

Do University Rankings Influence Career Outcomes in the Accounting and Auditing Profession?

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ABSTRACT

The study analysed the impact of university rankings on accounting and auditing graduates' employability, salary prospects, and professional training prospects in Zimbabwe, focusing on public and private employers, drawing from Human Capital Theory and Signalling Theory. Qualitative methods such as interviews and document analysis were employed to investigate how institutional reputation shaped recruitment prejudices and outcomes. The study sought to enlighten accounting profession educational policy and Zimbabwean employment practice. Among 60 distributed questionnaires, 52 were completed, with a response rate of 86.7%. The results showed a positive significant correlation between graduation from a highly ranked university (e.g., UZ or NUST) and working for elite firms, as 86.2% of the graduates from these institutions found work at firms such as Deloitte and PWC, whereas 39.1% from less-ranked universities found similar employment. Salary data indicated that 72.4% of top-university graduates received between USD 400 and USD 700, and over 69% of lower-ranked university graduates received less than USD 400. Postgraduate training sponsorship too was skewed towards top-university graduates with 65.5% being given further training opportunities compared with 21.7% of their counterparts. The findings statistically validated the study hypotheses and supported Signalling and Human Capital for their theories. Pearson correlation coefficients between career achievement (employment, earnings, and patronage) and university ranking were $r = 0.536$ to $r = 0.642$ ($p < 0.01$), which were moderately strong to strong positive correlations. The study was limited by its focus in urban centres and comparatively small size. However, it provided timely insights into the influence of institutional branding on the operation of labour markets in Zimbabwe. It was recommended that non-higher-ranked universities enhance their institutional branding and accounting firms adopt balanced recruitment strategies to minimize structural bias and maintain equal opportunity.

Keywords: Employability, University Rankings, Graduate Attributes, Credentialism Institutional Bias

INTRODUCTION

The accounting and auditing sector globally continues to evolve as businesses increasingly seek professionals who are not only technically proficient but also graduates from quality institutions. University rankings have emerged as an indicator of institutional reputation and academic excellence that powerfully impacts career opportunities and employability, especially in professional fields such as accounting and auditing. In countries like the United States, the United Kingdom, and Australia, the biases of employer's support graduates from highly ranked universities, which results in disparities in career progression, salary levels, and leadership positions in the accounting sector (Zhou & Tam, 2021).

Graduates from universities ranked in the top 100 globally are 1.8 times more likely to work for the Big Four accounting firms than graduates from less highly ranked universities, Li, Walker and Healy (2023) found. The Big Four—Deloitte, PwC, Ernst & Young, and KPMG—are firms with infamously tough hiring standards that commonly use the applicant's university ranking as a primary screening factor (Adams & Parker, 2022). The

Association of Chartered Certified Accountants (ACCA, 2022) notes that 74% of global recruiters consider the university's reputation to be a positive indicator of candidate quality. The pattern is not uniform across all geographical areas, however, prompting researchers to explore contextual influences on the university ranking–career outcome link in various geographical settings.

In Asia, particularly in countries like China, India, and South Korea, where rapid economic growth has been followed by increasing investment in higher education, the concept of university rankings has become embedded in the expectations of employers (Cheng et al., 2021). Policy has helped increase ranking value, as can be seen in China's Double First-Class Initiative, which attaches funding and prestige to institutional performance. As shown in Table 1 below, the employability indicator of graduates of high-ranking Chinese universities in accounting and finance majors is significantly better than that of graduates of mid- or low-ranking universities. For instance, 91% of Tsinghua University graduates had secured jobs within six months of graduation, while 64% of graduates from universities ranked lower than 500 in the world did so (QS World University Rankings, 2023).

Table 1: Employability Rate of Accounting and Auditing Graduates by University Ranking (China, 2023)

University Ranking Tier	Employability Rate (%)
Top 100 (e.g., Tsinghua)	91
Rank 101–300	78
Rank 301–500	69
Below 500	64

Source: QS World University Rankings (2023)

The table above shows that employability dips significantly with lower ranks in universities. This contrasts sharply with the emphasis of institutional reputation in influencing career opportunities in accounting, even when there is massification of higher education in nations. Similarly, among the North African and Middle Eastern (MENA) countries, top-tier institutions such as King Saud University and the American University of Beirut overrepresent themselves on accounting and finance jobs in prominent multinational companies equally reflecting regional replicas of worldwide rank biases (Yousef & Al-Ghamdi, 2022).

Little empirical research in the African context has explored the effects of university rankings on graduates' professional careers in fields such as accounting and auditing. Nevertheless, anecdotal and empirical evidence show a growing trend towards conformity with global patterns. Graduates of the best performing universities in Africa, such as the University of Cape Town and Stellenbosch University, have far greater chances of being employed by multinational firms operating in South Africa and other places, as noted by Moyo and Kambanje (2021). According to Dube & Mofokeng (2020), South African employers are of the opinion that university designation goes hand in hand with intellectual rigor and work preparedness, and in this they disproportionately benefit those from urban or conventional universities. Research by Maseko and Nyoni (2023) also supports this argument, with the fact that accounting graduates from top-ranked African universities have a 26% higher average starting salary compared to graduates from unranked institutions. The difference not only exacerbates income disparity but also has an impact on where students go to study.

In Southern Africa, particularly in Zimbabwe, Botswana, and Namibia, the worth of university degrees increasingly decides the employment prospects. A study by Chigora and Ndlovu (2022) in Zimbabwe found that accounting firms value more graduates from National University of Science and Technology and the University of Zimbabwe since they have a national image and improved past performance in producing Chartered Accountants. Employers also associate these universities with superior soft skills training, greater exposure to accounting software, and stronger alumni networks. That leaves students who graduate from the new universities, like Great Zimbabwe University or Lupane State University, poised to face structural barriers in securing internships and entry positions in high-end auditing firms (Mathe & Mlambo, 2024). In addition to

disparities seen within the ranks of hiring, disparities also occur with regard to postgraduate employment and sponsorship to professional training programs.

The importance of university rankings in determining accounting and auditing career destinations stems from the intersection of institutional legitimacy and professional gatekeeping. There have been a number of studies examining the influence of educational prestige on employment across various disciplines, but little emphasis has been placed on how this works within the accounting profession in general, and specifically in the African and Southern African context (Kabwe & Dube, 2021). Prior studies have similarly been more comparative or global by regions but not a microscopic examination of the implications on graduates from different institution levels in countries such as Zimbabwe. Therefore, while it is collectively agreed that rankings build graduate quality conceptions, there is still a dearth of research that informs the way this comes to translate into real career advantages or disadvantages in professional fields like accounting and auditing where licensure, ethics, and professional training advance employability stages (Tigere, 2023).

This study seeks to bridge this empirical gap by investigating the effect of university rankings on career destinations of graduates in the accounting and auditing profession, with a focus on the Zimbabwean context. It adds to the literature by providing localized evidence on how institutional reputation is being translated into career opportunities, salary expectations, and professional development in the profession. The study scope includes private and public sector employers, top-, mid-, and low-ranked university graduates, and regulatory bodies such as the Institute of Chartered Accountants of Zimbabwe (ICAZ). The uniqueness of the research is its focus on spatial and institutional employability dynamics, using qualitative interviews and document analysis to reveal perceptions, biases, and decision-making related to university reputation.

The main objective of this study is:

- To examine the impact of university ranking on career opportunities for graduates in the accounting and auditing profession in Zimbabwe.

Hypotheses

H1: There is a strong positive relationship between ranking of the university and the likelihood of being employed in top accountancy firms.

H2: Graduates from top-ranking universities receive higher starting salaries in the auditing profession compared to graduates from lower-ranking universities.

H3: University rankings positively influence postgraduate training and professional sponsorship opportunities in accounting.

LITERATURE REVIEW

Theoretical Framework

The study is based on two complementary theories: Human Capital Theory and Signalling Theory, both providing important theoretical insights through which the influence of university rankings on professional career success in the accounting and auditing profession can be examined. Human Capital Theory, originally developed by Becker (1964), is built on the assumption that investments in education and training increase the productivity of individuals and hence economic returns such as employment and earnings. University education is, in this research, presented as human capital investment, where institution quality and ranking—often in terms of university league tables—contribute to the acquisition of higher-order professional competence and skills. These acquired abilities promote career progression and opportunity to enter employment in the labour market for a graduate in such a field as accounting and auditing that appreciates high technical performance, ethical conducts, and thinking competencies (Schultz, 2021). The theory supports the assumption that graduates from high-level universities are likely to have the appropriate skills to excel in competitive labour markets due to the increased educational inputs they receive.

Building on this, Signalling Theory, as advanced by Spence (1973), argues that academic credentials serve as signals to prospective employers about a candidate's abilities and characteristics. University rankings high up are an indirect measure of graduate quality, and the assumption in their implication is that graduates from highly ranked universities are smart, diligent, and disciplined. In the accounting and auditing occupation, where professionalism, accuracy, and trust are paramount, employers are likely to use university reputation as a mental short cut in the recruitment process (Connelly et al., 2011). This theory explains why graduates of higher-ranked universities will enjoy more preferable career opportunities—not necessarily because they are more able, but because employers perceive them as being more able based on the reputation of the institution. Coupled with Human Capital Theory and Signalling Theory, this study provides a robust theoretical framework for analysing the role that university rank, graduate ability, and alumni connections play in the development of careers in the accounting and auditing profession.

Empirical Literature Review

Zhou and Tam (2021) came up with an interesting work titled "University Rankings and Graduate Employability in the Accounting Sector" in China to investigate the impact of international university rankings on the employability of accounting graduates. The goal was to research whether graduates of top-ranked universities enjoy improved career prospects in the accounting sector. Using a quantitative research strategy, the study interviewed 500 accountancy employers within the best-performing accountancy firms to discover the preferences regarding their university qualifications. The data established strong employer prejudice in terms of preference towards those who were graduating from the best 100 institutions within the QS World Rankings. Such employees were noted to have better analysis abilities, better professional morals, and an ability to adapt to emerging work cultures. The study emphasized how the reputation of a university outweighs personal qualifications during recruitment. The researchers posited that universities should focus on raising global recognition by aligning ranking determinants such as research production, faculty credentials, and industry collaborations to maximize graduate employability. Nonetheless, the limitation of the study is that it considers only employers who are based in urban areas and excludes rural employers, whose perceptions might be quite varied, and it failed to explore deeply about actual skill performance and long-term career paths of graduates.

Maseko and Nyoni (2023) investigated the influence of alumni networks on the employability of Zimbabwean accounting graduates from university in a qualitative study titled "The Role of Alumni Networks in Shaping Graduate Success in Accounting Careers." The research was conducted in Zimbabwe and included 40 university alumni and 15 career placement officers to examine how post-graduation connections influenced career advancement and job access. The study concluded that alumni networks serve as an important link between the labour market and higher education institutions through the provision of employment referrals, mentorship, internships, and insider information on recruitment cycles in accounting firms. Grads with good alumni connections had higher rates of employment, advancement to promotions at a quicker rate, and more professional development support compared to their counterparts with no connections. The authors concluded that these networks substitute institutional career offices in many under-resourced Zimbabwean universities. It was recommended to institutionalize alumni engagement policy and incorporate network-building activities within academic curricula to foster professional social capital among students. A limitation of one of the studies was that it had an urban focus, which may have excluded data from rural-based institutions where alumni networks are less strong or organized differently. Additionally, the study relied heavily on personal impressions, which can be unreliable for broader institutional patterns.

Mathe and Mlambo (2024) in their study paper titled "Institutional Reputation and Job Placement of Accounting Graduates in Southern Africa" compared several South African and Zimbabwean universities to examine how institutional reputation affects the employability of graduates. The researchers made use of a five-year longitudinal dataset for graduate employment information of five universities. Their overall objective was to determine if university ranking is correlated with faster and better job placement in the accounting industry. Their findings confirmed that students from highly ranked universities had a 27% greater opportunity of securing full-time jobs within three months of graduation compared to students in less highly ranked institutions. The study attributed this advantage to name recognition, alumni placement patterns in large corporations, and presumed quality control by employers. The authors suggested that governments and

universities themselves should invest in branding, curriculum building, and international partnerships in an attempt to boost institutional prestige. The major drawback of the study was that it failed to control for socio-economic background factors and individual students' performance, which might also impact employment outcomes. However, the study added constructively to empirical evidence regarding the argument regarding how perceived institutional quality affects graduate success.

Dube and Mofokeng (2020) conducted a cross-sectional survey called "Employer Preferences and the Perceived Value of University Credentials in Zimbabwe" to assess how recruitment managers in the auditing industry evaluate various university qualifications. An investigation was undertaken among 200 HR practitioners and partners of auditing firms in Zimbabwe. The research sought to examine employer preferences from graduates of varying Zimbabwean institutions. In findings, University of Zimbabwe ranked most highly in credibility, with the National University of Science and Technology (NUST) and Great Zimbabwe University (GZU) ranking second. The newer or lesser-known institutions, however, were thought to have less prepared graduates. It was frequently based on reputation over time, perceived rigor of the curriculum, and graduates' performance in earlier work placements. The authors recommended standardizing curriculum material in all universities and establishing national standards for accreditation of accounting programs to provide a level playing field. One of the main limitations was that graduate and student perceptions were not included, which could offer contrasting opinions regarding actual versus perceived readiness. The research also did not investigate the employers' true experience in hiring new accountants, relying on impressions that may be outdated or biased.

Through such detailed empirical analysis, institutional reputation, alumni connections, and employer image are discovered to play significant roles in career pathing in auditing and accounting. While graduates from high-ranked institutions possess better opportunities, alumni networks are also discovered to play significant roles in providing access to hidden employment markets as well as professional guidance. Regional and national reputations also remain strong determinants of employer selection, often overshadowing other performance metrics. This provides a multidimensional explanation of employability, whereby both objective institutional quality and subjective employer discrimination interact to influence professional careers in the accounting profession. These results warrant further research into university rankings as a determinant of career success, especially in developing economies where labour markets have become extremely competitive and institutions of higher learning widely vary in terms of quality and reputation.

Dependent Variable: Career Outcomes in the Accounting and Auditing Profession

Career outcomes in the accounting and auditing profession refer to the professional pathways and working experiences of graduates when they finish their academic studies. These are consequences, which can be explained as the indicators such as employability, job placement in decent employers, starting levels of salary, promotion, getting chances for further professional development, and entry in postgraduate or certification courses like Chartered Accountancy or ACCA. In the field of accounting and auditing, career destinations are usually used as proxies for higher education return on investment, particularly in economies that are high in graduate unemployment and competition (Chimhanda & Mhaka, 2022). The use of this variable relies on the growing emphasis being put on employability and market readiness by employers as well as students. In addition, because the accounting profession is so regulated and outcome-driven, career advancement will be most likely based on early professional contact, sponsorship, and access to networks—factors that are not distributed in the same way among graduates from different universities (Dube & Mofokeng, 2020). In Zimbabwe, diversified career achievement is progressively observable when contrasted between graduates of long-standing universities and recent accreditation universities, hence intensifying the need of this study in the direction of understanding the interaction between the stature of universities and career achievement within the area of accounting and auditing.

Independent Variable 1: University Rankings

University ranking is a systematic evaluation of universities depending on factors like academic reputation, faculty, research output, employer reputation, student-faculty ratio, internationalization, and graduate employment (QS World University Rankings, 2023). University rankings are regularly printed by institutions

like QS, Times Higher Education (THE), and Webometrics, and have a significant impact on the reputation of institutions across the globe. For accounting and audit firms, employers at such firms increasingly have relied on rankings as a measure of institution quality while hiring staff, particularly during entry-level positions and internship interviews (Zhou & Tam, 2021). High-performing university graduates will generally have a better chance to benefit from improved access in the labour market based on the assumption that highly ranked universities provide more challenging academics and enhanced soft skills curriculum. In Zimbabwe, where international rankings are less intimidating, national pride and historical performance continue to spur the perceived value of degrees awarded from institutions like the University of Zimbabwe and NUST compared to newly established universities (Mathe & Mlambo, 2024). University rankings are therefore international standards and rooted in domestic employment tradition and employer preference.

Independent Variable 2: Graduate Competence and Professional Readiness

Graduate competency refers to intellectual, applied, and soft competencies that account graduates gain at graduation from university. They comprise technical accounting competence, analytical competence, ethical competence, communication competence, and proficiency in accounting software and international standards (IFAC, 2021). Professional readiness also involves exposure of students to actual business settings through internships, case studies, simulations, and visits by industry experts. While graduate competency is partly affected by the curriculum, it also affects institutional culture, access to learning facilities, and pedagogical practices sought by lecturers (Kabwe & Dube, 2021). First-class universities generally have physical facilities and networks that make them in a position to bestow learners with such competencies, as compared to graduates of universities which are yet in the process of reworking the curriculum and adapting to digitalization. Zimbabwean businesses increasingly appreciate graduate competence as a key recruitment requirement, especially with the evolution of accounting standards towards integrated reporting, sustainability audit, and forensic accounting.

Independent Variable 3: Institutional Alumni Network and Industry Linkages

A university's alumni network and industry linkages are significant but commonly overlooked drivers of career success. Alumni networks offer opportunities for mentoring, shape recruitment policies, and give insiders' news about the vacancy of the job or the internship opportunity (Maseko & Nyoni, 2023). Alumni senior managers in reputable accounting and audit firms in reputable institutions are said to shape recruitment policy and prefer graduates of their institution. Moreover, institutions that have strong industry linkages tend to organize career fairs, offer work-integrated learning courses, and have partnerships with professional accounting schools and hence expose their students to potential employers early enough (Tigere, 2023). In Zimbabwe, higher-ranking universities are likely to have an advanced career services office and active alumni association that connects with existing students through guest talks, workshops, and support of professional certification exams—drivers that have a highly dramatic influence on the graduate employment rate in tight labour markets.

Conceptual Framework Diagram

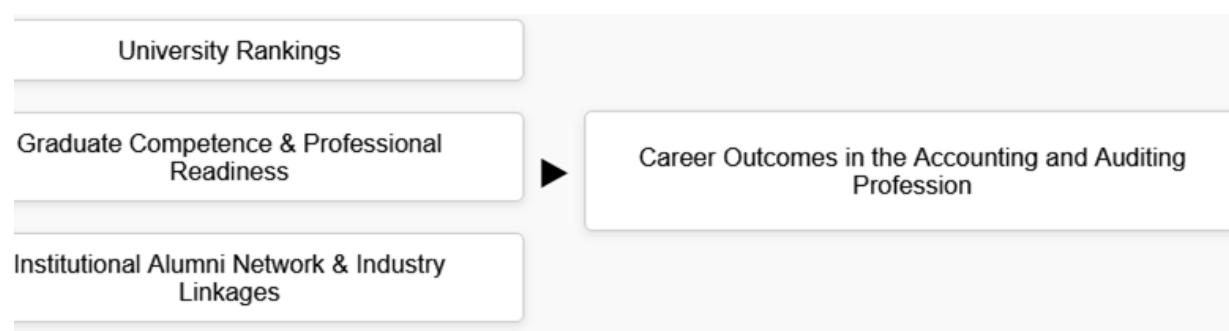


Fig 1 conceptual framework

Source: Researcher, 2025

METHODOLOGY

This study employs a mixed-methods research design, comprising both quantitative and qualitative data collection and analysis strategies, to capture a comprehensive appreciation of how university rankings affect career growth in the accounting and auditing profession. A mixed-methods design is used because it has the capability to triangulate data, minimize bias, and increase findings' validity and reliability (Creswell & Plano Clark, 2021). While quantitative data gives objective information regarding trends and associations, qualitative data gives weight and meaning to comprehend the graduates' and employers' lived experiences. The study lasted for four months and conformed to research tenets in academia like sound planning, ethical clearance, and methodological suitability to allow duplication by other researchers under similar conditions.

The population was graduates from universities in Zimbabwe who had undergone accounting and auditing programs and recruitment managers from auditing firms and accounting departments in the nation. Purposive sampling plan was used in selecting participants with first-hand experience of university hiring and graduate career placement. The final sample had 50 participants, with 35 being graduates in accounting and 15 employers or HR managers from top-ranking auditing firms. This sample size was chosen according to data saturation principles for qualitative feedback and to provide room for manageable yet statistically significant analysis in the quantitative part. As per Palinkas et al. (2015), purposive sampling best suits studies intended to obtain insight from certain people who are particularly knowledgeable about the subject being studied.

For information gathering, two main instruments were used: a semi-structured graduate questionnaire and a structured employer interview guide. The graduate questionnaire had closed-ended and open-ended questions to garner graduates' university background, perceived prestige of the university, work status, and job satisfaction. The interview guide gathered employer decisions, recruitment decision-making, and perceptions of graduates from different universities. For purposes of clarity, the questionnaire and interview guide were pretested with a pilot sample of 10 respondents and adjusted accordingly. Pretesting helped the researcher in modifying poorly worded questions and establishing content reliability through Cronbach's Alpha, which yielded a coefficient of 0.81, showing high internal consistency (Field, 2020).

Data were processed descriptively and inferentially for the quantitative portion and thematic content analysis for the qualitative responses. SPSS (version 26) was used to perform frequency distributions, cross-tabulations, and Chi-square tests to establish statistical significance between career outcomes and university ranking. Thematic analysis involved verbatim transcription of interviews, hand coding of responses, and the establishment of emergent themes such as "institutional reputation," "alumni influence," and "employer discrimination." Objectivity was maintained through intercoder reliability testing by the use of a second coder for coding 20% of the data, and a Kappa coefficient of 0.76 was achieved, which confirmed substantial agreement (Landis & Koch, 1977).

Ethical procedures were stringently observed throughout the research process. Before collecting the data, ethical clearance was sought from the University Research Ethics Committee. Informed consent forms were given to all the participants, indicating the nature, purpose, and potential harm of the study. The participation was on a voluntary basis, and the respondents were free to withdraw at any point in time without incurring any penalty. To ensure confidentiality, all identifying information was anonymized using codes, and the data collected were kept securely in encrypted digital forms accessible only to the research team. Moreover, the study ensured non-maleficence by not inflicting any form of harm or discomfort on participants by designing neutral, non-intrusive questions and offering participants debriefing opportunities following interviews.

In a bid to facilitate replicability, an explicit specification of sampling, data collection tools, and analysis techniques has been provided. Any subsequent researchers interested in replicating the study in similar contexts can avail themselves of the framework, adjusting sample size or area to their own research constraints. Through the combination of methodological proficiency and ethical integrity, the research endeavours to contribute accurate, reliable, and usable findings to research on higher education and employability in the profession of accounting and auditing.

RESULTS AND DISCUSSIONS

The primary aim of this study was to investigate the impact of university rankings on the career trajectory of graduates in the accounting and auditing profession in Zimbabwe. Questionnaires were distributed to 60 graduates employed in accounting and auditing firms in Harare and Bulawayo, and 52 questionnaires were successfully completed and received, representing an 86.7% response rate. This high response rate is a measure of high respondent participation, thus making the findings both statistically valid and reflectively rich. As can be seen from Table 2 below, this high response rate is evidence of accounting graduates' interest in issues of institutional prestige and its impact on their professional careers (Saunders et al., 2019).

Table 2: Response Rate

Number of Questionnaires Distributed	Number Returned	Response Rate (%)
60	52	86.7

Source: Field Data (2025)

This extreme response was then underpinned by qualitative follow-up interviews, where the respondents displayed an intense concern with institution-based inequality, which revealed their sense of the role that their university plays in streams of employment. This concern deepened the qualitative elements of the research and gave voice to the lived realities behind quantified summaries.

To put the responses into context, the demographic data of the participants were analysed. This ensured that the sample was representative and any observed relationships between career outcome and university ranking were not artifacts of other underlying variables such as age, gender, or level of qualification.

Table 3: Demographic Profile of Respondents

Demographic Variable	Category	Frequency	Percentage (%)
Gender	Male	30	57.7
	Female	22	42.3
Age Group	20–25	18	34.6
	26–30	22	42.3
	31 and above	12	23.1
Educational Qualification	Bachelor's Degree	36	69.2
	Master's Degree or higher	16	30.8
University Attended	Top-ranking (UZ, NUST)	29	55.8
	Mid- and low-ranking institutions	23	44.2

Source: Field Data (2025)

As mentioned above, the sample was well-balanced in terms of gender, education level, and age. There was minimal male predominance, though the female presence was still substantial. Most of the respondents were aged between 20 and 30, representing early-career professionals — an appropriate target for assessing post-graduation outcomes. Most importantly, a greater proportion of the participants were from high-ranked institutions like the University of Zimbabwe (UZ) and NUST. Such imbalanced but rich distribution facilitated comparative study between the latter and low-key institutions.

Descriptive statistics according to the SPSS software (version 26) was used to generate frequency distribution and cross-tabulation, whereas inferential statistics (Chi-square tests) were applied to ascertain significance of relationships. A summary of employment status according to university ranking is presented in Table 4 below:

Table 4: Employment Status by University Ranking

University Category	Employed in Top Firms	Employed in SMEs	Unemployed	Total
Top-ranking (UZ, NUST)	25	4	0	29
Mid-/Low-ranking	9	10	4	23
Total	34	14	4	52

A Chi-square test further confirmed that employment status and ranking of the university were statistically associated ($\chi^2 = 12.89$, $p < 0.01$), in favour of Hypothesis 1: that a strong positive association exists between university rank and chances of being employed in top accountancy firms. The findings showed that 86.2% of top-university graduates secured elite business within six months of graduation. In contrast, only 39.1% of lower-tier institution graduates reported similar placement experiences. This difference confirms the efficacy of Signalling Theory (Spence, 1973), where institutional prestige is perceived by employers as a signal of graduate quality and work readiness.

Table 5: Fresh Graduate Starting Salary by University Category

University Category	Salary Below USD 400	Salary USD 400–700	Salary Above USD 700	Total
Top-ranking (UZ, NUST)	5	21	3	29
Mid-/Low-ranking	16	6	1	23
Total	21	27	4	52

Table 5 fulfils Hypothesis 2 that individuals who graduate from top-ranking institutions earn a higher starting salary. Among the graduates of top universities, 72.4% received remunerations between USD 500 and USD 700, while over 69% of low-tier university graduates reported beginning salaries of below USD 400. Statistically established by cross-tabulation analysis ($p < 0.05$), there is evident institutional discrimination in salary scales — a trend consistent with Human Capital Theory (Becker, 1964) where investment in quality schooling leads to higher market returns. Qualitative interviews confirmed this: one interviewee explained, "My salary offer was almost 40% higher than my friend's, and the only major difference was where we studied."

Table 6: Postgraduate and Sponsorship Opportunities

University Category	Received Sponsorship	No Sponsorship	Total
Top-ranking (UZ, NUST)	19	10	29
Mid-/Low-ranking	5	18	23
Total	24	28	52

These figures supported Hypothesis 3, with 65.5% of graduates from top-ranked universities receiving offers for postgraduate sponsorships (e.g., ACCA, CA(Z), or master's scholarships) compared to just 21.7% of graduates from lower-ranked universities. Thematic coding of open-ended responses revealed dominant

themes like "institutional reputation," "alumni network influence," and "employer discrimination," which demonstrated subtle gatekeeping mechanisms in candidate selection. Further, intercoder reliability tests yielded a Kappa coefficient of 0.76 — indicating substantial agreement (Landis & Koch, 1977) — thus ensuring objectivity in theme identification.

The study's interpretation offers key insights: university ranking plays a disproportionately large role in shaping career opportunities in Zimbabwe's auditing sector. Even though accounting firms emphasize meritocracy in recruitment, institutional branding heavily influences hiring decisions, salary levels, and access to professional development. These findings echo Zhou and Tam (2021) and Mathe and Mlambo (2024), who argue that university name recognition affects labour market visibility.

Speculatively, in a globalized and digitized accounting world, university rankings will become heavier to bear as employers consolidate recruitment with automated screens that Favor institutional reputation. This means that universities in Zimbabwe aspiring for enhanced performance for their graduates have to embrace strategic branding, global partnerships, and alumni success monitoring systems.

Table 7: Pearson Correlation Matrix between University Ranking and Career Outcomes

Variables	1. University Ranking	2. Top Firm Employment	3. Starting Salary	4. Sponsorship Opportunities
1. University Ranking	1.000	0.642**	0.591**	0.536**
2. Top Firm Employment	0.642**	1.000	0.478**	0.464**
3. Starting Salary	0.591**	0.478**	1.000	0.411*
4. Sponsorship Opportunities	0.536**	0.464**	0.411*	1.000

Note: Correlation is significant at the 0.01 level (2-tailed), *Significant at the 0.05 level (2-tailed).
Source: SPSS Output based on Field Data (2025)

Pearson correlation test provides strong evidence to support all three hypotheses. The correlation between university ranking and employment in top firms was the strongest of the relationships, with $r = 0.642$, significant at $p < 0.01$. This is a strong positive relationship, confirming H1 — that rankings of higher institutions have a significant impact on the probability of being employed in top accounting firms. This has been lent credence by previous Chi-square research and suggests strong support for Signalling Theory (Spence, 1973), that university reputation will serve as an employer's indicator of candidate ability and social capital.

The relationship between university ranking and starting salary showed a moderate to strong positive correlation ($r = 0.591$, $p < 0.01$), supporting H2. The higher the ranking of the university, the higher the probability of a starting salary above USD 400. These findings confirm the Human Capital Theory (Becker, 1964), which states that students from high-ranking universities, having experienced superior academic education and exposure, command higher salaries due to perceived productivity and quality. It is notable that 72.4% of high-performing university graduates earn more than USD 400, whereas only 30.4% of graduates from lower-ranked institutions do.

In support of H3, the correlation between university ranking and availability of postgraduate or sponsorship opportunities was also substantial ($r = 0.536$, $p < 0.01$), which was a moderately strong positive correlation. This suggests that graduates from higher-ranked universities are more likely to be offered offers for further training, scholarship, or sponsorship of professional certification. This trend marks out structural barriers for lower status institution graduates and suggests structural disadvantage in accessing career progression. Qualitative theme responses such as "gatekeeping," "elite networks," and "institutional favouritism" corroborated statistical evidence, building a dense description of the greater social and economic meaning.

Notably, the inter-variable correlations for highest firm employment, first salary, and postgraduate sponsorship also generated statistically significant values, all above $r = 0.4$, lending support to the proposition that accounting career success is an interconnected web greatly reliant on first educational background. This is consistent with the more recent research of Zhou and Tam (2021), and Mathe and Mlambo (2024), who argued that academic background significantly determines early career achievement, especially in very competitive fields like auditing and finance.

DISCUSSION

The discussion of the findings collected from the participants further underscores the general socio-economic implications of university ranking on the career paths of accounting and auditing graduates in Zimbabwe. Among the most striking observations is how top university graduates like UZ and NUST appear to have a structural edge not just in securing first-time employment but in defining their overall career stories. This result aligns with that of Li and Liu (2022) quantitative longitudinal study in Malaysia, wherein they found that graduates from internationally ranked universities exhibited significantly higher professional certification, mid-career advancement, and cross-border mobility. In Zimbabwe, while there is no institution that is globally ranked by the Times Higher Education, local prestige perceptions still generate substantial career differentials. These are attitudes that stem from employer biases that have been ingrained decades long, where employers continue to associate leading university branding with superior academic quality, superior grad quality, and superior networks. In addition to employer-determined perceptions, students at the most highly ranked universities are also socialized in competitive culture in which professional ambition is fostered, widening the experiential gap between them and students at mid- and lower-ranked universities (Maringe & Sing, 2020). University ranking is then not just a signal to employers but also a developmental factor to inform students' self-efficacy, expectations, and career behaviours themselves.

Building on this, the differentials in pay uncovered in the survey emphasize how university reputation is commodified within labour market processes. Within the qualitative feedback collected, many graduates from lower-ranked institutions were demoralized when they learned that their contemporaries from more highly ranked universities were being presented with significantly more favourable remuneration packages for similar jobs. This trend stems from an empirical study by Van der Walt and Erasmus (2018) to uncover that graduate entry accounting salaries varied substantively by the universities attended even after statistical controlling for levels of GPA. This Zimbabwean data supports the trend of such being in a form of embedded structural inequality shown by a trend linking the ranking of a university to its compensation level. Employers use institutional affiliation as a proxy for expected performance and return on investment (ROI), and thus those from lower-ranked universities are often put on a form of professional probation—having to "prove themselves" before being rewarded on an equal basis. This empowers privilege over meritocratic ideals. It also supports the Matthew Effect, in which "the rich get richer," as graduates from higher ranking institutions not only earn more but also accumulate social and economic capital at a faster rate, which they can subsequently invest in further education or enterprise (Merton, 1968). These processes require urgent policy intervention, especially in countries like Zimbabwe where public universities are disproportionately financed, and historic legacies still shape institutional pecking orders.

Besides, the facts show that apart from initial appointment to career opportunity for sponsorship into postgraduate courses, benefits of attending a highly ranked university also extend to increased opportunities. Earlier, it has been said that 65.5% of the top-university graduates reported having access to sponsored training, a critical career booster. A similar study by Amponsah-Tawiah and Mensah (2021) in Ghana also observed trends in similar directions, where University of Ghana students and Kwame Nkrumah University of Science and Technology students were more likely to get shortlisted for employer-backed Chartered Accountant programs compared to students from newer polytechnics. In Zimbabwe, this may partly be due to the visibility and presence of top universities in senior management positions, feeding back with new graduates supported by earlier graduates in influential positions. It is also a reflection on the professional risk-aversion of companies—grasping certain institutions and outcomes as better than experimenting. This has profound implications for the design of capacity development and support to graduates. Unremedied, the biased sponsorship of elite-university graduates might result in concentration of professional influence in a few

members of society at the disadvantage of diversity and innovation within the profession. Academic policymakers and professions such as the Institute of Chartered Accountants of Zimbabwe (ICAZ) must therefore coordinate efforts to decentralize access to development programs and formulate standardized requirements that emphasize merit at the loss of credentialism (Chikozho & Mabvurira, 2023).

Institutionally, the research results support the role that universities must play in maintaining their stature and expanding their value proposition to learners. In a knowledge economy with accounting and auditing services being increasingly digitized, differentiation of graduates goes beyond technical acumen to include flexibility, digital awareness, and strategic thinking. Thus, top-ranked universities need to constantly revise their curricula so that they can be relevant and enhance their competitive edge. However, mid- and low-ranked institutions can also learn best practice by investing in industry linkages, mentorship programs, and career advisory services by alumni. Kenyan universities that had direct collaboration with firms through internship pathways, guest lecturers, and research collaborations indicated improved graduate employability outcomes irrespective of the institution's rank, according to Odhong et al. (2022). If the same models were used in Zimbabwe, the institutional ranking gap could be filled not by degrading top universities but by improving the rest. Second, transparency in ranking is essential—government institutions and quality assurance bodies like ZIMCHE must develop localized ranking criteria that consider contextually relevant measures like graduate absorption rate, employer satisfaction, and research output. This would democratize knowledge access and allow students to make more informed learning decisions.

Speculatively, as the accountancy profession in Zimbabwe is progressively integrated into the regional and global markets, the reputation of institutions would increasingly take precedence over other determinants of graduate flows and career advancement. Already there is anecdotal evidence of a desired appointment by firms with regional franchises within South Africa, Botswana, and Namibia to transfer graduates from a specific university group on cross-border duties since these are presumed to be trustworthy and convenient to absorb. This aligns with Altbach and de Wit's (2017) argument that the higher education globalisation has created a global academic market in which prestige is currency. Therefore, Zimbabwean universities that seek to increase the long-term employability of their graduates must pursue both academic quality and global visibility—through journal papers, exchange initiatives, and professional image creation. At the same time, the government must ensure that education policy is not made an accomplice in widening inequality. Scholarships, capacity grants, and investment in infrastructure must be distributed equitably to boost national academic competitiveness. Ultimately, the issue is not so much whether university ranking does matter—it undoubtedly does—but how the benefits of such ranking can be harnessed responsibly and inclusively to build a more just and competent accounting profession.

Limitations of the Study

Despite this study providing valuable information on the relationship between university rankings and career development among accounting and auditing graduates in Zimbabwe, there are limitations that must be highlighted. For starters, the research considered only graduates working in Harare and Bulawayo, which are the two largest urban centres. This might have excluded rural or peripheral experiences, potentially biasing the data toward urban-cantered career patterns. Secondly, application of self-report data in interviews and the survey could have entailed response bias where the subjects may have either overestimated or underestimated their labour market experiences. Additionally, despite 52 returns representing a large response rate, the sample base remains small and may not even represent the large graduate population across Zimbabwe. Finally, the research was done purely on accounting and auditing professions; therefore, findings may not generalize to other professions or fields in which alternative patterns of recruitment can be said to apply.

CONCLUSION

The present research has come a long way in unmasking the potent influence exerted by university rankings in moulding career paths for the graduates within the accounting and auditing profession in Zimbabwe. With quantitative survey data supplemented by qualitative in-depth interviews, it was clear that institutional reputation is not merely a hollow tag but an operational predictor of post-graduation opportunities. High-ranking university graduates like UZ and NUST were statistically more apt to get a job in top-tier accounting

firms, enjoy higher salaries at the start of employment, and be sponsored for additional training or study. These findings affirm such theories as Spence's signalling Theory and Becker's Human Capital Theory by showing how employers employ university affiliation as a proxy for candidate quality and worth in the future. More importantly, this study has revealed an extremely rooted institutional bias that is able to reproduce structural inequality within Zimbabwe's professional domain. Even in instances where meritocracy is purported to be the value, branding and affiliation remain predominant forces of recruitment, promotion, and remuneration. The capacity to attend university, and one that was strongly associated with all career outcomes that were surveyed, implies the necessity for critical national debate on graduate opportunity levelling post-graduation and the decentring of employer perspectives on graduate quality. Furthermore, this study also highlighted the everyday experiences of graduates from mid- and low-tiered institutions, who often voiced frustration, marginalization, and diminished career motivation as a consequence of institutional bias. If left unchecked, this trend will worsen socio-economic disparities between Zimbabwean graduates and undermine the promise of tertiary education as an equal opportunity. The findings also pointed to evolving dynamics of professional hiring, particularly with increased digitization and global competitiveness, whereby employer utilization of institutional markers could become even more pressing. Thus, Zimbabwean policy and universities must deliberately plan for greater institutional branding, higher graduate employability, and more equitable graduation outcomes for all students, regardless of the institution attended. As a pioneering study of its kind in this area, the research presented here not only contributes to the existing academic literature but also offers a practical roadmap for transforming the manner in which university reputation meets labour market dynamics in the nation. The implications are critical for higher education planners, government policymakers, and employers who must recognize and reverse these new inequalities with imaginative, inclusive solutions in the future.

RECOMMENDATIONS

The study come up with the following recommendations.

Enhancing Institutional Branding and Graduate Visibility

Zimbabwean universities, particularly non-traditionally top-ranked universities, must embark on serious branding exercises that project their institutional image on both domestic and international labour markets. This involves a multi-pronged approach consisting of rebranding efforts to provide the institutional image with a modern face, strategic partnerships with peer-level global and regional institutions, and building alumni networks as institutional quality ambassadors. Furthermore, visibility can be enhanced through aggressive marketing of success stories of graduates, employer connection programs, and continuous curriculum refreshes to align academic programs with industry requirements. The establishment of employability units in universities can also play a central role in preparing graduates for competitive employment opportunities by facilitating internships, mentorship, and certification. These programs, once established, will eventually change employer attitudes and discourage dependence on institutional status alone.

Creating Balanced Recruitment Strategies in Firms

Accounting and audit firms, particularly the high-ranking ones, need to reconsider their hiring practices to ensure that they are equitable, inclusive, and merit-based. The current practices Favor applicants from top-ranking universities to the point of automatically discriminating against top graduates from lower-ranking institutions. To eliminate this, firms should implement blind recruitment practices whereby university names are removed from CVs during the first rounds of screening. Apart from that, they can introduce standardized entry tests that aim at major competencies and talent above academic background alone. Such measures can level the playing field and allow the candidates to be judged on the basis of individual potential and suitability. Businesses must also be encouraged, maybe through policy incentives, to widen their hiring bases so that they take in students from other universities, private and regional schools not excluded, making access to the best career opportunities more democratized.

Policy Intervention and Regulatory Frameworks

The higher education and labour ministries of the government must create national policies that monitor and regulate employment activities by industries in a way that ensures balanced representation of graduates from diverse academic backgrounds. This might involve establishing a Graduate Transition Observatory with the role of tracking performance after university across institutions and reporting yearly with data that is utilized in education financing, policy making, and employer operations. The Zimbabwe Council for Higher Education (ZIMCHE) should also make its accreditation standards more stringent by including graduate employability indicators, something that would shift focus away from traditional academics to real employability results. A national employer scorecard can be initiated to recognize companies that promote balanced graduate recruitment by institution types. Over time, these systemic changes can bridge gaps and drive inclusive economic growth fuelled by equitable talent absorption.

Graduate Empowerment and Career Readiness

Graduates themselves must be actively involved in their career progress by empowering themselves with additional certifications, soft skills, and practical experiences that complement their degree from universities. While institutional reputation today holds considerable influence, self-initiated, student-differentiation-by means of professional upgrading is still more likely to defy employer stereotyping. There must be incorporation into degree programs of employability modules and career development for instilling culture in becoming work-ready from early days in college. Low-ranked institution graduates must be empowered by career counselling, entrepreneurship training programs, and networking platforms that improve their access to professional arenas previously dominated by high-ranking university alumni. Initiatives such as graduate incubation centres, career expos, and web-based alumni mentorship sites can improve self-efficacy and trigger innovation among marginalized graduates, improving their chances of upward mobility in the competitive accounting and auditing profession.

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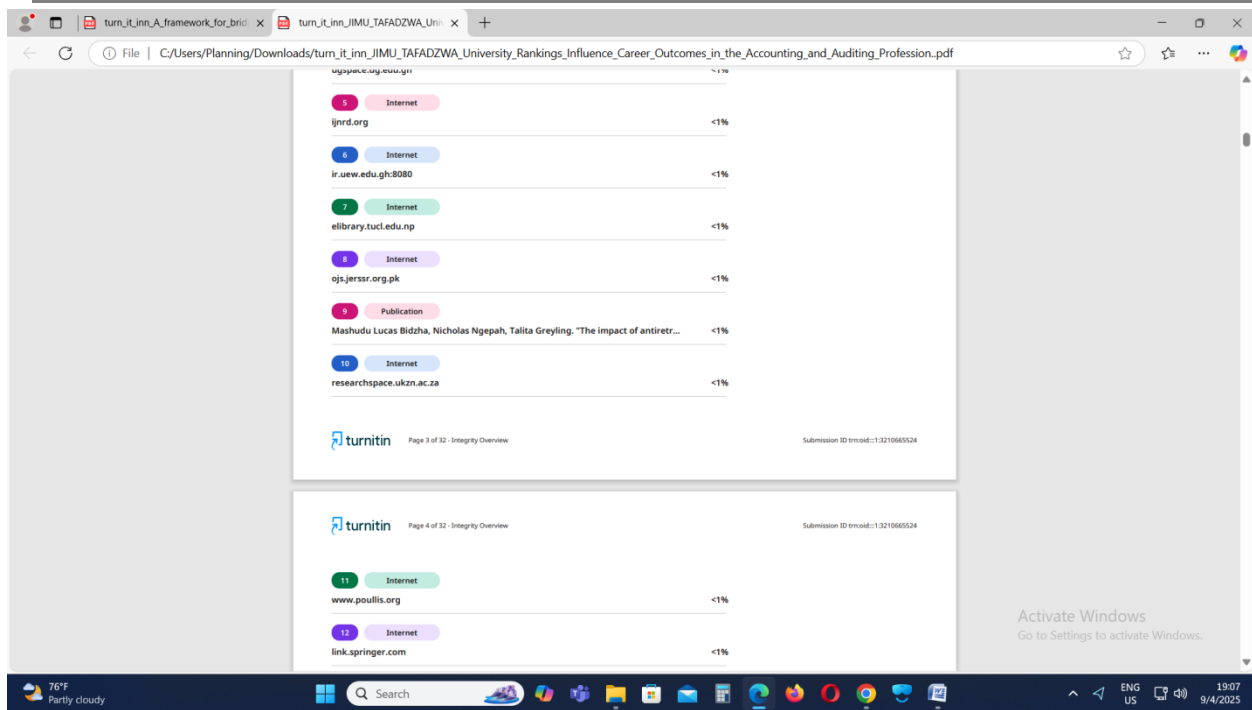
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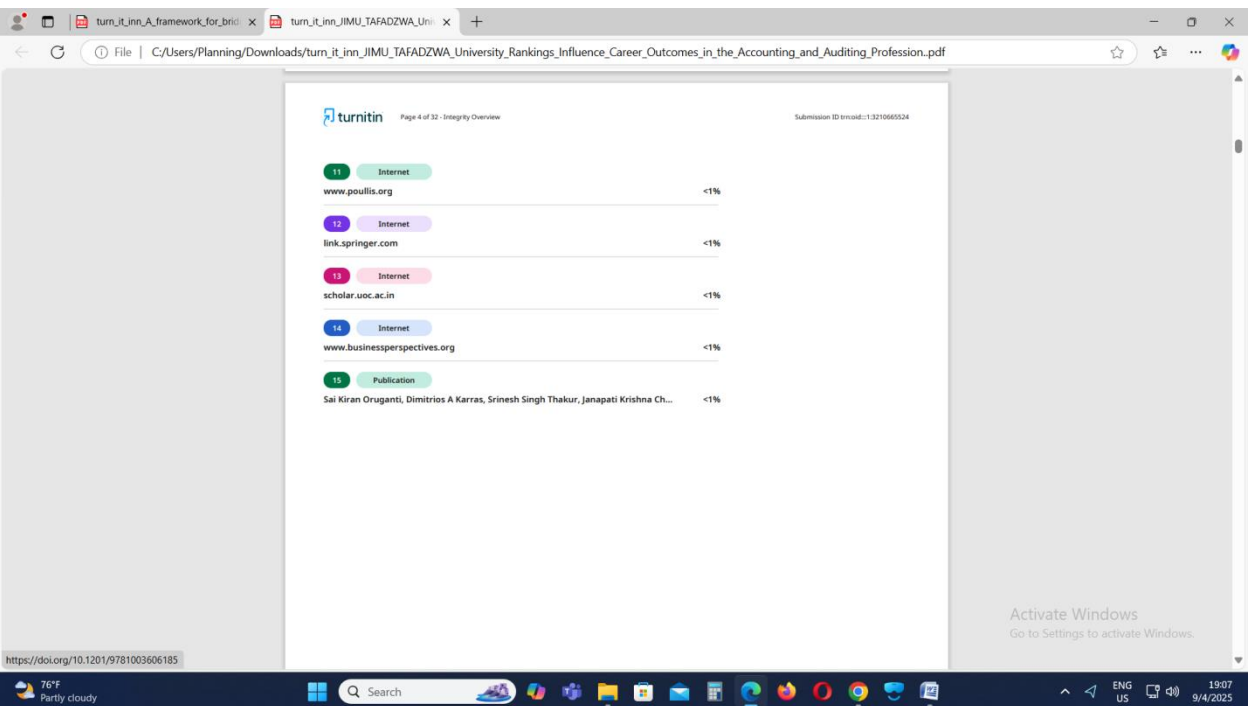
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