complete the CA Professional Examination?

.....

EMPLOYMENT STATUS

15. What is your current employment status?

- Student []
- Unemployed []
- Self-employed []
- Employed (Public Sector) []
- Employed (Private Sector) []

16. If employed, which sector of the economy are you working in?

- Accountancy/Audit/Tax practice []
- Academia []
- Financial Services Industry []
- Energy, Oil and Gas []
- Agriculture []
- Manufacturing []
- Other, please specify

17. Were you engaged in any full-time employment before starting the ATSWA Exams?

- Yes [] No []

18. Did you receive any job offer(s) based on your ATSWA Qualification?

- Yes [] No []

BENEFITS OF THE ATSWA / GAT QUALIFICATION

19. Has the ATSWA / GAT Qualification assisted you in gaining any job placement or opportunity?

- Yes [] No []

20. Has the ATSWA / GAT Qualification assisted you in gaining any career related promotion?

- Yes [] No []

21. Has the ATSWA / GAT Qualification assisted you in gaining any educational or professional admission or scholarship?

- Yes [] No []

22. What has been some of the benefits to you for having the ATSWA / GAT qualification?

.....

CHALLENGES IN MOVING FROM ATSWA TO CA

23. Did you encounter any specific challenges in moving from ATSWA to the CA Professional?

Yes [] No []

24. If Yes, what are some of the challenges you faced?

.....
.....
.....

SUGGESTIONS TO IMPROVE THE ATSWA PROGRAMME

25. What do you suggest should be done to improve the ICAG ATSWA Programme?

.....
.....

THE END

Thank you

Accountancy House, off Trinity Avenue, Okponglo East Legon, Accra

054 433 6701 /2 | 027 78014 22/3/4

P.O.Box GP 4268 Accra, Ghana

Digital Address: GA - 416 - 9898

www.icagh.org

     @icagh1

