The Effectiveness of the Extended Accounting Academic Programmes: A Comparison with Mainstream Programmes

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Abstract The South African higher education institutions use extended academic programmes to afford access to high school graduates (matriculants) who would otherwise not meet the admission criteria in the regular academic programmes. In their first year, the students in an extended programme are registered for bridging courses meant to improve their readiness for the rigour of the regular academic programmes. This study investigates the effectiveness of extended programmes by focusing on the Extended Diploma programmes offered in the Accounting and Finance department at the Walter Sisulu University. Using an experiment approach, the throughput rates of the extended programme students are compared to the rates achieved by the regular diploma programmes. The study covers a period from 2014 to 2020 and data is obtained from the institutional records. The study hypothesized that due to the bridging courses offered in the first year, students in the extended diploma programmes perform equally well as students registered in the regular diploma programmes.

Keywords Extended academic programmes · Throughput rates · Accounting · Academic access · Dropout rates

1 Introduction

Education is globally accepted as an empowerment tool that improves social mobility and earning potential, especially in younger generations. This has resulted in governments promoting the massification of higher education as a means of sustaining socio-economic development. South Africa is amongst the world's most unequal societies, and hence the national government believes expanding access to higher education, especially to previously marginalised groups, is essential in eradicating the elitist system fortified by apartheid government (Lee, 2017). The South African

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White Paper 3 (A Programme for Higher Education Transformation) has been a leading guide to post-apartheid higher education transformation. This initiative sought to redress the inequality and social injustice created by the apartheid system by removing barriers to higher education. However, massification of higher education has a problematic vice in the form of low throughputs and high drop-out rates of students.

Massification has resulted in a more diverse student population in South African higher education institutions including underprepared students from disadvantaged black high schools (Harper et al., 2009). It also results in large classes (high students-to-lecturer ratios) which limit the quality of support that each student receives from the lecturer. As such, underprepared students, predominantly poor and black, struggle to successfully complete their academic programmes (Adetiba, 2019; Nhat & Bich, 2017). In efforts to balance the trade-off between access to higher education and success rates, the extended curriculum programmes (ECP) were introduced to provide support to underprepared students, especially in the historically disadvantaged institutions (Boughey, 2013).

According to the National Plan for Higher Education (Department of Education, 2001) certain students from disadvantaged backgrounds and schools are not sufficiently equipped and ready for higher education. Such students would need additional support and training to bridge the gap between high school and tertiary education. If enrolled in mainstream academic programmes, such students will either drop out or fail to complete their studies. Extended curriculum programmes are designed to ease these students into the rigour of mainstream programmes by offering an initial year of bridging courses. Underprepared high school graduates, especially from poor schools, are underprepared in mathematics and accounting skills due to their numerical nature (Byrne & Flood, 2008). This study investigates whether Accounting ECPs are effective in improving the success and graduation rates of underprepared students enrolled in these programs. The study focuses on data obtained from Accounting Diploma programmes at Walter Sisulu University in South Africa.

2 Literature Review

2.1 Extended Curriculum Programmes (ECPs)

ECPs are designed to foster a conducive and supportive environment that allows, otherwise, underprepared university students to ‘mature’ and progress in their studies (DHET, 2012). Research estimates that only 20% (2 in 10) of Grade 12 learners will successfully complete their tertiary qualification (Leshoro & Jacobs, 2019). ECPs exist to, not only improve access to higher education, but also to identify and incubate students deemed to be “at risk”, of failure or dropping out, even before they commence their tertiary education (Van der Flier et al., 2003).

ECPs offer University accredited subjects and extend the duration of one's study by an additional year (Boughey, 2010). The first year is seen as a foundation phase that equips under-prepared students with, among other things, language and writing skills, reading, numeracy, life skills, and examination techniques (Levy & Earl, 2012). These support activities, interventions, and modules should enhance the probability of academic success. Levy and Earl (2012) found that students in ECPs benefited from increased access to lecturers and tutors who multiplied as academic and life mentors.

However, ECPs have their own set of disadvantages. For instance, there is the stigmatisation of ECPs at Universities, with students being classified as slow students (Du Pre, 2004). Students enrolled in ECPs are predominantly from poor or broken families and, as such, come with intrinsic and extrinsic barriers to learning. Intrinsic barriers include childhood trauma, chronic ailments, and mental challenges (Walton et al., 2009). On the other hand, extrinsic barriers include poor support and negative influences from family, school, and immediate community (Stofile et al., 2013). The extent to which ECPs adequately bring down these barriers to learning and improve success rates remains an empirical question.

2.2 Accounting ECP at Walter Sisulu University (WSU)

Walter Sisulu University (WSU) is a historically disadvantaged institution (HDI) located in the Eastern Cape province in South Africa. The province is the second poorest province in the country and is synonymous with poor infrastructure and ill-equipped schools that generally struggle to attract and retain talented teachers (Solilo, 2012). It has been observed that top performing matric graduates in rural areas and in poor provinces prefer to enrol in universities in better provinces such as Gauteng and Western Cape (Wiese et al., 2010). The remnants of the matric graduates, deemed underprepared by the so-called top universities, end up at HDIs such as WSU. Therefore, WSU finds itself serving underprepared students coming from disadvantaged backgrounds (Ntakana, 2011). Against this backcloth, it is imperative that support mechanisms such as ECPs be effective in enabling academic success for such students.

World over, higher education accounting curricula are undergoing serious changes in response to global calls for reform due to myriad of challenges in the business environment (Lubbe, 2017). Such challenges include complex business dealings and models, automation, and corporate governance scandals (Chabrak & Craig, 2013). This study investigates whether Accounting ECP offered by WSU assists under-prepared students to grasp the complexities of the accounting curriculum.

3 Methodology

The study is conducted using the quantitative method. The quantitative data of student cohorts that were enrolled from 2014 to 2020 is collected from the institutional records of Walter Sisulu University. We collect data for both the ECP (4-year duration) and mainstream (3-year duration) programmes in the Department of Accounting and Finance to allow for comparison between the two. The data is used to compare the throughput, dropout, and graduation rates from ECP against those in the mainstream studies. The data is used to track the progress of students within the minimum time as well as along the allowed time to complete.

4 Results

4.1 Retention, Graduation, and Dropouts

Data on enrolment and attrition rates in the two programmes are juxtaposed in Table 1 (ECP) and Table 2 (mainstream) below.

Table 1 Student attrition in ECP

Cohort (Year of initial enrolment)	Number enrolled	Still registered after 4 years	Dropouts	Graduated in 4 years (minimum time)
2014	92	15	90 *(98%)*	1 *(1%)*
2015	198	53	53 *(27%)*	106 *(54%)*
2016	83	31	35 *(42%)*	26 *(31%)*
2017	69	44	26 *(38%)*	35 *(51%)*
2018	69	31	9 *(13%)*	55 *(80%)*
2019	82	17	9 *(11%)*	63 *(77%)*
2020	25	1	2 *(8%)*	

Table 1 presents data on how students fare during the 4 years of their ECP studies. A 2014 cohort graduates from the programme in 2017 (4 years)

Table 2 Student attrition in the mainstream programme

Cohort	Number enrolled	Still registered after 3 years	Dropouts	Graduated in 3 years (minimum time)
2014	362	8	92 *(25%)*	207 *(57%)*
2015	301	17	60 *(20%)*	187 *(62%)*
2016	255	16	64 *(25%)*	160 *(63%)*
2017	261	9	51 *(20%)*	166 *(64%)*
2018	340	9	82 *(24%)*	224 *(66%)*
2019	281	1	49 *(17%)*	214 *(76%)*
2020	119		4 *(3%)*	114 *(96%)*

Table 2 presents data showing how students fare in the 3-year mainstream programme

Table 1 exhibits data on the ECP programme for cohorts enrolled in each of the years from 2014 to 2020. The minimum duration of the programme is 4 years inclusive of the first-year foundational work. The table shows how many students were initially enrolled, how many remain in the programme after the minimum duration, how many dropped out during the 4 years and how many graduated at the end of the 4 years. The dropout rate of the 2014 cohort is an outlier (98%) and could be because of students being migrated to another programme. The average dropout and graduation rates in the ECP are 34% and 49% respectively. This means that more than 3 in 10 students that enroll in the ECP would have dropped out by the fourth year of the programme, while 5 in 10 of those enrolled will graduate in record time. By deduction, 2 in 10 of enrolled students will not finish the programme in record time (4 years).

Table 2 shows comparative data for the mainstream programme. Graduation rates in this programme are higher than in the ECP, averaging 69%. This means about 7 in 10 students enrolled in the mainstream programme will graduate in record time (3 years). The dropout rates are also lower in the mainstream programme, 19% compared to 34% in ECP. This means only 2 in 10 students enrolled in the mainstream programme will drop out by the end of the 3 years. Deductively, only 1 in 10 registered students will not complete the study in the minimum time of 3 years.

4.2 Dropout Rates

Table 3 shows the rates at which students in the two programmes drop out during the different years of their studies. The data records that no dropouts occur in the first year of both programmes. However, in the second year (the first year of ECP students being integrated in the mainstream), an average of 22% of enrolled students drop out of the ECP while 13% drop out of the mainstream. After the second year, the dropout rates in the ECP and mainstream programmes are quite similar, 4% and 6% in the third year (final year for the mainstream), 8% and 7% in the fourth year (final year for ECP), 5% and 2% in the fifth year, and 2% and 1% in the sixth year.

Table 3 Comparative dropout rates

Year of study	Dropout rate (ECP)	Dropout rate (Mainstream)
1st	0%	0%
2nd	22%	13%
3rd	4%	6%
4th	8%	7%
5th	5%	2%
6th	2%	1%

Table 3 compares how and when students drop out of their ECP or mainstream academic programmes

The results show that the second year of both programmes is the bottleneck year with more students likely to drop out in this year. For ECP students, it seems the process of being integrated into the rigour of mainstream and the reduced levels of support adversely affect their chances of success. Studies highlight the stigmatisation of the ECP, and this could also impact on the dropout rates (Megbowon et al., 2023). However, those that overcome the odds in the second year are more likely to graduate as shown by the low dropout rates in the preceding years.

The data also shows that students who fail to graduate in record time (4 years) still face the risk (albeit very low) of dropping out. For the ECP, 5% of the initially enrolled students will drop out in the fifth (5th) year of their study, while an additional 2% will drop out in the sixth year. Comparatively, an average of 7% of the enrolled students will drop out in the fourth year (a year after the minimum time) in the mainstream programme. An additional 2% and 1% drop out in the fifth and sixth year of the programme.

4.3 Throughputs

Table 4 presents data on the throughputs achieved by the two programmes. The ECP has a minimum duration of 4 years and at that point, an average throughput rate of 45% is achieved. This means 45% of the cohort successfully complete the programme in the minimum time allowed. This is slightly lower than the 69% achieved by mainstream students after 3 years in the programme.

Students that do not complete their studies are allowed extra years (up to the maximum duration) to do so. After one (1) additional year, the average throughput rate for the ECP jumps up to 51% while there are no changes in the mainstream rate. The throughput rates move up to 52% in the second additional year (sixth year) in the ECP but does not change in the mainstream. Thus, this study finds that after 6 years the throughput rates are 52% and 70% for the ECP and mainstream programmes respectively.

Table 4 Throughputs in the ECP and mainstream programmes

	ECP	Mainstream
Minimum duration	4 years	3 years
Year of study		
3rd		69%
4th	45%	69%
5th	51%	69%
6th	52%	70%

This table presents the comparative throughput rates achieved in the ECP and mainstream programmes

5 Conclusion

The ECP is designed to provide access to higher education to underprepared students that would otherwise not be accepted in the mainstream programme. On average, 90 students are enrolled in the Accounting ECP programme. Our analysis shows that about 52% (69% for the mainstream) of these students will eventually finish their studies while 45% (69% for the mainstream) finish within the prescribed time.

Around 22% of ECP students drop out in the year they are integrated into the mainstream programme (second year of the ECP). On the contrary, no dropouts are recorded in the first year of the mainstream programme. However, ECP students that remain after this integration year will have better chances of completing the programme than their mainstream counterparts. For instance, when dealing with their second-year studies, mainstream students will drop out of the programme at an average rate of 13%. This is much higher than the 4% recorded in the ECP students going through the same level of study. Thereafter, the dropout rates are generally similar in the two programmes. This suggests that the ECP does help move students toward academic maturity and resilience albeit delayed, since the drop out in the previous year (second year) is high.

But why does this mental toughness not kick in during the year of integration into the mainstream (second year of ECP). Studies have argued that ECP students face several challenges including stigma, lack of confidence, and lack of academic and moral support (Megbowon et al., 2023). This might explain why more students drop out of the ECP once the comforts and support from the foundational year are removed.

6 Recommendations

The ECP is a transformational programme that promotes equality by giving access to students that would otherwise be judged undeserving of higher education. However, these students struggle in the later years of their study when the support given in their first year is withdrawn. This study recommends that more support is needed in the second year of the programme and be gradually removed. This support must be included in the costing of these programmes for funding purposes. This study was solely based on quantitative data and misses out on softer issues that could be discovered if qualitative data was used. A mixed method study is thus recommended.

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