

**CULTIVATING SOCIALLY JUST RESPONSIBLE  
CITIZENS IN RELATION TO UNIVERSITY  
ACCOUNTING EDUCATION IN SOUTH AFRICA**

**By**

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## DECLARATION

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## ABSTRACT

The aim of this study – situated within the particular South African context that has been marred by systemic inequality and social injustice – was to determine whether higher education institutions could cultivate and nurture socially responsible democratic citizens. Secondary research questions focused on the required teaching and learning practices that support democratic citizenship education, and on the identity of the university educator responsible for implementing these teaching and learning practices. In particular, the focus was on the advantages of utilising deliberative encounters as a pedagogical strategy in higher education. In the development of the study, the emphasis particularly shifted to the consideration of whether deliberative encounters could assist in cultivating socially responsible chartered accountants.

The research approach used was pragmatism, which was appropriate to focus on the possible responses to existing societal problems. Within this framework, deconstruction was applied as method in order to determine whether any marginalised voices were absent from this particular discourse. Through applying Foucault's genealogical analysis to the chartered accountancy educational landscape in South Africa, three mechanisms of disciplinary power were identified, namely the accreditation process, the issue of a competency framework and the writing of an examination. As a result of these mechanisms in operation, it was found that critical thinking pertaining to knowledge construction, the decoloniality of the curriculum, deliberative encounters as teaching and learning practice, and principles in support of the *ubuntu* practice were largely absent from the chartered accountancy educational landscape.

In response to the above-mentioned findings, the study proposes that the re-education of the chartered accountancy profession should include a re-negotiation of the relations and roles of each stakeholder involved in the education process. The study further argues for a transformation in terms of the identity construction of a chartered accountant. Chartered accountants should primarily identify as responsible future business leaders with a unique professional skill set as secondary requisite. Furthermore, various teaching and learning practices that support democratic citizenship education and which could result in the cultivation of socially responsible chartered accountants should be adopted by chartered accountancy university educators at higher education institutions.

**Key words:** chartered accountant, decoloniality, deconstruction, deliberative encounters, democracy, democratic citizenship education, ethics, identity, knowledge, power, responsible leaders, social justice, *ubuntu*

## OPSOMMING

Die doel van hierdie studie was om te bepaal of hoëronderrysinstellings kan bydra tot die kweek en koester van maatskaplik verantwoordbare demokratiese burgers teen die Suid-Afrikaanse agtergrond wat gekenmerk word deur maatskaplike ongelikheid en ongeregtigheid. Die sekondêre navorsingsvrae het gefokus op die bepaalde onderrig- en leerpraktyke wat demokratiese burgerskapopvoeding bevorder en op die identiteit van die universiteitsopvoeder verantwoordelik vir die implementering van hierdie bepaalde onderrig- en leerpraktyke. Die spesifieke fokus was gerig op die voordele verbonde aan die gebruik van deliberatiewe ontmoetings as 'n pedagogiese strategie in hoër onderwys. Tydens die verloop van die studie het die klem verskuif om te bepaal of deliberatiewe ontmoetings kan bydra tot die kweek van maatskaplik verantwoordbare geoktrooieerde rekenmeesters.

Pragmatisme is gebruik as navorsingsbenadering met die doel om te fokus op moontlike oplossings vir bestaande maatskaplike probleme. Binne hierdie raamwerk is dekonstruksie as metode gebruik om vas te stel of daardie enige randstandige stemme is wat in hierdie bepaalde diskoers ontbreek. Foucault se genealogiese analise is toegepas op die opvoedkundige landskap wat betref geoktrooieerde rekenmeesters in Suid-Afrika, en drie meganismes van dissiplinêre mag is geïdentifiseer, naamlik die akkreditasie proses, die uitreik van 'n vaardigheids raamwerk en die skryf van 'n eksamen. Gebaseer op die werking van hierdie drie meganismes is daar bevind dat kritiese denke rakende die skep van kennis, die dekolonialiteit van die kurrikulum, deliberatiewe ontmoetings as leer- en onderrigpraktyk en beginsels ter ondersteuning van die *ubuntu*-praktyk grootliks afwesig is in die opvoedkundige landskap wat betref geoktrooieerde rekenmeesters.

Na aanleiding van die vermelde bevindinge is die aanbeveling van die studie dat die heropvoeding van die geoktrooieerde rekenmeestersprofessie die her-onderhandeling van die verskillende verhoudings en funksies van die onderskeie rolspelers betrokke by die opvoedkundige proses, sal insluit. Die studie voer verder redes aan ten gunste van die transformasie van die identiteit van die geoktrooieerde rekenmeester. Geoktrooieerde rekenmeesters moet primêr gesien word as toekomstig verantwoordbare leiers wat oor bepaalde professionele vaardighede as sekondêre vereiste beskik. Verder moet verskeie onderrig- en leerpraktyke wat demokratiese burgerskapopvoeding bevorder en kan bydra tot die kweek van maatskaplik verantwoordbare geoktrooieerde rekenmeesters toegepas word

deur universiteitsopvoeders betrokke by die opleiding van geoktrooieerde rekenmeesters aan hoëronderwysinstellings.

**Kernwoorde:** dekolonialiteit, dekonstruksie, deliberatiewe ontmoetings, demokrasie, demokratiese burgerskapopvoeding, etiek, geoktrooieerde rekenmeester, identiteit, kennis, mag, sosiale regverdigheid, *ubuntu*, verantwoordbare leiers

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For His perfect timing.

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## LIST OF ABBREVIATIONS AND ACRONYMS

AGSA	Auditor-General of South Africa
ALTX	Alternative Exchange
ANC	African National Congress
APC	Assessment of Professional Competence
CA	chartered accountant
CA(SA)	chartered accountant of South Africa
CEO	chief executive officer
CF	competency framework
CFO	chief financial officer
CHE	Council for Higher Education
CPC	Code of Professional Conduct for chartered accountants
CSI	corporate social investment
CTA	Certificate in the Theory of Accounting
DCE	democratic citizenship education
DoE	Department of Education
DPSA	Department for Public Service and Administration
GEB	General Examining Board
HEIs	higher education institutions
HODs	heads of department
IFAC	International Federation of Accountants
IRBA	Independent Regulatory Board for Auditors
IT	information technology
ITC	Initial Test of Competence
JSE	Johannesburg Stock Exchange
MFMA	Municipal Finance Management Act
PAAB	Public Accountants' and Auditors' Board
PGDA	Postgraduate Diploma in Accounting
RA	registered auditor
RSA	Republic of South Africa
SA	South African
SAICA	South African Institute of Chartered Accountants



SAQA	Qualifications Authority of South Africa
SDGs	sustainable development goals
SOEs	state-owned enterprises
SU	Stellenbosch University
UCT	University of Cape Town
UK	United Kingdom
UKZN	University of KwaZulu-Natal
UNDP	United Nations Development Programme
UWC	University of the Western Cape

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## CHAPTER 1

### INTRODUCTION AND BACKGROUND TO THE STUDY

#### 1.1 THE DILEMMAS SOUTH AFRICA IS FACING – PUBLIC SECTOR EXAMPLES

Kira Erwin (2017:41) reflects on the reality of inequality in the South African (SA) landscape when stating:

I do not wish to underplay the tangible achievements of the government after 1994, for there are many, but it is equally important to remain critical of the failure to build a more equal and just society. Twenty years after the advent of democracy much has changed, but much has stayed the same. There are multitudes of statistics available illustrating the growing inequalities. Translating these figures into the daily injustices experienced by the majority of people living in South Africa is a depressing exercise in which stark contrasts are inescapable.

Erwin (2017:41) continues by stating there is an “‘explosive potential’ between lived inequalities and fractures of social identities” and that perhaps government plays a role in this ‘explosive potential’ by arguing, “[i]t is this production and reproduction of these disparities by the government itself that creates obstacles to the ‘cohesion’ it desires.” From current news headlines, it is evident that most South Africans are faced with increased violent protests about poor service delivery throughout the country (Masiya, Davids & Mangai, 2019). The public sector, comprising citizens, is responsible for delivering services to the communities to create social change whilst, paradoxically, the public sector has only limited access to resources. Based on the findings of the Auditor-General of South Africa (AGSA) – the SA institution responsible for auditing municipal, provincial and national legislatures, departments and entities – it is understandable why there is so many service delivery protests. For example, the public sector financial landscape has several vacancies of key financial staff or staff lacking the skills to manage and record the financial system (AGSA, 2017). The consequences could be the waste of very limited resources with a subsequent effect on service delivery.

AGSA released the Consolidated General Report on the Audit Outcomes of Local Government 2015–2016 (AGSA, 2017) during 2017, and the following are some of the findings from this report for the 2015–2016 period under review:

- Municipalities keep relying on consultants to assist with the preparation of financial statements and records, to a cost of R838 million.
- Municipalities rely on AGSA to detect material misstatement in the financial statements – 31% of municipalities have an unqualified audit opinion, only because of AGSA, which corrected errors in the financial statements.
- Almost half of all municipalities are still struggling to report on service delivery.
- Compliance to legislation is low, with a regression monitored in the current period under review.
- Irregular expenditure, fruitless and wasteful expenditure and unauthorised expenditure have increased and thus the in-year reporting is probably questionable.
- Poor financial management is apparent in the budget preparation and monitoring processes.
- In 27% of all municipalities, there is a material uncertainty whether they can continue to operate in the foreseeable future.
- Vacancies in chief financial officer (CFO) positions stood at 27%.
- At 117 municipalities that reported irregular expenditure, the expenditure was not investigated to determine whether someone could be held responsible. Of these 117 municipalities, only 22% investigated unauthorised, fruitless and wasteful expenditure to determine whether someone could be held responsible for these transgressions as required by the Municipal Finance Management Act (MFMA) (RSA, 2003).

Early in 2018, the stark reality of the above warning signs was further heightened when Minister Zweli Mkhize, the then Minister for Cooperative Governance and Traditional Affairs, delivered his budget speech in parliament. Minister Mkhize revealed, “only 7% of the country’s 257 municipalities are well-functioning ... 31% of municipalities are distressed or dysfunctional, another 31% are heading down the same path”, and 11 municipalities are already placed under provincial administration (Regter, 2018). Municipalities are managed by public servants (also called civic servants) with a specific mandate.

The comment above made by the minister are in line with the findings by AGSA, who released the Consolidated General Report on the Audit Outcomes of Local Government 2016–2017 during 2018 (AGSA, 2018). The overall message of this report was that audit outcomes regressed, while irregular, fruitless and wasteful expenditure increased with very little accountability because there is little consequence for public servants. Some of the

reasons provided for these findings were key staff vacancies, a lack of relevant skills, a lack of accountability and consequences, poor control environments, and poor leadership.

Another aspect regarding poor service delivery and municipalities that are ill managed and dysfunctional, is the fact that communities, and by implication citizens, are responsible for keeping the public sector accountable and for electing public servants (who are also citizens) who will serve the country for the greater good of all. Alexander (2010:37) reports that the increase in service delivery protests is attributable to the disappointment in the benefits of a democracy, as often the elected representatives are “self-seeking and real improvements are few” which is indicative of a lack of accountability. The way resources are spent, the effectiveness and efficiency that are underpinned by decision-making on how to spend the limited resources, the sustainability and future of public sector entities and henceforth service delivery to the community, rely crucially on the management, recording and decision-making of the citizens serving the public (Alexander, 2010; Masiya *et al.*, 2019).

During November 2016, the State of Capture report of the then Public Protector of South Africa, Advocate Thuli Madonsela, was released to investigate the undue influence of private corporate businesses on the government (see Public Protector South Africa, 2016). Newspapers across South Africa reported in January 2018 on this matter, e.g. “South Africa’s Jacob Zuma has finally approved a long-delayed judicial inquiry into claims of state looting under his presidency” (Cotterill, 2018). This contentious aspect of the then President of South Africa, Mr Jacob Zuma, being implicated in state capture, ultimately led to his early removal as president of the country.

Sir Michael Barber, the British educational and government reform specialist, argues that it is morally imperative for governments to build a capable state that can deliver to their citizens – implying an accountable democratic society, which is only possible through social responsible citizens (Barber, 2015). Francis Fukuyama (2011) states that there are three conditions required for societies to function as socially just societies, namely –

- a capable state (implying service delivery to the poor);
- rule of law (implying democratic institutions); and
- a culture of accountability (implying that there will be consequences for transgressions).

As a society, South Africa will therefore keep on struggling as long as the SA government is failing to deliver services to the poor, to keep civil servants accountable, and thus to govern



ethically. However, it is not just the government that is partly failing, but also the private sector.

## **1.2 THE DILEMMAS SOUTH AFRICA IS FACING – PRIVATE SECTOR EXAMPLES**

In addition to the problems regarding poor governance and accountability in the public sector raised above, as well as the implication of private companies and individuals' involvement in looting the state coffers, between the latter parts of 2017 and continuing in 2018, the one private sector corporate scandal after another has been exposed. Bloomberg News (2017) reported on 6 December 2017, "Steinhoff's shares began a two-day plunge that cut the price by 80% and lopped some €10bn (R154bn) from its market value", resulting in the loss of hard-earned money by innocent citizens through the investments by pension schemes in this perceived successful company. Steinhoff could not release the audited financial statements due to financial and accounting irregularities, and subsequently, "Steinhoff said its accounting errors stretch back into 2016" (Bloomberg News, 2017). Rightly, the question was asked why the auditors could not detect the accounting irregularities in Steinhoff. The share price continues to drop at the time of this research as new revelations surface continuously. It was reported during May 2018, that further impairments in the excess of €6 billion will still need to be adjusted and at that stage, the share price already traded at a loss of 96% in value (Bloomberg News, 2018). Several entities and individuals are also lining up to sue the beleaguered entity (Naudé, Hamilton, Ungerer, Malan & De Klerk, 2018).

The Steinhoff collapse, "possibly the biggest case of corporate fraud in South African business history", put the focus on the corporate business environment (Naudé *et al.*, 2018:2). Questions should however also be raised about the auditing sector, which is supposedly responsible for providing assurance to investors – and, inherently, thus to citizens, as retirement funds are often invested in the top Johannesburg Stock Exchange (JSE) entities – and Steinhoff was established well within the Top 40 companies listed on the JSE. In hindsight, investments in Steinhoff shares were investments in a bogus entity, as the financial statements portrayed a business that in reality did not exist (Naudé *et al.*, 2018).

As mentioned in the previous paragraph, the collapse of Steinhoff also raised questions about the auditing sector. The route to becoming a registered auditor (RA) is through the chartered accountant of South Africa (CA(SA)) designation (Independent Regulatory Board for

Auditors [IRBA], n.d.[a]). During September 2017, Nhlamu Dlomu was appointed chief executive officer (CEO) of KPMG South Africa and said,

This has been a painful period and the firm has fallen short of the standards we set for ourselves, and that the public rightly expects from us. I want to apologise to the public, our people and clients for the failings that have been identified by the investigation. It is important to emphasise that these events do not represent KPMG, our people or the values we have adhered to over decades of committed client service. My pledge and promise to the country is that we can and will regain the public's confidence (KPMG South Africa, 2017).

The investigation, to which Nhlamu Dlomu refers, was conducted by KPMG International after KPMG South Africa had been linked to the so-called 'state capture companies' and individuals implicated to be compromised (KPMG South Africa, 2017). KPMG is one of the Big Four audit firms (see Accountingverse, n.d.), and subsequently significant confidence was lost by the public in the services provided by external audit firms. Irrespective of the statement above by their CEO, KPMG South Africa subsequently announced in April 2018, "two of its partners had resigned with immediate effect when faced with disciplinary charges brought against them" (Times Live, 2018). The charges against them included "but are not limited to, failure by the partners to comply with the firm's policies and procedures regarding the disclosure of relevant financial interests" (Time Live, 2018). "Auditors are required by law to blow the whistle on 'reportable irregularities', which are unlawful acts committed by management that could cause material financial loss to an entity, are fraudulent or represent a breach of fiduciary duties." (Times Live, 2018). Despite a client's "curator being unable to confirm the existence of R900-million in deposits and flagging related-party fraudulent transactions, KPMG, which signed off on VBS's accounts for the year to March 2017, had not filed any 'reportable irregularities' with IRBA" (Times Live, 2018). If the association with state capture was not enough, the subsequent revelations of partners contravening ethical standards resulted in an exodus of clients terminating the services of KPMG.

The examples I used so far, namely examples of failures in the public sector as well as in the private sector, are evidence of the lack of ethical leadership and accountability that we as a society sometimes experience. These examples could be indicative that South Africa is struggling to function as a socially just country. One could raise the following questions:

- What is meant by 'social justice' or a 'socially just society'?
- What is meant by 'democratic citizens' or a 'democratic institution or state'?

For the SA context, we would have to start with the Constitution of South Africa (Republic of South Africa [RSA], 1996). The Constitution starts with a preamble (author emphasis):

We therefore, through our freely elected representatives, adopt this Constitution as the supreme law of the Republic so as to; Heal the divisions of the past and establish a society based on democratic values, social justice and fundamental human rights; Lay the foundations for a democratic and open society in which government is based on the will of the people and every citizen is equally protected by law; Improve the quality of life of all citizens and free the potential of each person; and Build a united and democratic South Africa able to take its rightful place as a sovereign state in the family of nation.

The preamble introduces and addresses the concepts of social justice and democracy in the SA context. Chipkin and Meny-Gibert (2013:5) drafted a report, “Understanding the social justice sector in South Africa”, and they subsequently defined social justice as a “situation corresponding to economic justice, public participation and social cohesion”, which is interconnected with fairness. This definition is in line with a study by Van Deventer, Van der Westhuizen and Potgieter (2015:2) where social justice is described as a “lived concept that encompasses acts of fairness, equality and justness towards others”. The Constitution (RSA, 1996) rightly indicates that South Africa aspires to be a democratic country, with democratic citizens and with democratic values and, if one thus discusses a socially just society, one needs to understand this within the wider framework of democracy. Ultimately, democracy refers to “rule by the people, for the people”, based on separation of power, human rights protection, good governance and liberty (Democracy-building.info, 2017:n.p.). From this, it is evident that democracy or a democratic state should be the enabler of social justice praxis. If we do not experience the socially just society we hope for, then that would be due to the citizens themselves – whether in their capacity as public service workers or whether as active (or inactive) community participants.

In the words of Mamphela Ramphele (2001:1), the managing director of the World Bank at time of writing her article called “Citizenship challenges for South Africa’s young democracy”:

The idea of citizenship is at the heart of democratic political systems. It embodies the rights and responsibilities of those living under the rule of law. Political systems can be measured by the extent to which citizens exercise their rights and responsibilities and hold their leaders accountable for upholding the core values of their society.

In amplifying the difficulties relevant to the SA democracy, the argument was raised that a democracy struggles if the citizens are struggling to participate justly in the democracy. The implication is therefore that the citizens of South Africa are not-yet, sufficiently so, participating as a socially just democratic citizenry. In light of these dilemmas facing South Africa – the examples of a lack of ethical leadership and the citizenry not, sufficiently so, being socially just democratic citizens – the present study added value by reflecting on these dilemmas and by conceptually proposing a response that could possibly enable citizens to participate in a democracy through practices of human connectedness to ensure a socially just South Africa in the future.

The present study addressed an important issue, as South Africa is in need of the appropriate conditions for economic growth and job creation in the private sector and fiscal discipline in the public sector. This will result in an eradication of poverty, which will lead to a more equal society, and will increase service delivery to the citizens, especially those from marginalised communities.

I conclude this section with the words of Ramphele (2001:15–16):

It will take maturity to have a democratic society that works to ensure that hierarchies of race, class and gender and not allowed to undermine the notion of equality of all citizens ... It will also involve an appreciation of the richness that diversity has endowed South Africa with ... Most important, all citizens will have to commit themselves to both making peace with the past and redressing its injustices ... Promoting greater equity in society is critical.

In the next section, I discuss why socially just democratic citizenship and ethical leadership are important from a personal perspective.

### **1.3 RESEARCH UNDERSTOOD AGAINST MY OWN NARRATIVE LANDSCAPE**

I am a qualified chartered accountant (CA) of South Africa and registered with the South African Institute of Chartered Accountants (SAICA). Providing the examples of a lack of ethical leadership, a lack of accountability, and socially unjust actions in the finance and auditing sector specifically in the introduction section above, was uncomfortable for me. I was raised during Apartheid South Africa, where white people enjoyed, through legislation, privileges denied to people from other races. It was a secluded context. Evaluating whether my actions were socially just, was limited to my narrow world view, which for the first half of my life focused primarily on matters that affected the white citizens of South Africa and pre-

dominantly citizens whose mother tongue was Afrikaans. However, my world view, my understanding of ethical leadership and my understanding of wanting to create a better tomorrow for all (with specific focus on those who were marginalised and bearing the brunt of inequality), were disrupted. Through the birth of this transformation process, I learned much and I realised that change could be introduced in South Africa. South Africa could experience a better version of the democracy that, especially the marginalised, currently tolerate, as citizens could be cultivated into socially just citizens, if the appropriate conditions for human engagement are engendered through relevant stakeholders. Such conditions for human engagement, could lead to a South Africa of tomorrow that is a socially just country evidenced in less inequality and injustice. I came to see that this transformation, however, requires deliberative encounters.

I am a white South African female who was born during a tumultuous period in Apartheid South Africa – born a year after the 1976 Soweto uprising where black schoolchildren were protesting about the fact they were forced to be taught in Afrikaans. Afrikaans was the language associated with the Apartheid government. I matriculated in 1995, a year after the first democratic elections had been held in South Africa. I attended a predominantly white Afrikaans school in the Lowveld region (now forming part of Mpumalanga). If I recall correctly, in my matric year, five African learners were accepted into the school of round about 1 200 learners at that stage (and I am not entirely sure whether they remained in the school for the whole year). It is thus clear that I was raised in a very secluded environment.

After I matriculated, I came to the Western Cape to pursue my academic endeavours. At that stage, there were three universities in the Western Cape, namely the University of Cape Town (UCT), a privileged, predominantly white English institution, the University of the Western Cape (UWC), a previously disadvantaged institution primarily for the coloured community of the region, and lastly Stellenbosch University (SU), a privileged, predominantly white Afrikaans institution. I attended SU. In my four years at SU, I hardly spoke a word of English. I stayed in a residence on campus, and I recall one person of colour in my residence. I studied accounting in order to qualify as a CA from South Africa eventually, namely a CA(SA). This is a rather highly esteemed profession in South Africa (perhaps I should say was, as the reputation has been tarnished since the latter part of 2017), and CAs from South Africa are well sought-after across the globe for their skill set as well as their hardworking capabilities (Cloete, 2012). I then opted to do a teaching diploma in higher education, instead of

immediately doing my honours degree in Accounting – perhaps I was already anticipating what my future would entail.

Following the teaching diploma, I started my three years of articles (traineeship) at one of the Big Four audit firms (see Accountingverse, n.d.), where all my clients as well as all my colleagues were Afrikaans-speaking. Again, I recall one fellow trainee who was of colour. I finished all my studies, wrote the two board examinations and qualified as a CA through SAICA. I immediately left South Africa after I had qualified to pursue work experience in the United Kingdom (UK) and see the world, as I had the qualification that could make it happen. And it did – but it also did much more. No doubt, I studied to become a CA primarily for the money and the value that is associated with this professional qualification. The person who boarded the plane in 2005 and the person who returned to South Africa in 2008 was not the same person anymore.

I left South Africa, as a very well protected young adult, who had barely any interaction with people of colour or with people speaking any other language than Afrikaans. All I had known my whole life up until that point were people from my own culture, raised in the same manner as myself. I started out doing auditing work, since I had just completed three years of traineeship at an audit firm. My first job was working for the Audit Commission. At that stage (during March 2015, the structures in the United Kingdom had changed), the Audit Commission was the auditors who audited municipalities, departments and boroughs. This was my first indication that I knew very little, as I ignorantly pondered why South Africa did not have an auditing firm dedicated to audit the public sector. Never in my years at SU, nor during my years at the Big Four audit firm, had I even heard the acronym AGSA – the SA institution responsible for auditing all public sector entities and departments. It was very simply, one studied at a prestigious university, such as SU, and did the required three years of traineeship at one of the Big Four audit firms (at that stage, it was still the Big Five, but after the Enron collapse in the United States, Arthur Anderson as the audit firm responsible for the audit of Enron however voluntarily surrendered its licenses to practice after they had been found guilty on criminal charges [see Cunningham & Harris, 2006]). Then one could decide either to pursue a career as an auditor or to move into a financial accountant position at a big corporate firm to fill the position of CFO one day. Entering the private sector and making money were the aspirations of many of my classmates and me – the motivation for studying a challenging degree. After I had audited for a while, I took my first finance job – at Mencap – and there my transformation journey started.

### 1.3.1 The Mencap journey

Mencap is a charity organisation in the United Kingdom for people with learning disabilities. Mencap's vision is "a world where people with a learning disability are valued equally, listened to and included. Our challenge, alongside people with a learning disability and their families, is to make this world a reality" (Mencap, n.d.) (author emphasis added). I accepted contract work in the finance team at the head office in London in January 2006, thus starting a journey that touched on diversity, patriarchal thinking, difference, inclusion and relational aspects, but which ultimately taught me about ethical leadership, accountability and socially just actions. When I reflect on those few years of transformation, I know what has led to my transformation and making me believe in the fact that South Africa could be a more just society. On day one, I entered the lift. A staff member with a learning disability entered the lift just as I was on my way up. I panicked and exited the lift, as I had no idea how I would keep a conversation going in such a confined space, and subsequently I used the stairs. When I left Mencap a few years later, I could not really distinguish staff members who had learning disabilities and those who did not have these disabilities anymore. I recall lovely conversations about the football matches of the week, and there was no need to avoid the lift ever again. In addition to people with and without learning disabilities on the staff component, the finance team consisted of people from several countries, several different races and various religions.

Mencap was going through a transition, and there were frequent changes in the finance team, consisting initially primarily of contract workers. It felt as if I was being promoted to new roles in very quick succession as people came and left. A new permanent finance director, namely John Tranter, was appointed. He had been with Mencap for a few years working in the biggest business unit. That was four months into my contract, and by that stage, I was the financial accountant. In June of that year, I was appointed the interim finance manager, in essence, leading the finance team at the head office, reporting directly to the finance director. The position as financial reporting manager, a permanent position, was advertised, and I had to function in the position temporarily until it was filled permanently. One needs to understand at this stage that Mencap is a very large charity organisation with several business units spread over England, Wales and Northern Ireland, consisting of different legal entities. Head office finance team is responsible for preparing all the consolidated financial statements and reporting for the whole group on a monthly management account level, as well as the statutory accounts that have to be audited and, in addition, the preparation of the annual



report, while all the business units have their own finance teams. From a finance perspective, working together very closely is therefore imperative. In my interim position, I had to take responsibility for the majority of these tasks. I first had to stabilise the finance team at head office, but I also had to start making plans for consolidated reporting between the business units, as there was not a very good relationship between the head office finance team and the finance teams at the business units due to historical actions. Instinctively, I went for forming relationships with the other finance managers first, and in a certain sense, neglected some of the financial tasks in my own team for the sake of building bridges. I answered emails immediately, I phoned back if I had missed a call, I was providing whatever was required and I intervened if some of the staff in my own team were negative towards staff of the other business units for missing our head office deadlines for submission. The latter was a bit ironic, as the South African with broken English (John bought me a dictionary with the history of each word and I had to learn new words weekly) and a very direct manner, which was initially a bit rude for my fellow British citizens, was responsible for keeping a very cordial work environment. In the beginning, I would often just state, “she said that”, which is not acceptable at all; one needs to say, e.g. “Claire said the following”. I had to learn quickly.

John requested that I also apply for the permanent position, even though there were many hindrances and I was young with little experience. In addition, I was also a foreigner and a work permit application, implying costs, would have to be arranged. The recruitment process was gruelling and spanned over a few days with various group activities, interviews and assessments with the short-listed candidates, conducted by an outside company at an outside facility. After several rounds, two candidates were shortlisted for the final rounds of interviews at Mencap head office. Before the last round of interviews, John told me that one candidate was larger than life, and really excited him, and I knew it was his soft-mannered way to prepare me that I would not be the appointed person. Two rounds of interviews were left, namely one with senior staff within Mencap (and some other observers) and lastly, and very importantly, with a committee of representatives of staff with learning disabilities.

I went through the interviews, knowing deep inside that John had already made his choice. It is of the utmost importance to understand that the committee of representatives of staff with learning disabilities is not a window-dressing exercise. Mencap does what Mencap voices – equality for all and fighting for that dream of a society to become real. I never asked what had happened, but the first choice candidate absolutely blew the interview with the committee of representatives of staff with learning disabilities and was deemed not fit to be appointed.



Suddenly I became the only candidate. In October 2006, I was appointed permanent financial reporting manager at Mencap's head office. John still felt I would need some support for the transition, and subsequently a lady with vast experience who had previously worked at Mencap and with John, was seconded to assist me initially through the transitional period. Her role was to act as my mentor.

Sally Pearce – what a formidable lady! We immediately understood each other and cemented a relationship that is still standing, even though I have been back in South Africa for 11 years. I did mention before about the finance teams that were in transition, I left out that we were also left with an information technology (IT) upgrade of the financial systems that was the biggest 'downgrade' ever as nothing was working correctly, a new financial reporting program was in the process of being written, and we were desperate to get a budgeting forecast system in place. I had to get up to speed with IT systems, our programming needs and the errors that needed to be fixed in the upgraded versions of our accounting programs. I also had to face the challenge that accounting people and IT people do not speak the same language and do not understand each other. Furthermore, I had to prepare consolidated financial statements, deal with the external auditors and attend audit committee and financial reporting meetings, whilst trying to build solid foundations. I was clearly thrown in at the deep end, but my rigorous training at the audit firm and my very challenging academic degree prepared me well. I had technical knowledge, a varied skill set, broad business knowledge and capabilities on which to fall back. In addition, with the mentoring available through Sally, we stabled the ship. We were even forming good relationships with the external auditors, since we were prepared and had information available at hand when the audit was upon us. No doubt, the reason why I subsequently completed a master's degree focusing on IT governance in the public sector with specific focus on the so-called 'IT gap' was influenced by this experience at Mencap.

As previously mentioned, the five aspects that shaped me at Mencap were diversity, patriarchal thinking, difference, inclusion and relational aspects. I have already touched on some of these, but would like to elaborate further. I was raised in a conservative culture, and South Africa was – and actually still is – entrenched in a very patriarchal society (see e.g. Gouws, 2005). I was however relatively free-spirited, pushed boundaries throughout, and was allowed to voice my opinion from a very young age. Our family also did not follow the traditional roles associated with the different genders and, even though we were raised to have respect for people older than ourselves, I inherently had an issue with people using titles, and

my parents gave me freedom to call everybody just ‘oom’ (uncle) and ‘tannie’ (aunt) and no other titles as was customary, e.g. doctor or pastor. Besides this upbringing, one cannot escape the subtle indoctrination of your society. Subsequently, my interpretation was that the head office role in a hierarchical system was exactly that, being the head, implying that the business units are secondary to head office and need to comply with the decisions we make at head office. John, coming from a business unit, had a different view. His view was that the role of a head office was to enable and to serve the other business units, to assist in whatever way, to equip, to engage, to understand their environment, their role, their challenges. It took me a while to understand his view, but the more I changed my view about how head office was operating, the more I could see the benefits.

Thinking back to my cultural background in South Africa, we were taught that it is mind over matter. First complete the tasks; we can discuss the challenges after you had completed your tasks. Delivering on outcomes is the most appropriate action – always. My finance team was under constant stress to deliver, while we were still appointing people, and they found me to be hard on them sometimes, as I had no tolerance for missing a deadline. My deadlines were so far in advance that there were always a buffer, but I was driving the deadline. It took a very long time for me to understand that we would still achieve the outcome that I want, but I need to attend to my staff needs as well. I need to stop and listen.

We were a diverse core team of permanent staff members reflecting different religions and different ethnicities. Nevertheless, the staff was competent and able. Moving beyond stereotypical descriptions, I will mention some of the people who had influenced my journey shortly. We had very open conversations – about politics, about Apartheid in South Africa, about perceptions, about hardships. One lady from the Caribbean had started as a cleaner, doing two to three jobs at a time just to ensure that her children could get an education, and there she was, a hardworking person at head office as part of the finance team. Another lady was a Muslim, born in England, with a very cosmopolitan outlook on life; yet, she opted to wear traditional clothing. This led to interesting conversations, especially as we started to socialise and play sports together. Our vegan male colleague – who had been born in India and who took his faith very seriously – frequently brought us delicacies to eat (he still sends me a Christmas message each year). In addition, our Polish catholic team member, who was married to a gentleman from North Africa, was always ready for a laugh. I can continue like this, but I think it is clear that the white, Afrikaans-speaking protected young girl who had moved to the United Kingdom, was working in a most diverse environment. It was impossible

not to subtly be shaped and transformed. Besides this obvious diversity, the working relationship between John and myself was also challenging.

John was neither a typical accountant nor a typical finance director (which should be clear by now). He is also a qualified Myers-Briggs practitioner, so he very quickly realised that we were opposites. We therefore had several team building exercises and various team and individual personality assessments. We always scored the maximum in opposites in whatever type of assessment we underwent. We therefore had to manage our relationship very carefully. John would be thinking aloud, while I would interpret that as a final decision and execute it – just to hear the next day that he wanted to do something else. A deadline for me was something you never ever miss, while John was of the view that if you came up with a deadline, you can also move it (obviously not beyond a meeting date). This indeed created many challenges, but we had a very open relationship and could talk about everything, and he was eager to develop me, and consequently invested considerable time in me.

I was content. I was dearly in love with England, with my job and with my life in general. My views were so much challenged and changed that I struggled to find common ground with my old friends who had never left South Africa. The views of all my friends who had worked abroad had changed – some more than other. However, I found those who had never left South Africa to be conservative and not able to recognise the beauty in diversity, not able to recognise the social injustices that were still prevailing in South Africa. I was transformed through deliberate encounters that enabled me to bear witness to and recognise those other than myself, to imagine a world where all can be regarded as equal, to understand the fight and plight that is required for those who are voiceless and powerless in society. I was planning to stay in the United Kingdom – visiting family in South Africa once a year for five weeks. And then I received a phone call.

### **1.3.2 The SU journey**

My parents studied at SU, and I studied at SU. Towards the end of my second year at Mencap, I was phoned by the head of the Department of Accounting at SU and asked whether I wanted to apply for a job, as there were vacancies. Before I initially left for the United Kingdom, I contacted SU and stated that I was interested in lecturing. Remember, I completed a higher education diploma, so I expected teaching would always feature somewhere at some stage. Whilst I was doing my three years' traineeship, I was also actively involved in coaching sports at high schools and giving extra classes in accounting. Being involved in

young people's lives was part of me. Even whilst working at Mencap, I was facilitating an accounting course on a part-time basis at a local academy that was associated with an SA university. I was torn between having the opportunity to teach full-time and being able to shape and transform young people versus being extremely thankful and happy in my current work environment. During 2008, I finally chose to come back to South Africa to try and play a role in our complex society.

Just to state it upfront, SU is a well-established and good university, and the Department of Accounting is efficient and produces quality students. I enjoyed my time working there. I worked there for six years, which is the longest I had ever worked at any place. However, it was never the correct fit for me. I felt constrained. I worked at the Audit Commission, I worked at a charity in the public sector, and here I was back in an environment where the focus was primarily on producing quality candidates mostly to the Big Four audit firms or big corporates. I wanted to pursue more issues surrounding accountability, such as the lack of finance knowledge in the public sector environment, to be able to play a more direct role in shaping students and being shaped by them, to address the social issues in our unequal society and to be involved with municipalities or the AGSA. During my six years at Stellenbosch, I –

- completed a sport psychology qualification (which I had started in the United Kingdom);
- completed a project management course at the SU School of Business;
- completed my master's degree with a focus on IT and the public sector; and
- obtained a postgraduate diploma in theology with the focus on economic justice – creating a merger between my financial accounting background and the unjust society that I experienced.

I was clearly in search of something more than just one specific field of specialism and my studies and involvement were indicative of a wider development hunger. My next move would have been either to pursue my LLB (law degree) or to complete more formal psychology training. The only question for me was whether this would be before or after my PhD. Then another phone call came, this time from the head of the Department of Accounting of UWC.

### 1.3.3 The UWC journey

During the latter part of 2013, a previously disadvantaged university was in need of an auditing lecturer, my field of expertise. At the time, the student body mostly comprised coloured and black students from vulnerable societies. The selling point was most likely the fact that AGSA was actively involved on campus and supported the Department of Accounting on several levels. It was a done deal. I changed institutions, doing exactly the same work but in a different environment. I had the freedom to work as closely with AGSA as I wanted, I could pursue training in public sector environments and I really embraced that. I was still involved at the School of Public Leadership at SU. The real jewel of UWC, however, was the students.

It took me some time however to get to understand the student body and my new environment. One is never more aware of the social injustice and inequality that are still prevailing in our society than engaging with the students at UWC. Several of the students are funded students. The perception is still that UCT and SU are better universities than UWC, and therefore some of UWC Department of Accounting students applied at those institutions first, and ended up at UWC. Very often, this is the result of poor school marks, which is not an indication of intelligence but rather of coming from a poor community and attending a disadvantaged school that was not on standard. The students sometimes carry with them their doubt whether they are equal to students from the other two privileged institutions, even though all of them are writing the same examinations facilitated by SAICA. You do not get a UWC CA or a SU CA or a UCT CA; you only get a CA qualification. Sometimes, however, the students struggle with the burden of perceptions. This has come to the fore again early in 2018, when a staff member of UWC applied for a post at UCT and a white lady from SU asked in the interview whether we could talk about the perception that UWC is not of the same standard as UCT and SU.

I mentioned before that a large number of our students are funded students. The majority spend very little money on food for themselves as they rather send the money home. Some even opt to do tutoring, which is really not advised for our postgraduate students, as the course is taxing from an emotional and academic perspective. One student was so disturbed by us refusing him to tutor – he knew his family would not be able to eat unless he could earn the additional tutor money – that we had to re-consider our stance with regard to tutoring involvement by our postgraduate students.

I have learned at UWC that society is neither fair nor equal and that the students who actually do qualify as CAs from UWC are exceptional human beings as they had nothing going for them, but they really worked extremely hard, faced adverse circumstances and persisted until they succeeded. In addition, language is very often a problem over and above the fact that we assume certain business knowledge from our students, knowledge that might be lacking (and very often is lacking) as in their community, they had never been exposed to the industries, which we assume are general business awareness knowledge for accounting students across the country (see also Nkomo [2013]).

Shortly after I had joined UWC, I became the programme co-ordinator of the Postgraduate Diploma in Accounting (PGDA). This is a qualification one needs in order to write the SAICA examinations. It is a tough course, and students very often fail initially due to stress and not as a result of academic inability. In my first year as co-ordinator, we had a situation involving a student experiencing a panic attack during an assessment session. This was one of our academically strong students, and I arranged for a psychology session with the class as a whole, facilitated by the on-campus student support services. I attended the group session as a participant. Again, I was probably the one the most influenced by this session. I was initially falling into a thinking pattern trap where I could not believe the way that the students perceived life. For a moment I was just thinking that they had been born in a democratic South Africa; they had not been raised in Apartheid South Africa. I struggled to understand their perspective as I had the perception that they were living in the past. It was only after a period of reflection that I was able to grasp a small part of what they were truly experiencing. They were very open during the session, also discussing the effect that university educators had on them. They elaborated on how they felt when university educators acted in certain ways or said things or what they thought about the manner in which lecturers did or said things.

At UWC, I am constantly aware of the social issues in our country, especially affecting students, which were highlighted by the #FeesMustFall campaign and the quest for the decoloniality of the curriculum during 2015–2017. I am also aware of the fact that the marginalised people are left powerless due to a culture of a lack of accountability. In addition, I am aware of the need for expertise in the private and public sector and the fact that we (implying my fellow CA university educators spread across South Africa or based at SAICA-accredited universities and myself) participate in the education of future qualified professionals. These professionals could affect society and South Africa, but only if we

manage to produce graduates who are transformed not just to be professionals, but also to be active socially just citizens. Education has this power.

The above comprises a summary of some experiences that shaped me. Consequently, I believe in the value that my profession could add to grow the economy, to create jobs and to alleviate poverty and in the training of CAs that provide technical skills and qualities in difficult work situations. I further believe in the transformative power of deliberative encounters, which could be achieved through educational pedagogical practices. I also believe in the potential power within the globalised world where profit making is important, and in our individual and collective responsibility to address inequality, to hold people accountable and to be accountable ourselves, to hear the plight of the marginalised, and to be activists for social justice. How my profession is perceived however – training individuals to enrich themselves, instead of training individuals to the benefit of the greater society – creates a problem. These perceptions, which harnessed support since the corporate scandals from 2017 onwards, were exposed as per the news articles I referred to earlier, concerning Steinhoff, KPMG, etc. (Bloomberg News, 2017; 2018; KPMG, 2017). This problem of perception could be addressed if all stakeholders involved collaborate for the greater good of society. In the following sections, I will discuss what I think could remedy some of the dilemmas that South Africa is facing, i.e. the lack of ethical leadership and the lack of socially just democratic citizens.

#### **1.4 THE SOUTH AFRICAN UNIVERSITY LANDSCAPE**

Based on the examples of the dilemmas facing South Africa raised above, as well as trending news headlines across the globe, it is possible to start doubting whether society has any hope. Manuel Castells, a Spanish sociologist who focuses his research on aspects such as identity and globalisation, has published several books on relevant topics affecting this century. One of these books, titled *The information age: Economy, society, and culture* was published in 2010. Castells (2010:395–396) concludes this book with a profound small section and I would like to quote this at length (author emphasis):

The promise of the Information Age is the unleashing of unprecedented productive capacity by the power of the mind. I think, therefore I produce. In so doing, we will have the leisure to experiment with spirituality, and the opportunity of reconciliation with nature, without sacrificing the material well-being of our children. The dream of the Enlightenment, that reason and science would solve the problems of humankind, is within



reach. Yet there is an extraordinary gap between our technological overdevelopment and our social underdevelopment. Our economy, society, and culture are built on interests, values, institutions, and systems of representation that, by and large, limit collective creativity, confiscate the harvest of information technology, and deviate our energy into self-destructive confrontation. This state of affairs must not be. There is no eternal evil in human nature. There is nothing that cannot be changed by conscious, purposive social action, provided with information, and supported by legitimacy. If people are informed, active, and communicate throughout the world; if business assumes its social responsibility; if the media become the messengers, rather than the message; if political actors react against cynicism, and restore belief in democracy; if culture is reconstructed from experience; if humankind feels the solidarity of the species throughout the globe; if we assert intergenerational solidarity by living in harmony with nature; if we depart for the exploration of our inner self, having made peace among ourselves. If all this is made possible by our informed, conscious, shared decision, while there is still time, maybe then, we may, at last, be able to live and let live, love and be loved.

If the answer of a socially just tomorrow, of a democracy that works, lies with the citizens, with us, then the question could be asked where the future socially responsible citizens will be cultivated into autonomous leaders. To adapt Castells' notion above of what is required to counter the decay of society into a question, we could ask: What is required to change individuals into those who:

- are conscious of others, especially the marginalised;
- will commit to purposive social action in order to alleviate inequality;
- will facilitate business practices in such a manner that minimum damage is done to the environment;
- will make a commitment to social responsibility;
- will serve the citizens ethically; and
- are conscious of the notion of 'for the greater good of all'.

In addition, I also want to refer to the founders of The Institute for Civility in Government, Tomas Spath and Cassandra Dahnke, who define civility on the institute's website as follows (The Institute for Civility in Government, n.d.) (author emphasis):

Civility is claiming and caring for one's identity, needs and beliefs without degrading someone else's in the process. [...] [Civility] is about disagreeing without disrespect, seeking common ground as a starting point for dialogue about differences, listening past one's preconceptions, and teaching others to do the same. Civility is the hard work of



staying present even with those with whom we have deep-rooted and fierce disagreements. It is political in the sense that it is a necessary prerequisite for civic action. But it is political, too, in the sense that it is about negotiating interpersonal power such that everyone's voice is heard, and nobody's ignored.

South Africa is lacking citizens who portray these compassionate conditions for human engagement listed in the definition of civility above, especially in terms of those aspects emphasised. South Africa is still a divided country, amongst others along racial lines and in terms of the gap between the rich and the poor, primarily still due to South Africa's Apartheid past. Inequality, poverty and race in the SA context are always more nuanced than it seems. Black and coloured citizens still comprise the majority of the poor and vulnerable categories in society in part as a consequence of the vastly differentiated economy (The World Bank, 2018). The World Bank (2018) further reports that even though the demographical composition of the middle class has changed significantly over the past few years, consisting mostly now of black citizens, that the overwhelming percentage of black citizens deemed to be poor compared to white citizens, are still alarming. During 2014/2015, black citizens, representing 80% of the total population represented just above 50% of the middle class, compared to white citizens, representing 10% of the total population, but at least 33% of the middle class (The World Bank, 2018). This structural inequality is still reminiscent of the legacy of our Apartheid past and undoubtedly adds to the level of frustration and disillusionment about the benefits of a democracy as experienced by the vulnerable poor in the SA society. Reading the comments on the Internet in response to social media or news reports, there is evidence that individuals from different racial groups still struggle to understand each other's viewpoints – with reference to the definition of civility above – thus still struggling to hear the 'other', struggling to find common ground for dialogue, or ignoring the voice of the marginalised. In part, perhaps, this struggling to hear each other, might be attributable to the seemingly inequality along racial categories.

In thinking about how we could engender a socially just democratic citizenry, I have to begin with the words of Mandela (2003), which formed part of the address he delivered at the launch of the Mindset Network. In his speech entitled "Lighting your way to a better future", Mr Mandela made the following statement, "[e]ducation is the most powerful weapon which you can use to change the world." Mr Mandela was the first democratic president of South Africa, and his words will be the lens through which I will look at the teaching and learning practices of SA universities in light of individuals becoming (or not becoming) socially

responsible citizens. These words resonate closely with the remarks by the late Prof. Botman in his address as rector and vice-chancellor of SU when he indicated that the university is faced with the challenge of relevance and that it is imperative that SU become a vehicle of significance, rather than just a vehicle of success (Botman, 2007). Botman believed that education should be an active stimulant in changing the world for the better, and he subsequently proposed that a Pedagogy of Hope be the roadmap forward for SU. Pedagogy addresses the *how* of learning, and thus one could argue that Botman asserted that SA universities must create spaces where the hope of a socially just democratic state can be realised to encourage, inspire and motivate the youth in order to participate as co-constructionists of a socially just democratic society. McLean (2015) investigated the possibility to develop a theoretically informed vision of a university that cultivates critical and autonomous citizens who can act as participants in a democratic society. McLean (2015:7) found that “university-based professional education was seen as a promising space for society” grounded in principles of democracy.

Building on this notion of education being able to transform the world into a place of hope – a socially just and democratic world – the next aspect to consider is how education potentially engenders such an outcome. During 2011, the Council for Higher Education (CHE) in South Africa produced a consultative document entitled “A framework for qualification standards in higher education” (see CHE, 2011), where they highlighted the fact that South Africa is in need of university graduates playing an integral part in and for South Africa. Walker (2010:486) emphasises this fact, stating that universities should deliver a graduate for the “public good”. University graduates therefore need to obtain relevant skills and competencies while pursuing their studies in order to equip themselves sufficiently. In literature, these skills and competencies are often referred to as “graduate attributes” (Griesel & Parker, 2009:3). The Qualifications Authority of South Africa (SAQA) issued the National Standards Bodies Regulations (RSA, 1998). These are regulations under the South African Qualifications Authority Act (No. 58 of 1995) in which SAQA identifies five developmental outcomes (see Chapter 2 of the regulations), namely:

In order to contribute to the full personal development of each learner and the social and economic development of the society at large, it must be the intention underlying any programme of learning to make an individual aware of the importance of:

- Reflecting on and exploring a variety of strategies to learn more effectively;
- Participating as responsible citizens in the life of local, national and global communities;
- Being culturally and aesthetically sensitive across a range of social contexts;
- Exploring education and career opportunities; and
- Developing entrepreneurial opportunities.

For the purposes of this study, it is important to emphasise the second developmental outcome above, namely that it is embedded in the programmes of all higher education institutions (HEIs) that students must be introduced to the fact that society at large is in need of citizens who play an active role in their communities. One could thus argue that it is a requirement that embedded in all curricula must be an introduction to students of the notion of active participation for a democratic society. Van Schalkwyk, Muller and Herman (2010) argue that, in order for a university to deliver graduates for the public good, the aspects of citizenship and social justice should form part of the required outcome. This is echoed by Botman (2011) who stated during an address in Paris entitled “Employability in a developmental context for a just dispensation”, that the vision for SU graduates is that they should be “engaged citizens” with “enquiring minds” who can build social good.

Botman (2009, cited in Botman, Van Zyl, Fakié & Pauw, 2009) states in a paper delivered at the 12th General Conference of the Association of African Universities:

The goods of higher education lie not only in accelerated economic development, but also in more robust democratic processes and institutions, in the reduction of human rights abuses and injustice, in the environmental sustainability of economic development, and in the cultivation of the values that underlie these goods. In short, higher education must strive to develop a critical society and critical minds that will guide and lead our continent’s development.

Along the same thread, according to Botman (2011), universities are examples of domains of social justice and that it is therefore part of the mandate of a university to alleviate poverty and increase service delivery to the poor. These opinions are reverberated by Walker and McLean (2015:60) who state, “[it is] reasonable in our contemporary world to educate professional graduates to be in a position to alleviate inequalities”.

We have to ask ourselves whether SA university students indeed obtain ‘graduate attributes’ that would lead to them being socially responsible citizens who will be accountable for the public good, who will fight for democratic institutions, and who will contest injustice against

the poor and the marginalised. Waghid (2005a) argues that a particular responsiveness is required in educational spaces, and for purposes of this study, this responsiveness is articulated to the university educator, the student, the HEI and other role players in professional accounting education. Waghid (2005a:1307) links the necessity of responsiveness to the “vulnerabilities of others” in the SA context, thus linking the social needs of the marginalised to a required response by society, especially by those who have been (or should have been) transformed through the academic process, to address the injustice and inequality – to hear the silent voice of the other.

If education can transform the world through graduates who are able to engage and change the conditions for human engagement and who are co-constructionists of a socially just and democratic society, then the question remains – how? Which teaching and learning practices provided by whom will lead to graduates demonstrating this ability to engage and change the conditions for human engagement? Various authors, including Taylor (1999) and Hanson (2009) refer to the fact that university educators feel a very strong connection to their field of expertise, but experience insecurity when challenged with the ‘unknown’. The ‘unknown’ could be a reference to the introduction of new teaching and learning methods, for example e-learning (which is challenging for certain generations), but in this thesis, the ‘unknown’ refers (or could refer) to any aspect outside of the professional field that university educators teach. For a university educator of a professional programme, e.g. an accountant on an accountancy programme or an engineer on an engineering programme, thinking about or integrating notions of a socially just democratic citizenship into the curriculum seems to be an unfamiliar expectation, which creates professional insecurity. This is an important aspect to consider, as Botman (2012) raises the point that when a university investigates the ‘graduate attributes’ it wants for its students, it cannot achieve such if the university does not simultaneously investigate the ability of university educators to engage and partake in the process. If one therefore argues that university graduates need to demonstrate ‘graduate attributes’ that will lead to them being socially democratic citizens, then such a process has to start with the teaching and learning practices of university educators. Of importance to this study, Van Deventer *et al.* (2015) conclude that social justice praxis should be incorporated when university educators and students are engaged. This implies that, without the university educator being embedded in social justice awareness and without the teaching and learning practices being embedded in socially just principles, the likelihood of transferring a socially just consciousness to students will be limited. This will ultimately lead to decreasing the

likelihood of graduates who will focus on the public good. Van der Walt, Potgieter and Wolhuter (2014) argue that social justice provides hope for all, but there is a warning that HEIs could be failing in social justice praxis; thus, failing in establishing this socially engaged interaction between university educator and student and subsequently failing to produce graduates for the public good. This requirement can only be met if university educators who are facilitating teaching and learning practices themselves believe in active participation for a democratic society.

University educators are, however, never free from their own biases and expectations within their specific contexts (Kinash & Wood, 2013). For example, an accountant or an engineer is still an accountant or engineer, even though she or he might operate within an academic environment. From this, one could derive that the *who* that pedagogically engages with a student, plays a role in whether the student becomes a socially responsible citizen. This becomes a critically important matter in the SA context when we look at the necessity of ‘graduate attributes’ as discussed before, which link to community engagement, social good and responsible citizenship. Van Schalkwyk, Muller and Herman (2012) report that university educators find it difficult to incorporate aspects of citizenship in the curriculum, and Leibowitz (2012a) states that there is no excuse for professional qualification university educators not to embrace the notion of ‘graduate attributes’ for the greater public social good. Walker (2010) argues further that the onus is indeed on the professionals of the future to alleviate poverty and improve the world, but in order for this to happen, future professionals should be orientated towards a social awareness whilst being educated – implying a specific onus on HEIs and specifically university educators.

Walker and McLean (2015:63) envision a profession (such as accountancy or engineering) that creates professional graduates at HEIs, who “value creating capabilities for all”. They argue that, if the mind-set of the profession (or of the professional university educator) could be influenced to have a perspective of equality for all, improvement of life for all and a reduction of injustice to the marginalised, then the world could be changed for the better. One of the findings by Walker and McLean (2015) was that there is a direct link between the values in the profession and the level of focus on aspects such as justice, inequality and democratic citizenship in the academic programme (i.e. the professional teaching field). This is a key finding that I will address throughout the conceptual discussion (see Chapter 5).

Based on the above aspects of social justness awareness, a responsibility towards others, and being an active democratic citizen – aspects that all should be embedded in curricula of

university programmes – it is also important to focus on the university educator. University educators themselves should be emerged in these aspects and employ teaching and learning practices that demonstrate and cultivate social justness awareness. In addition, it is important that professions contribute to the engendering of a socially just democratic citizenry. I would like to narrow the discussion towards accounting education in SA universities, specifically the CA qualification, and the formation or the lack thereof of socially just citizens.

## **1.5 THE CHARTERED ACCOUNTANCY QUALIFICATION IN SOUTH AFRICA**

The CA(SA) designation is the leading accounting qualification in South Africa and is recognised worldwide (SAICA, 2017a). From a purely educational point of view, the route to qualify as a CA(SA) is spread over a seven-year period (as a minimum). The qualification route is subdivided into two parts, namely the educational part at an accredited university and a traineeship at an accredited training provider (SAICA, 2017a). SAICA accredits the university programmes as well as the training providers (SAICA, 2017a). An important consideration whether SAICA will accredit a university accounting programme, is whether the university curriculum addresses the content of the SAICA Competency Framework (CF) (SAICA, 2014). During 2017 (start of the present study), 16 universities in South Africa had SAICA-accredited accounting education programmes (SAICA, 2017a) (this number changes as and when new institutions or programmes are registered). The CF (see SAICA, 2014) describes the pervasive qualities and skills as well as technical knowledge that students should have or demonstrate when they leave university and start their career as a trainee clerk at a training provider. Three components within this accounting educational landscape – SAICA, the SAICA CF and the CA(SA) university educator – were of relevance for this research. In addition, the relationship between HEIs, SAICA and the training providers are also discussed (see Chapter 6) and recommendations will be provided (see Chapter 7) for a collaborative relational foundation that could contribute to the profession addressing social justice matters in South Africa.

In the introduction section (see 1.1), references were made to inequalities that prevail in the SA context, and that it is challenged whether in fact educational spaces contribute to society – to alleviate poverty, to emancipate future leaders and to bring about democratic citizens. Specific references were made to the findings in the AGSA reports that identified:

- maladministration of public funds;
- vacancies in senior financial positions at municipality level;

- weak audit reports;
- financial difficulties at municipalities;
- the limitations in fiscal controls and budgeting; and
- the exorbitant fees paid to external consultants to assist with financial statements, without the guarantee of actually achieving a clean audit report.

In contrast to this situation in the public sector, SAICA performed research on JSE-listed companies during 2015 (TerraNova, 2015). One of the aspects that were researched was the qualifications held by CEOs and CFOs. At local government level, these are the positions of the municipal manager (MM) (or, as per the MFMA, ‘accounting officer’) and the CFO. Other aspects were also researched, but these fell outside the scope of the present study. One additional aspect, however, which needs to be raised would be the qualifications held by the board of directors of JSE-listed companies. The board of directors of a JSE-listed company fulfils a similar role as that of the municipal council at local government level. The SAICA study (TerraNova, 2015) found that, at the time, 81.8% of directorships were held by people who had a recognised qualification or designation, which highlights the importance of oversight and accountability by knowledgeable people. Nombembe (2012) states that the CA(SA) qualification is the predominant business qualification represented in the SA context. This correlates with the findings of the SAICA study conducted during 2015 on JSE-listed companies. In the 2015 SAICA study (TerraNova, 2015), 383 companies were reviewed – all listed on the JSE and Alternative Exchange (AltX) boards at that stage. The significant information for purposes of this study was the percentage CEOs and CFOs of the JSE-listed companies holding a CA(SA) qualification. The results indicated that 24.1% of CEOs were CAs and 82.2% of CFOs were CAs (TerraNova, 2015).

Quite often, CAs hold directorships in companies and occupy significant representation in the audit committees of listed entities (Deloitte, 2018). This is a significant aspect, especially if one equates this to the audit outcomes of listed companies. There seems to be some causality between qualifications held and the fair presentation of financial information, as very rarely listed companies will obtain a qualified, adverse or disclaimer audit opinion, perhaps because companies risk being de-listed when they obtain a modified audit opinion (see JSE, n.d.). Subsequently, the fair presentation of financial information allows listed companies to make sustainable decisions for the future based on timeous and reliable informational data. SAICA (2011) corroborates this by stating that the reason why the CA(SA) qualification is so sought after, is that the business sector recognises the extraordinary benefits that the individual brings



to the business. CAs are more than just accountants; they are business leaders with vision and strategy and they are especially skilful in managing risk (SAICA, n.d.[b]). The CA(SA) designation is world-renowned, and the holder is regarded as a recognised business leader in South Africa (SAICA, 2013). On the one hand, we have listed companies in the private sector, which produce sustainable and reliable financial information and which are dominated by CA(SA)s on their financial and/or managerial staff component. On the other hand, we have municipalities at local government level in the public sector that have vacancies in key financial positions, resulting in unreliable financial information that could result in poor service delivery due to financial distress and mismanagement of finances.

This was all true, until the latter part of 2017 as per the introduction section. The CA(SA) brand incurred reputational damage after the Steinhoff collapse due to accounting irregularities. The CEO of Steinhoff, as well as directors serving on the board of directors of Steinhoff were CA(SA)s. In addition, as referred to earlier, there is currently an investigation into state capture in progress. Part of this latter investigation focuses on certain state-owned enterprises (SOEs) and in these enterprises, some of the individuals who are implicated are CA(SA)s. Currently, the profession is under further pressure as one of the Big Four audit firms, KPMG South Africa, is losing clients and their continued operations in South Africa are at risk (Magubane & Niselow, 2018). Another smaller audit firm, Nkonki, “was one of the black-owned success stories with a significant and respectable history laid down by its founders, [but] wiped out by one individual, [which] makes its loss a blow to transformation” (IRBA, 2018:n.p.). The firm had applied to be liquidated after significant ethical standards had not been adhered to.

In light of the TerraNova (2015) and AGSA (2017) findings highlighted earlier, it seems that the CA(SA) qualification route produces qualified and skilled graduates, but the majority of members end up in the private sector environment. Subsequently, the vulnerable public sector environment is left with a scarce financial skills capacity issue and thus struggles to deal with the highly complex accounting environment. Several aspects could be at play here, but I would like to focus on one – the curriculum. The next paragraph will discuss international findings on accounting education and the dilemma of public sector content within the curricula of accounting education.

The American Accounting Association (AAA) and the American Institute of Certified Practising Accountants (AICPA) investigated problems in accounting education (The Pathways Commission, 2010), and highlighted the fact that in a global accounting era, it is



important that accountants (therefore accounting graduates) need skills for the private and public sector environments. Lowensohn and Reck (2005) agree that, if public sector accounting is included in undergraduate qualifications, then it is mostly only as an elective. Lowensohn and Reck (2005) further highlight the importance of public sector accounting in the accounting curriculum, as they rightly underline the fact that future CAs could audit a public sector entity (Cordery, 2013) and therefore need to have some insight into the environment. It will also be extremely difficult, Lowensohn and Reck (2005) argue further, for future CAs to keep public servants accountable if they themselves do not understand the environment. Miller (2006) and Schiffel and Smith (2006), both American studies, found that there is a lack of interest in financial education for the public sector and that the importance of this sector is underestimated by departments of Accounting. This agrees with a finding by Cordery (2013) in a New Zealand study, namely that departments of Accounting are in effect busy to discount the role and responsibilities that qualified accountants could and should play in the wider global economy. Miller (2006) and Schiffel and Smith (2006) also ask whether there could be a link between the lack of interest by students and the university educators who train on the programmes, as the university educators are primarily skilled in and for the private sector. Therefore, potentially, university educators do not promote social awareness of the value that could be added by a qualified financial accountant (future graduate) or by being an active accountability partner to public servants in a future graduate's role as a socially just democratic citizen. If the latter is true, then Sciulli and Sims (2007), in an Australian study, argue rightly that negative perceptions pertaining to financial accountants in the public sphere should be addressed as it could be to the detriment of society as a whole.

From an SA studies perspective, the following issues were raised through specific research done within the SA public sector context. In their study, Erasmus and Fourie (2004) found that students who obtained their undergraduate accounting education from SAICA-accredited universities felt that they did not have sufficient knowledge of the public sector context or legislation when they started their traineeship at AGSA. In 2007, Van Wyk conducted a study with AGSA staff, where interestingly enough, 80% of respondents believed that the CFOs of provincial departments should have a CA(SA) qualification. Gloeck (2006) argues that, as there is limited to no public sector context or legislation addressed in the curriculum of SAICA-accredited accounting programmes, the only sector that wins is the private sector – in addition to the HEIs themselves – as SAICA-accredited qualifications are appealing and result in an inflow of money to the universities due to increased student numbers. Mohammadali-

Haji and Nagdee (2016) however note that chartered accountancy professional bodies have increased the exposure to public sector aspects in their frameworks. This however does not necessarily imply that public sector aspects are taught within the accounting programmes at curriculum level. Even though one could argue that it is not a requirement to work in the public sector to be a democratic citizen, one could also argue that, if the environment, e.g. public sector, is unfamiliar then this will most likely not be chosen as a career path.

One aspect of the role of a CA as democratic citizens was discussed thus far – being a public servant. Another role would be to act as a democratic citizen in the community where one lives and to participate in the municipality financial processes. As a financial literate community member, one could attend budget meetings and ask probing questions – thus keeping the elected civil servants accountable. Based on the previous paragraph though, if the CA had not been introduced to the public sector context during her or his studies and if social awareness had not been constituted, then the qualified accountant will struggle to fulfil her or his obligation of being a responsive and socially just citizen who will address financial issues within the public sector environment through accountability measures. In light of the predicament above, it is interesting to note that the CEO of SAICA at the time of this study, T. Nombembe, who was the previous Auditor General of South Africa, stated in an interview during 2014 that SAICA has a significant role to play with regard to capacity building in the public sector (Hogg, 2014). Nombembe (2014, cited in Hogg, 2014) strongly believes that business-like people should be appointed in the public sector, and a CA(SA) who is recognised as a business leader would be the ideal candidate.

Thirdly, besides working in the public sector or keeping public servants accountable, the most significant contribution by the profession could be to transform individual CAs who operate in the private sector and earn significant salaries. Such CAs either should utilise their money in such a way as to address injustices and inequalities or should operate their businesses in such a manner that it is to the benefit of society as a whole. That would be transformative power in action. SAICA uses the following strapline in a brochure for prospective training offices, namely “[g]row tomorrow’s business leaders” (SAICA, n.d.[a]) and as their vision statement, they virtuously state, “[t]o develop leaders” (SAICA, n.d.[b]). As the majority of CAs end up in the private sector – either as CFOs or CEOs (very often as entrepreneurs and thus becoming job creators rather than job seekers), as per the TerraNova (2015) report – the third aspect is most likely the area where it is important for a CA to be a socially just democratic citizen. This refers to citizens who can portray civility as per the definition of the

Institute for Civility in Government (n.d.) and who can act as per Castells' (2010) aspiration for the world. This refers to what is required and professional citizens who have the technical skills, namely to –

- grow the economy and create jobs;
- apply judgement in fiscal policy;
- lead in an ethical manner by addressing social injustices;
- listen to the voices of the marginalised in society; and
- manage businesses in such a manner that equality is promoted in a sustained manner.

These are the people who could create the changes that South Africa needs, and who play a part in reaching a better version of democracy than what South Africa currently experiences.

In this manner, I believe that CAs, as professional citizens, are called to lead ethically in creating change and in being the required transformative power. In this research, I wanted to re-think the qualification model of the CA in terms of what is required to create CAs who are socially just democratic citizens who will lead ethically.

On the matter of ethics – as a lack of ethical leadership is part of the dilemma South Africa is facing – the questions that we are left with as university educators are:

- whether ethics can be taught as a module in a university; and
- whether ethics can be taught through specific teaching and learning practices.

I would like to introduce a potential problem, which will be addressed in later chapters. In stating the problem, I would like to use a story that Willard (1998) discusses in the introduction section of his book titled *The divine conspiracy*. The story is based on an article written by a well-known professor at Harvard, “The disparity between intellect and character”. As per Willard's (1998) article, the professor discusses a situation where a female student reported that she was being treated derogatively by classmates, as she had to clean student rooms to pay for her studies. One of the students that offered her money for sex was doing two moral reasoning courses with her – he scored the highest of grades in those courses. She finally quitted her studies and in her exit interview, she concluded with these powerful questions (Willard, 1998:10):

I've been taking all these philosophy courses, and we talk about what's true, what's important, what's *good*. Well, how do you teach people to *be* good? What's the point of *knowing* good if you don't keep trying to *become* a good person? (Emphasis in original text.)

Exploring matters of educational pedagogy, identity, human consciousness and power within relationships, institutions and professions is complex. In the next section, I discuss how the research process was conducted.

## **1.6 RESEARCH QUESTIONS**

Thus far in this chapter, I have introduced the dilemmas facing the young democracy of South Africa. Examples that were drawn from the public and private sectors were indicative of a democracy that is struggling as it is lacking, sufficiently so, socially just democratic citizens and ethical leadership. Socially just citizens and ethical leaders – these two concepts are required for a democracy to flourish, and thus imply flourishing for its citizens. If this is the dilemma or is the need, then we know what the solution is. South Africa needs socially just democratic citizens. My primary research question therefore was whether university education in South Africa could cultivate socially responsible democratic citizens.

Flowing from this, my secondary questions were:

- Which teaching and learning practices should be employed to produce socially responsible democratic citizens?
- What role does university educator identity play in teaching and learning practices that produce socially responsible democratic citizens?
- As CAs are deemed to be business leaders, how should the education practices and relationships among various stakeholders be re-conceptualised in order for accounting students to become socially responsible and democratic business leaders?

So far, in addition to the dilemmas facing South Africa, I have introduced the HEI landscape in South Africa, together with the role players in the CA educational landscape, namely SAICA, accredited academic service providers, registered training provider offices, the university educator, and the future business leader, namely the student.

## **1.7 RESEARCH APPROACH**

Maykut and Morehouse (1994:3) state, “quantitative research is based on observations that are converted into discrete units that can be compared to other units”, whilst qualitative research “generally examines people’s words and actions”. Qualitative research is defined as “[t]he non-numerical examination and interpretation of observations for the purpose of discovering underlying meanings and patterns of relationships” (Babbie 2004:370). Maykut and Morehouse (1994:23) describe the position of the qualitative researcher whilst performing

the research as “to indwell”. ‘To indwell’ literally means “to live within”, and the researcher is thus part of the process (i.e. the investigation or research process and the investigating concepts or components) and from this position, she or he is able to find new meanings behind known and/or unknown aspects (Maykut & Morehouse, 1994:23). This study therefore employed qualitative research methods. The theoretical foundations of qualitative and quantitative research methods are significantly different, as “qualitative research is based on a phenomenological position, while quantitative research is based on a positivist position” (Maykut & Morehouse, 1994:3). Waghid (2013:8) explains the difference between the phenomenological position and the positivist position as “what we know is either internal to our consciousness (phenomenology), or external realities independent of our inner consciousness (positivism)”. Subsequently, within educational research, the pragmatist paradigm emerged as a broad philosophical framework – building on the foundation of phenomenology and introducing a critical component in order to initiate potential change as an outcome; thus, not only a mere interpretation of meaning, but also the potential construction of a new social reality. The pragmatist paradigm is built on the thoughts of the American philosopher, John Dewey, which were saturated with the resolving of problems (Waghid, 2013). Pragmatism thus does not focus on theoretical problems, but instead on real problems as formulated by Greenwood and Levin (2008:71), “pragmatism links theory and praxis”. Waghid (2013:9) explains it as follows, “[t]heory therefore does not only inform societies about how they function, but also about how they should function, based on the practical success of a given theory at leading societies to better prospects.” The research approach in this study was therefore pragmatism as I endeavoured to re-conceptualise a framework for the education of future CAs, the future business leaders of South Africa, in order for universities to produce graduates – in this case accounting students – who will be socially just democratic citizens who will lead ethically and who will influence the profession and instigate change. Hesse-Biber and Leavy (2006) argue that a pragmatist is so focused on the research question and on solving a societal problem that varied methods with different philosophical foundations are often utilised in the process of greater understanding of the particular research question.

In light of the above concept of the pragmatist research paradigm, of adding a critical perspective in discovering new meanings, pragmatism intertwines with the theories of well-known French philosophers such as Michel Foucault and Jacques Rancière. As Scheurich and McKenzie (2008:335) explain, “Foucault’s archaeological and genealogical work was mainly

a critique of the modernist's view of the human sciences.” In essence, thus, Foucault was either criticising or exposing so-called ‘accepted practices’ in modern society – similar to how the teaching and learning practices within universities were questioned and evaluated in this study – not just from the perspective of the meaning behind practices, but also from a perspective of creating a new praxis.

### 1.7.1 Michel Foucault

Michel Foucault's theories (see Kelly, n.d.) specifically address the relationship between power and knowledge, and the way power and knowledge are used by societal institutions through societal control. In several of his works, Foucault argues, like Rorty (see Grippe, n.d.) and Rancière (1991), that a discussion on power and an analysis of power structures could address inequality. This analogy of societal institutions could be applied to the university as an HEI and its power and ability to do good or bad. This could also be argued to refer to the power within the university educator who teaches on a specific university programme to form – for better or worse – the student. How will the university educator utilise her or his power? Would the outcome be a socially just citizen? According to Flaskas and Humphreys (1993:40), Foucault argues that power only exists in relation to the “context in which it shows itself”. Power is thus all around us, in all systems, in all institutions and in all people in society; hence, also within universities and university educators. In his essay entitled “The subject and power”, Foucault (1982) argues that individuals could become the subject (in relation to power) when they either submit to others (giving power to others) or submit to themselves (subjugate to the self). This submission to the self links closely with the identity of the university educator – can the university educator her- or himself become a socially just citizen before and during the educational journey of the student? Can the university educator overcome the confinement of her or his field of expertise, break the power of self and be emancipated?

In his book, *Discipline and punish: Birth of the prison*, Foucault (1995) argues that power and knowledge cannot exist without each other as they need each other, and thus it becomes important that “power-knowledge relations” (1995:27) be analysed. This is an important argument for the teaching and learning practices within universities, as universities exist and act specifically to contribute to knowledge creation. Within the university context, one should analyse the relationship between power and knowledge – from an institutional perspective to society, as well as from the perspective of the university educator to the student. In *Discipline and punish: Birth of the prison*, Foucault (1995) discusses and analyses the concept of

punishment through the prison system. What is of importance though is his argument that, in essence, the prison system has failed as there has not been a decrease in crime (the reason for punishment). However, even though prisons today still produce the same outcome and still exist, should we thus deem them to be successful? In the same light, one could argue that universities, through teaching and learning practices, exist and produce graduates year after year, but are they failing or succeeding in producing graduates who are socially just citizens? If it is the former, then, just as prisons exist without achieving the desired outcome unchallenged, universities continue with practices that do not deliver an outcome for society at large unchallenged. Part of the struggle to challenge a system that seemingly functions as intended, is the word 'seemingly'. In Chapter 6, I use the underlying concepts that Foucault addressed in *Discipline and punish: Birth of the prison* (1995) in discussing the current CA educational landscape in South Africa.

### **1.7.2 Jacques Rancière**

Rancière, in his book written for educators, titled *The ignorant schoolmaster*, focuses on the fact that one should reflect on the existence of institutions and the practices within institutions (Rancière, 1991). From a teaching and learning perspective, in the present study, 'institutions' was used to refer to universities. One could thus argue that Rancière claims that it is a necessity that universities – the places that should create a safe space for the development of graduates who demonstrate a socially just consciousness – should be evaluated against exactly that same question, namely whether universities, through teaching and learning practices, are indeed fulfilling the socially responsible role they themselves have, to contribute to a socially just society. Only by contributing to a socially just society do universities justify their existence. Rancière (1991) argues that institutions or traditions (traditional teaching and learning practices, one could argue) function for and by themselves. Consequences or practices that indirectly link to social injustice will thus occur unrecognised, unless a deliberative exercise is performed. Other aspects of Rancière's theory that were used in this study were the themes of emancipation (Rancière 1991:13), equality (Rancière 1991:32) and power (Rancière 1991:15). The SA society is in need of emancipated citizens who can be active participants in the community to create a socially just environment where there is accountability. For Rancière (1991), emancipation should be the foremost outcome of the education process – in this study, SA university graduates. The underlying implication in Rancière's *The ignorant schoolmaster* (1991) is that students should be free – free from any power, control, traditions, superiority of a university educator – as this is the route to equality.



Rancière (1991) argues that there can be no equality between university educators and students – thus between citizens of the same society – as long as the student is powerless because she or he can only learn from the university educator and the learning outcomes identified by the university educator. This speaks to the identity of the university educator and whether the university educator is indeed emancipated or instead controlled by her or his specific field of expertise that is riddled with power or perhaps controlled by the power play from role players within the educational context. Does the university educator acknowledge that she or he also needs to live with a socially just consciousness and that both the university educator and the student indeed have to learn or re-learn what citizenship truly means within a changing social context? One can further argue that Rancière's (1991) reference to learning outcomes for a specific course that are defined by the university educator, opens the discussion regarding rote learning of pure knowledge by students, that could be measured in an exact manner (quantitatively measured thus) as learning outcomes achieved by a graduate. This will stand in contrast with a graduate achieving 'graduate attributes', which are measured qualitatively (thus not in an exact manner) and which could be for the benefit of society as a whole. It is of importance that the university educator teaches with the end-goal in mind. According to Rancière (1991), the end-goal should not be just a knowledge list pre-determined by the university educator. Instead the end-goal should indeed have the end in mind, figuratively speaking, namely a socially just society. This refers not to a pre-determined knowledge list by the university educator, but instead to a process of transformation that will lead to the required conditions for human engagement that are beneficial to the wider society. Rorty (see Grippe, n.d.), another significant French philosopher, agrees with Rancière that one should investigate a specific environment by identifying the traditions that moulded that specific environment. Investigating the institution (in this case, the university) and the traditions (here, teaching and learning practices) of the university educator (inclusive of the identity of the university educator) is required in order to identify areas that could or should be edified to achieve the outcome of universities, namely the ability to change the world through emancipating students in becoming citizens in the purest form.



## 1.8 RESEARCH METHOD

Biesta (2010:710) states, “deconstruction occurs at the very heart of pragmatism”. Patton (2007:775) adds, “[Derrida] insisted that deconstruction is pragmatic in the sense that it seeks to intervene in order to change things or at least to intensify transformation already underway”. The research method I used in this research was deconstruction. Jacques Derrida, another French philosopher, devised the term ‘deconstruction’ (see Royle, 2003), which Hesse-Biber and Leavy (2006:292–293) explain as follows:

Deconstruction is based on the notion that the meaning of words happens in relation to sameness and difference. In every text, some things are affirmed, [...] however, there is always an “other” that contrasts with that which is affirmed. This other, that which has been left out or concealed, appears absent from the text but is actually contained within the text as a different or deferred meaning. Through the process of deconstruction, these different and deferred meanings are revealed. The aim of deconstruction is thus not to find “the truth” of the text but rather to displace assumptions within the text.

Similar to the above understanding of deconstruction, the aim of the present research was to look in detail at the current accounting educational landscape (within the bigger landscape of teaching and learning practices at SA universities), to consider the relationships of stakeholders, the hidden power within these relationships and the driving forces behind the behaviour of stakeholders. This was done to identify what might perhaps be missing from the current landscape and to co-construct a potential new landscape, incorporating the voice of the ‘other’. Could we perhaps currently omit what is required for universities students, and in this instance, accounting students, to be able to engage compassionately with others and therefore could lead ethically in the pursuit of justice?

Following an interview with Jean-Louis Houdebine and Guy Scarpetta, Derrida (1972) warns of the risk of moving too quickly through the proses of deconstruction. Derrida states (1972:41):

To deconstruct the opposition, first of all is to overturn the hierarchy at a given moment. To overlook this phase of overturning is to forget the conflictual and subordinating structure of opposition. Therefore one might proceed too quickly to a *neutralization* that *in practice* would leave the previous field untouched, leaving one no hold on the previous opposition, thereby preventing any means of *intervening* in the field effectively. (Original emphasis)

I interpret the above as the risk that, if the purpose is solely negative and if change is instigated merely for the sake of change or personal power – which ultimately would not be deconstruction – one would merely have replaced one distorted hierarchical system with another. This would not have achieved what deconstruction envisions, namely to include the ‘other’ and that which is absent – not currently part of the landscape and currently outside the margins. This notion of being careful when applying deconstruction is differently phrased by Critchley (2002:281) as the practice of “double reading [...] a reading that interlaces at least two motifs or layers of reading”. This means first looking at what the dominant voice is and second, at the ‘blind spots’ within the dominant voice, thus what has been side-lined, knowingly or unknowingly by the dominant forces. It is important to note, “[d]econstruction is not bibliophilia” (Critchley (2002:294); thus, ‘text’ does not refer to a book, but indeed to structures in a social context or an economical context – anything that potentially is of this world. My interpretation of deconstruction, based on what I have read, is the fact that this process allows for the voice of the marginalised to be included (referring thus to the ‘other’ and the ‘blind spots’), ultimately adding a positive dimension to a specific context and not a destructive or negative process. From an educational perspective, Dyndahl (2008:135) states:

[S]ome researchers of education emphasize the ethical dimension of deconstruction, including its attention to the marginal issues, at a time when one of the most obvious tendencies in curriculum development and education seem to strengthen some central and underlying notions, for example about national language and culture, canonized Art or so-called universal skills and usefulness.

Relevant to this research, the concepts of social justness and democratic citizenship were introduced earlier in this chapter, and subsequently, the question was asked about the teaching and learning practices that could contribute to cultivate socially just citizens. Dyndahl (2008) above gives examples of dominant versus marginal voices within the educational stream, but very relevant to South Africa, examples here could have been the decoloniality of the curriculum or social awareness as attribute for a profit-driven accountant. In South Africa, with its Apartheid past, the decoloniality of the curriculum plight by students (and university educators) has come to the fore during 2015–2017 through the #FeesMustFall campaign. This campaign started in protest against rising educational fees, but quickly included a quest for the decoloniality of the curriculum – an attempt to include in the curriculum the voices of people from Africa, rather than only relying on Western thinking. In the words of some of the Western Cape #FeesMustFall leaders:

Fees Must Fall is an intersectional movement within the black community that aims to bring about a decolonised education. This means that the Fees Must Fall movement is located as a part of the larger struggle to eradicate the western imperialist, colonial, capitalist patriarchal culture (BusinessTech, 2016).

Perhaps this research project could be co-constructing an adapted version of the education practices in accounting education, that could speak to the notion of the decoloniality of the curriculum as there is a risk that the campaign might belong to the past – staying a marginalised voice, outside the context.

As mentioned in the introduction paragraph of this section, as well as in the discussion on Foucault and Rancière, this research touched on the power within the educational landscape and specifically in accounting education. Deconstruction will assist in potentially co-constructing a socially just landscape – as it is currently understood – by looking into the hidden meaning within teaching and learning practices, by investigating the hidden power between role players, and especially by looking at the possibilities outside the margins. Wood (1987:157), referring to power, explains deconstruction as follows:

Deconstruction is intimately concerned with power. The key to what Derrida called the general strategy of deconstruction is the discovery of a conceptual opposition working within a text that structures that text by the systematic privilege given to one of the terms in the opposition. By inversion and displacement that power-play is exposed and, perhaps, unravelled.

Stocker (2006:178) correctly argues that deconstruction is not a theory, but a process – “the process here is that of the difference between real presence and representation”. This process will assist in deconstructing the teaching and learning practices within the CA educational landscape. In *Margins of philosophy* (1982), Derrida gives his own definition of deconstruction, which is quoted at length by Stocker (2006:188):

Deconstructing cannot limit itself or proceed immediately to a neutralisation: it must by means of a double gesture, a double science, a double writing, practice an overturning of the classical opposition and a general displacement of the system. It is only on the condition that deconstruction will provide itself the means with which to intervene in the fields of oppositions that it criticises, which is also a field of nondiscursive forces. Each concept, moreover, belongs to a systematic change and itself constitutes a system of predicates. There is no metaphysical concept in and of itself. There is a work – metaphysical or not – on conceptual systems. Deconstruction does not consist in passing

from one concept to another, but in overturning and displacing a conceptual order, as well as the nonconceptual order with which the conceptual order is articulated.

Besides the useful process of deconstruction and the focus on hidden power and meaning, another useful link between deconstruction and the specific social context of this study would be Derrida's views on democracy and the causal relationship with deconstruction. Thomson (2005:12) refers to Derrida's *Politics of friendships* (1997) where Derrida connects democracy and deconstruction through defining both with the same qualities, "democracy acknowledges its own limits, but democracy also de-limits" (Thomson, 2005:12). This reflects the essence of deconstruction – both "the limiting and de-limiting force" (Thomson, 2005:12) working at once. South Africa is a democratic state, and as discussed earlier (see 1.2), the Constitution envisions a socially just society based on democratic values, thus creating the de-limiting environment. However, the stark reality is a society riddled with inequalities: marginalised and voiceless citizens (due to the limiting forces within democracy) and public servants and community members failing to uphold their duty of socially responsible citizens (the cornerstone of democracy), as in essence, democracy is all about "power through the people, for the people" (Democracy-building.info, 2017:n.p.). It appears that Derrida argued that, through deconstruction, there is hope for democracy to create a new, just society but only if there is a particular willingness to address and redress the power within, to ascertain the intentional meaning and to reconstruct practices and theories to create the new meaning. In this research, I attempted to find tangible outcomes of this more just possibility. Royle (2003:145) concludes his book on Derrida with a comment that deconstruction demands that "we try to engage with the thinking of a double bind, in particular as the experience of what is impossible ('it can't') but necessary ('it must'), necessary *and* impossible" (emphasis in original text).

The research process was conducted by using the following structure.

## **1.9 CHAPTER LAYOUT**

Chapters 2 to 5 will deal specifically with the overarching research question of whether university education in South Africa could cultivate socially responsible democratic citizens. The focus was therefore on the educational landscape in general. From Chapter 6 onwards, the focus of the research is narrowed down to the CA educational landscape in South Africa dealing with students aiming to qualify one day as a CA(SA).

In Chapter 2, I report on the literature study on democratic citizenship education (DCE) in South Africa with a specific focus on social justice. The logical argument is that unless one knows what you want to achieve, in this case, how ‘graduate attributes’ for the ‘public good’ in reality portray themselves, one will not be able to teach in order to achieve the required outcome. In Chapter 3, the focus is on ethical decision-making by citizens in relation to higher education, with a particular focus on the CA profession. These two chapters address the dilemmas discussed in the introduction, namely the fact that South Africa is in need of socially responsible democratic citizens and ethical decision-makers.

In Chapter 4, the focus turns to socially just pedagogical encounters. A literature review focusing on the viewpoints of leading educational researchers in relation to teaching and learning practices that could engender socially just democratic citizens is reflected. Chapters 2 to 4 deal with the secondary research question, “Which teaching and learning practices should be employed to produce socially responsible democratic citizens?”

In Chapter 5, the focus will be on the *who* that needs to apply the teaching and learning practices described in Chapter 2. The focus therefore turns to the identity of the university educator. A literature study was conducted on the influence of university educator identity on teaching and learning. As per Chapter 3, particular focus was on the CA profession. This chapter will deal with the secondary research question, “What role does university educator identity play in teaching and learning practices to produce socially responsible democratic citizens?”

In Chapter 6, the emphasis is on the CA educational landscape, especially in terms of those students wishing to become CA(SA)s. By utilising the research method of deconstruction, the CA educational landscape text was read and re-read. Firstly, this is done to determine the dominant voice, and secondly, to identify voices that might have been left out from this landscape currently. By relying on Foucault and Rancière, the power in the relationship between all the role players, inclusive of the professional bodies, the university, and the university educator and the influence of this power on the university educator and the student are discussed.

In Chapter 7, I propose a conceptual co-construction of the educational landscape for CA(SA)s in South Africa based on the findings of Chapters 2 to 4. In Chapter 7, I also highlight whether the proposed amendment to the CA educational landscape could address the plight by students (and university educators) for the decoloniality of the curriculum. Chapter 7

deals with the secondary research question, “As CAs are deemed to be business leaders, how should the education practices and relationships between stakeholders be re-conceptualised in order for accounting students to become socially responsible democratic business leaders?”

This research report will conclude with Chapter 8, by discussing the process that was followed – from identifying the dilemmas facing the young, though struggling, democratic South Africa, to the proposed re-education of the CA educational landscape.

In the next chapter, Chapter 2, I report on the analysis of literature on DCE in South Africa in relation to social justice.

## CHAPTER 2

### DEMOCRATIC SOUTH AFRICA, SOCIAL JUSTICE AND DCE

In Chapter 1, I discussed the challenges faced by the young SA democracy. As Erwin (2017:41) states, “[i]f a government does not deliver on the promise of equality and if access to resources and public goods are linked to formal or informal categories of difference, social fragmentation and tensions are deepened”. I argued that South Africa is in need of socially just democratic citizens and ethical leaders, in order to address inequality. The content discussed in Chapter 2 will contribute towards developing the argument that is aimed at addressing the overarching research question of whether universities could produce socially just democratic citizens. In Chapter 2, I therefore report on the literature study performed pertaining to DCE, with a specific focus on social justice in South Africa. Firstly, I will focus on the meaning of a democracy, then I continue to citizenship and finally to the DCE landscape in South Africa.

#### 2.1 SOUTH AFRICA AS A YOUNG DEMOCRATIC STATE

It may take hundreds of years to address the legacy of apartheid, but even if apartheid had never happened, it would still be our duty to make sure nobody is left behind ...

These were the words of Thuli Madonsela, the erstwhile public protector of South Africa who exposed corruption in the government during her tenure, delivering her keynote address at a business conference (Jordaan, 2018). From this quote, one could derive that it is the responsibility of each person in South Africa to become engaged further than just our own interests. Irrespective of the Apartheid past of South Africa, we have the duty to care for those who are marginalised or left behind due to inequality. However, because of the reality of our Apartheid past, our responsibilities towards those affected by inequality are heightened.

In 1995, Maxine Greene published her book, *Releasing the imagination. Essays on education, the arts and social change*. In this book, Green, inter alia, argues that social justice is always interconnected with a specific context; therefore, social justice becomes meaningful only within a specific context. For South Africa, our context would be the unique young democratic state, after years of power abuse, segregation and economic and social exclusion of certain groups. Greene argues for this connection between social justice and a specific context, and says:

It follows that the principles of equality, justice, freedom and so on that we associate with democracy cannot be decontextualized if they are to be significant. They have to be understood and realised within the transactions and interchanges of community life. Moreover, they have to be chosen by living individuals in the light of the individuals' shared life with others (Green, 1995:66).

Both these women (Madonsela and Greene), from different contexts, highlight three valuable requirements for a young democracy such as South Africa, namely:

- The past should be remembered, as socially unjust practices become visible and meaningful within a specific context. In South Africa, the socially unjust practices of the Apartheid regime, which supported the white minority for decades, and the effect of those practices on society still today, have to be remembered (see also Benhabib [2002] and Vosloo [2016]);
- Each individual has the responsibility to act justly and to be aware of those less fortunate, thus to be able to bear witness to those other than oneself, whether otherness is through wealth, ethnicity, culture, education, etc.; and
- The social justice calling, evidenced in the conditions for human engagement, that should indeed be prevalent in the SA context, will and can only be experienced if individual citizens participate in the democratic society. A democracy can only function by the people, the citizens, in the democracy.

South Africa is a democratic state. Democracy as a concept could be interpreted as a representative system of political decision-making and as a sphere for social and political life in which people may enjoy equal opportunities (Waghid, 2002a). Democracy as a representative system illuminates the feature of freedom, whilst the satisfaction of equal opportunities addresses the injustice of the Apartheid past of South Africa. Bassiouni (1998:7) argues for two characteristics that define democracy on an elementary level, namely rights and freedom. "Democracy in any of its meanings, requires the existence and free exercise of certain basic individual and group rights without which no democracy, however perceived, can exist." Democracy is, however, much more complex than a simplistic explanation, as Foerster (2017:n.p.) rightly argues:

At the heart of this democratic experiment is a delicate balance between "freedom" and "equality" – two core values that, paradoxically, exist in tension with each other. After all, if we are to be "equal," then none of us has the "freedom to be unequal." And if we are to be "free," then inequality will be inevitable. These are extremes, of course, and we



know what those look like: freedom without the restraint of law and civic responsibility is anarchy; equality devoid of human aspiration and real choice is communism.

Beetham (1998:22) concurs with Foerster by saying, “[d]emocracy is thus inseparable from fundamental human rights and freedoms, and from the responsibility to respect the same rights and freedoms for others.” Ravjee (2004) comments that it is unsure whether South Africa would benefit more if there were greater emphasis on either freedom or equality. However, it seems as if South Africa as a democratic state struggles to address the matter of equality more than freedom, as in the SA context, and in fact, globally, inequality is strikingly evident (Leibowitz, Bozalek, Van Schalkwyk & Winberg, 2015). I would like to agree with Leibowitz *et al.* (2015) that the SA society still experiences much bondage, primarily due to power relations that were formed in the past, but also current and new power relations that are dominating to ensure wealth for particular groups. From the government perspective, though, with regard to legislative aspects and policies, the matter of freedom has been addressed more successfully. These freedoms just do not imply equality as a reality at grassroots level. Not that democracy should ever be viewed as simplistic, as the inherent tensions between individual rights versus community rights or versus the law, will create challenges (Benhabib, 2002). In the words of Nisnevich (2012:33), “[e]ach individual only possesses their own rights and freedoms inasmuch as they do not violate those of other people’s.” Regarding equality, Simons and Masschelein (2010:510) referring to Rancière, emphasise that, inequality will prevail as long as there is a division between “those who know and the ignorant, those in need of the knowledge they lack in order to be emancipated”. Addressing this inequality and this potential lack of emancipated citizens in the SA democracy, lie in part with government.

In relation to the above, I would like to turn the attention to the SA government. Since the first democratic elections in 1994, only one political party governed South Africa, namely the African National Congress (ANC) (ANC, n.d.[a]), which won those elections. During 1955, the then banned ANC, adopted the Freedom Charter, which acts as the ideological foundation for the party (ANC, n.d.[a]). The following is an extract from the Freedom Charter (ANC, n.d.[b]) (author emphasis):

We, the People of South Africa, declare for all our country and the world to know:

- that South Africa belongs to all who live in it, black and white, and that no government can justly claim authority unless it is based on the will of all the people;

- that our people have been robbed of their birthright to land, liberty and peace by a form of government founded on injustice and inequality;
- that our country will never be prosperous or free until all our people live in brotherhood, enjoying equal rights and opportunities;
- that only a democratic state, based on the will of all the people, can secure to all their birthright without distinction of colour, race, sex or belief;

And therefore, we, the people of South Africa, black and white together equals, countrymen and brothers adopt this Freedom Charter;

And we pledge ourselves to strive together, sparing neither strength nor courage, until the democratic changes here set out have been won.

From the above extract, it is evident that 39 years before the ANC started to govern South Africa, the party already drafted this Freedom Charter, which is embedded in true democratic principles. Beyond the formulation of these principles, the challenge would always have been the practical implementation thereof, as Isaacs (2018) comments by making a distinction between democratic laws and institutions that have the appearance of true democracy, versus the marginalisation experienced by some in society. The former is not difficult to establish, versus the latter, which supports inequality despite liberty, and thus does not reflect true democracy. In the next section, I highlight some of the challenges, which are faced not only by South Africa but also by other world democracies.

Worldwide, several governments were and are challenged to respond to the needs of society. Some governments were (and perhaps still are) indeed acting in a corrupt manner and could not (and perhaps still cannot) provide the basic social rights to their citizens (Grindle, 1997). Banks (2001:6) states that Western democracies that devoted themselves to the notion that the “state should protect human rights and promote equality and the structural inclusion of diverse groups into the fabric of society” are actually demonstrating “widespread inequality” and citizens experience “racial, ethnic and class stratification”. “Democracy will thrive only in a culture that accepts diversity, respects different points of view, regards truths as relative rather than absolute, and tolerates – even encourages – dissent”, report Faour and Muasher (2011:1). It seems this is an attribute that is lacking in the current versions of democracies; thus, lacking in citizens of these seemingly struggling democracies – whether employed in the public or the private sector and whether they form part of the youth or of the pensioners. With specific reference to the African continent, Mamphela Ramphele (2001:15) referred as

follows to the requirement and need for thriving democracies to tolerate different viewpoints and encourage deliberation.

Leadership styles suitable for liberation struggles have proven inadequate and inappropriate in accountable democratic politics. Yesterday's liberators can turn into today's despots? [...] Intolerance of criticism should not be allowed to silence critics [...] The tendency to tolerate mistakes and mismanagement in the early stages of transition to democracy often turns into passivity and silence in the face of abuses of power in the long run. It will take maturity to have a democratic society that works to ensure that hierarchies of race, class, and gender are not allowed to undermine the notion of equality of all citizens.

Mamphela Ramphele is a medical doctor by profession, held several highly esteemed positions in the private and public sector, was a political prisoner during the Apartheid regime in South Africa and was listed as the 55<sup>th</sup> most influential SA citizen ([mamphela-ramphele.com](http://mamphela-ramphele.com), n.d.). She was part of the liberation movement in South Africa; highlighting the potential challenges between the liberation movement and the actual governing of the democracy, is therefore an important aspect that she brings to the fore.

Similar to the wider world and African governments mentioned above, the SA democratic government is partly failing to create an environment for the economy to grow through private sector investment that could alleviate poverty through an increased workforce. The government is further struggling to provide basic services to the citizens, as highlighted in section 1.1. In addition, one could quote the Bhato Pele principles that were introduced in the White Paper on Transforming Public Service Delivery in 1997 (Department for Public Service and Administration [DPSA], 1997), namely.

- Citizens should be consulted about the level and quality of the public services they receive and, wherever possible, should be given a choice about the services that are offered.
- Citizens should be told what level and quality of public services they will receive so that they are aware of what to expect.
- All citizens should have equal access to the services to which they are entitled.
- Citizens should be treated with courtesy and consideration.
- Citizens should be given full, accurate information about the public services they are entitled to receive.
- Citizens should be told how national and provincial departments are run, how much they cost, and who is in charge.

- If the promised standard of service is not delivered, citizens should be offered an apology, a full explanation and a speedy and effective remedy; and when complaints are made, citizens should receive a sympathetic, positive response.
- Public services should be provided economically and efficiently in order to give citizens the best possible value for money (DPSA, 1997:n.p.) (author emphasis).

Based on the Bhato Pele principles listed above, the vision of the SA government is to improve the lives of our citizens by improving services delivery (PWC, 2009; 2010). Only through service delivery in a sustainable way can the quality of life of individuals be improved, ensuring the future of generations to come. However, government has limited resources to deliver these services, and the challenge lies exactly at that point. By using limited resources to achieve maximum service delivery, there is no room for not operating efficiently and effectively or for wastage of the limited resources.

Governments represent power, but power without accountability – thus not being effective, efficient and responsive to the needs of the citizens – increases inequality (Giroux, 2012). As mentioned in Chapter 1 (see 1.1), there is a significant increase of service delivery protests, highlighting the fact that government is failing to provide services, communicate accurately to its citizens, and to use resources economically, effectively and efficiently and therefore limiting the waste of scarce resources (refer to AGSA, 2017; 2018). Without government providing basic services to especially the poor, the divide between rich and poor is illuminated and the inequalities in South Africa are enforced.

In light of the above, I am left with the following question: Why is the public sector in the SA democratic state ineffective, inefficient and unresponsive? Thinking about this question, it would be useful to keep these few simple definitions in mind. Grindle (1997:5–6) namely says –

[E]fficiency relates to the time and resources required to produce a given outcome; effectiveness relates to the appropriateness of efforts undertaken to the production of desired outcomes; and responsiveness relates to the link between the communication of needs and the capacity to address them.

As highlighted in section 1.1, analysis, for example, of the Consolidated General Report on the Audit Outcomes of Local Government 2016–2017 (AGSA, 2018), provides evidence of the challenges experienced by the young SA democracy, as some municipalities cannot even report on service delivery to their communities, the intrinsic essence of a local government. This is in stark contrast with the Bhato Pele principles quoted above. The overall message of

the latest report of the AGSA (2018) was that audit outcomes regressed, while irregular, fruitless and wasteful expenditure increased with very little accountability, because there is little consequence for public servants.

One reason for the ineffectiveness, inefficiency and unresponsiveness of local government towards the community, inevitably has to be the human resource component: public servants. Public servants are responsible for enabling the public sector to function effectively and efficiently, and to be responsive to the needs of society. Reform, a new tomorrow, a different reality, can only be achieved through people, but the question about how people are transformed, remains. Hilderbrand and Grindle (1997) report that several international agencies have noted that capacity-building initiatives within public sector environments to increase capabilities and skills have not produced the desired results of effectiveness and efficiency, thus failing on responsiveness. In Hilderbrand and Grindle's study, there was some correlation between performance and human resource development, but not nearly significant or enough. If skills transfer through training activities in the workplace does not result in an improved outcome for public sector entities, then it leaves one with the following questions:

- What else, besides a skill set, is required?
- How then, should human resource development occur?
- Is the fact that people are acting ineffectively and inefficiently, perhaps a symptom of some greater root cause?
- Does this reflect negatively on the democratic society in general, or perhaps, specifically to the social, economic and political context of the SA society?

In the sections and chapters to follow, I address these questions.

In Chapter 1 (see 1.2), I argued that it is not only the public sector that is riddled with corruption and unethical behaviour, but also the private sector as examples of corruption, accounting irregularities, unethical and unprofessional behaviour within the private sector are being revealed throughout mainstream news outlets since 2017. The South African Human Rights Commission (SAHRC) reports that the violation of the right to equality is the right regarding which they receive the most complaints (Nyoka, 2018). This is evidence of the SA society not acting justly, implying therefore a lack of justice, and specifically a lack of justness towards one another. A struggling democracy thus implies that it is evidence of citizens failing each other, as a democracy can only function effectively if it is supported by and embedded in a democratic, thus socially just and responsible, citizenry.

Under 2.4, I briefly look at the matter of citizenship, but before I discuss it in depth, I refer to the potential underlying problem within the citizenry. That is if the citizenry hold religiously onto the ideals of different ideologies, as that could influence the effectiveness of the citizenry. As mentioned earlier in this section, the Freedom Charter demonstrates democratic principles. In addition, it is also very clearly embedded in the ideology of socialism, as it refers, for example, to the idea that government should take control of the banking and mining industries (ANC, n.d.[b]). In the next section, I deal with the underlying risks within ideologies.

## **2.2 IDEOLOGIES: THE RISK WITHIN**

The development of an understanding of the concept ‘ideology’ spans several years, and David Clines’s (1995:10–11) summary explains the concept in broad terms.

Ideology can mean (1) a more or less connected group of ideas, (2) a relatively coherent set of ideas amounting to a world-view, or outlook on life, (3) a set of such ideas special to a particular social class or group, (4) the set of ideas held by the dominant group in a society. Among the connotations of the term ideology are the following: (1) ideas that are shared with others; (2) ideas serving the interest of a particular group, especially a dominant group; (3) ideas that are wrongly passed off as natural, obvious or commonsensical; (4) ideas that are assumed rather than argued for; (5) ideas that are often unexpressed and unrecognised by those who hold them; (6) ideas oriented toward action, ideas controlling or influencing actions; (7) a representation of the imaginary relationship of individuals to their real conditions of existence.

Relevant to my argument, would be to understand ‘ideology’ from an economic or political theory and policy perspective. In 2.5, I discuss the socially just DCE landscape, and in Chapter 4, I report on the teaching and learning practices that could contribute to cultivating socially responsible democratic citizens; thus, the teaching and learning practices required in DCE. In understanding the theorists and their views as incorporated into Chapter 4, it was important for me to be aware of the ideology from within to contextualise their contribution. Baker (2005) states that the concept of an ideology has slowly come to be understood as a set of ideas or perspectives, which reflect the interests of a particular group. For the purpose of this study then, I needed to be conscious of the embedded viewpoints assumed to be ‘natural’ and ‘obvious’ (see Clines, 1995) underpinning a theorist commentary.

The debate about the positives and negatives inherently embedded within the ideology of capitalism versus the ideology of socialism is a continuing debate amongst ideologues. In

2014, an emeritus professor in the Department of Sociology at UCT, Johann Maree, reported on the varieties of capitalism and socialism that exist, and distinguished between three varieties of each (Maree, 2014). Primarily, when we talk about capitalism, Maree argues that the spectrum we have to cover is from free market capitalism, as practiced in the United States, where there is a minimal role for the government, to social or coordinated market capitalism as in the Scandinavian countries, where the state will intervene in the economy to provide social protection for citizens. Socialism, like capitalism, has different varieties, but socialism has mostly failed. The Soviet Union, and several other countries like Cuba and China, reverted to capitalist economies (Maree, 2014). Castells (2000:2) describes this collapse of socialism.

The 1917 Russian Revolution, and the international communist movement that it sparked, was the dominant political and ideological phenomenon of the twentieth century. Communism, and the Soviet Union, and the opposite reactions they triggered throughout the world, have marked decisively societies and people for the span of the century. And yet, this mighty empire, and its powerful mythology, disintegrated in just a few years, in one of the most extraordinary instances of unexpected historical change.

The problem with ideologues, holding onto the ideals of their ideology at all costs, is that they become either obsessed with highlighting the negatives in the opposing ideology or they become blind to their biases regarding the ideology in which they believe, and therefore ignore that injustices are prevailing in society. My view above is supported by Castells (2000:63) who says,

As for intellectuals, the most important political lesson to be learnt from the communist experiment is the fundamental distance that should be kept between theoretical blueprints and the historical development of political projects. To put it bluntly, all Utopias lead to Terror if there is a serious attempt at implementing them. Theories, and their inseparable ideological narratives, can be (and have been) useful tools for understanding, and thus for guiding collective action. But only as tools, always to be rectified and adjusted according to experience. Never as schemata to be reproduced.

One could argue that this is precisely what Ramphela (2001) was warning against (see 2.2), when she commented on the dangers of fighting for liberation, and then becoming the democratic government. Simpson (2006:140) supports this argument.

Eternal scepticism is a primary virtue of the democratic citizen because it liberates citizens from strong commitment to their views and creates an opportunity for openness and dialogue with other viewpoints. Yet, this scepticism radiates beyond individual



beliefs until the citizen is able to doubt the broad set of beliefs, practices and traditions of the political regime.

One can often see that, instead of focusing on democratic rule and the advantages within democracies, governments and citizens are debating about capitalism versus socialism. This is supported by Giroux (1990), who states that, from his perspective, the changes and uprisings that occurred in Eastern Europe (previously dominated by governments supporting socialist tendencies) and South Africa (under the rule of the white minority Apartheid government), might have been misinterpreted by the majority of Western countries, as it was perhaps “not socialism against capitalism, but democracy against all forms of totalitarianism” (Giroux, 1990:1). Those supporting the ideology of capitalism want socialistic governments to fail and vice versa, it seems. However, should the focus not be on the best of both? Should it not be about the ideology, but about equality of all the people through equal access, freedom and the eradication of poverty? Further to the problem of holding onto a specific ideology, is that democracy is then very easily reduced to capitalism, which it is not at all (Means, 2014). Or even worse is the viewpoint that the purpose of a democracy is to generate profit (Giroux, 2012). These latter misguided thinking patterns stem from pitting capitalism against socialism; thus, underscoring that the citizens do not understand a true democracy.

Since there is a tendency to view democracy negatively, due to its connotation with a capitalistic free market economy, I would like to argue my position from that foundation. Firstly, Winston Churchill, famously stated in the House of Commons in 1947 (cited in Bassiouni, 1998:1):

Many forms of government have been tried, and will be tried in this world of sin and woe. No one pretends that democracy is perfect or all-lies. Indeed, it has been said that democracy is the worst form of Government except all those other forms that have been tried from time to time.

I would argue that this could be applied to capitalism. Yes, much wrong has been done in the name of capitalism. Yet, not all that is happening in a capitalistic society is unjust. Secondly, President Cyril Ramaphosa (since February 2018, the President of the Republic of South Africa) argued in 1998 (Ramaphosa, 1998:73):

For many years – indeed as long as human beings have structured their activities along social lines – people have sought political systems which can best contain and mediate the competition for resources and power which has increasingly become a factor of social



existence ... In recent times, democracy has become widely accepted as the most appropriate vehicle to play such a role.

Ramaphosa (1998) concurs that, even though there are flaws within a capitalist economy, it is seemingly our best option. Perhaps as a result of my training in becoming a CA(SA), I inherently believe in some of the principles of capitalism even though the argument very often is that there is no room for social justice in a free-market capitalist economy. I do not believe this holds true in its entirety, as capitalism has survived over time, while several socialist governments had reverted to capitalist economies. In addition, in both these ideologies, we can find evidence of significant human rights violations, and to attribute unjust practices to the free market economy alone, is in itself unjust (refer to Castells, 2000). This viewpoint is supported by Naudé (2011:7) who argues, the “blanket denouncement of the neo-liberal system” is ignoring the fact that “globally business enterprises are putting into action business practices that ensure both sustainable profit and a sustainable use of natural and human capital”. The latter practices implemented by businesses, should lead to addressing unjust practices of the past, depending on the ethical leadership and the socially just awareness (discussed in Chapter 3) of the decision-making individuals at these entities. This does not excuse the damage done to the environment by big global corporate entities. However, much money is also contributed towards environmental programmes to curb climate change, and businesses are changing their practices to be more environmentally friendly (Cooke, 2018). Madonsela (2018, cited in Jordaan, 2018), argues that business is in a position of power and thus also has an obligation to do good, as through effective social corporate investments, greater social justice could be achieved. For business, it should be more than just noticeable social corporate investment aspects, as it is social justice towards staff and customers as well, Madonsela argues (The Citizen, 2018).

Democracy, as mentioned in 2.1, inherently has a tension between individual freedoms versus the rights and freedoms of the collective or community. Similarly, one can arrive at the conclusion that capitalism has these same tensions between the rights of the individual to make money versus the social well-being of the greater collective (Hellsten & Larbi, 2006). Beetham (1998:27) explains the relationship between democracy and capitalism:

On the positive side, the market sets limits to the power of the state by decentralising economic decisions and by dispersing opportunity, information and resources within civil society. It prevents people from being beholden to the state for their economic destinies or for the financing of any independent political and cultural activity [...] For the

economically disadvantaged, the experience of unemployment, insecurity and harsh working conditions contradicts the dignity conferred by democratic citizenship.

In essence, this highlights that in a capitalist economy, the tensions between the freedoms and rights within a democracy are exposed.

Inequality will probably be part of society for ever, but if the divide between rich and poor is too big, a society becomes dysfunctional (Naudé, 2015). Perhaps we are left with the individuals within a society who are constantly making decisions. Whether these are moral or immoral decisions that will lead to just or unjust actions, through ethical or unethical leadership, might be what remains, and not a specific ideology (Hellsten & Larbi, 2006). Irrespective therefore of the ideology of capitalism or socialism, the ideals that should be and could be achieved within a democracy are what are of importance. In 2.3, I focus briefly on the ideal of a true democracy, before returning in 2.5 to the citizens within democracies.

### **2.3 THE IDEAL OF A TRUE DEMOCRACY**

Following on from 2.2 above, democracy should never been seen as a finished goal that can be achieved (Veugelers, 2007) as we, the citizens, “inherit ideas of democracy from the past, but in a manner that is always selective and that transforms those ideas” (Patton, 2007:772). This implies that since we, as citizens, bring perspectives to our contextual democracy, the collective perspectives will change as and when and how the citizenry changes throughout the years. In the words of Patton (2007:772), “[the] complex relationship between what we inherit from past concepts of democracy and the ways in which these might be transformed in the future ensures that ‘democracy to come’ does not refer to any determinate constitutional form”, highlighting the ever-changing nature of striving for the ideal democracy, envisioning a socially just society.

Waghid (2002a:27) elaborates that the underlying principles of democracy include the “relation of human beings to others in a society: the way they articulate their understanding and make sense of each other’s practices, the way they interpret each other’s discourse”. He continues, “[this] opens up new possibilities of understanding actions never seen or performed before” (Waghid, 2002a:27). This supports the idea that democracy is not an end-goal but a living concept: always changing and exploring uncharted waters.

I therefore argue that, in order for the SA government to address these exclusions to basic social rights, the prevailing inequality and poverty, we as a society need to be able to envision an alternative reality. To be able to envision and to imagine an alternative reality, in a society

riddled with abusive power relations, comprise indeed paradoxically a position of power, perhaps a power dynamic, which indeed should be used. Being able to see past the current reality, is indeed to be free from the constraining power of the present. Greene (2001) argues that imagination is required as it is the only way to unlock the potential of people. To envision a different, more just world in the true sense of the word, one needs to put oneself in someone else's reality. By doing this, it is possible to see alternatives, to see new possibilities, to perceive new realities: truly encompassing the 'other'.

The ideal democracy will include the African notion of *ubuntu* – “*umuntu ngumuntu ngabantu*” – meaning “a person is only a person through other people” (Ramphele, 2001:3). This links with Green (1995; 2001) and Waghid (2001a; 2002a; 2003a; 2003b; 2009), to name just a few, who argue that, even in a capitalist global reality, we should still be able to look beyond ourselves, to the circumstances and the needs of the 'other'. This is what *ubuntu* requires from us and what is required for a democracy to function as intended. However, Naudé (2013:6) states that the sad reality within the African continent is that:

[T]he more we adopt this new (so-called global) lifestyle, the more we make ourselves believe that we are good and successful people. In the meantime, the weak and the vulnerable fall by the wayside; the old sit alone; those dying of AIDS are socially shunned; foreigners – many of them desperate – are attacked; and tax money (the small proportion that does reach the state's coffers in many African countries) is spent on sport stadiums and airports for the rich and benefits for the ruling elite, instead of being invested in education and basic health care for the poor.

The ideal true democracy will instead be focused on achieving the principles underpinned within the *ubuntu* philosophy, as the notion of *ubuntu* could, in the SA context, assist the government to realise the Bhato Pele principles (see 2.1). These principles, if achieved, will ensure a socially just democracy, which will mean a reality that will ensure delivering basic services to all and the treatment of all in society with the dignity that they deserve.

Waghid (2003a) argues that a community – in this dissertation, a democracy – implies that people within the community are in a relationship with each other and participate for the mutual good of all. This links with the notion of 'graduate attributes' for the 'public good'. 'Graduate attributes' for 'public good' should result in citizens who are willing to fight for the rights of the marginalised and the voiceless in order to bring democracy to all (Giroux, 2012). This constant communication, thinking from the perspective of the 'other', implies that

diversity is an intrinsic part of a democratic community and should be embraced. Where there is unity within diversity, there is democracy at work (Giroux, 1998).

In line with the above, Williams (2003:229) summarises the essence of a democratic society by stating, “[o]ur futures are bound to each other, whether we like it or not”. Williams (2003) therefore implies that the decisions and actions of citizens will always have consequences. Each of us therefore has the responsibility to consider carefully, before taking action, whether the action will be ethical and just to all, to those beyond oneself.

Without active participation from the citizens, there will be no fruit of democracy (Veugelers, 2007:110), as democracy requires a citizenry that is “both socially aware and autonomous” and therefore “concepts such as empowerment, power relations, ethics and giving meaning to life must be reintroduced into the public debate” to fight inequality. This corresponds to Waghid (2003a), who argues that in a constructive democracy, citizens will be provided with an opportunity to participate and debate on relevant issues, creating a notion of unity, irrespective of diversity. However, access to basic human rights and service delivery to all are requirements that have to be achieved indeed to experience a true form of democracy. Waghid consequently concludes that, unless the majority of citizens obtain what is rightfully theirs to receive within a democratic state, namely basic social rights, it would be impossible to function as a democratic state (Waghid, 2003b). This is evident from the protests and unhappiness prevailing in the SA society currently as reported in 1.1. To conclude:

A mature democracy consists of people who share a sense of common destiny, which has as one of its major components an understanding of the importance of difference – tensions are thus not a source of conflict, but announce the existence of options, alternatives and opportunities (Gardiner, 2017:145).

In the next section, the attention is turned to the citizenry, as a democracy requires to fight unjust practices and to reduce inequality through participation.

## **2.4 REQUIREMENTS FOR BEING A SOCIALLY RESPONSIBLE DEMOCRATIC CITIZEN**

As established in 2.3, citizens are integral to a democratic society and thus only citizens can shape their own democratic society (Tejeda, Espinoza & Gutierrez, 2003). Noticing the prevailing inequalities and collectively contesting it can therefore be a task that can only be performed by citizens. Citizenship seems to be a balance between rights on the one hand (i.e. each individual’s basic social rights) and, on the other, participation, communication about

the ‘other’ and influencing or shaping the future of those ‘others’ (i.e. reaching beyond own interests) (Van Wyk, 2004). There is therefore a responsibility about being a citizen and an obligation to fulfil – to yourself and to the ‘other’ and thus to society in its totality. One cannot be a citizen in a democratic society unless one is an active participant. Costandius and Bitzer (2015) argue that citizens should be prepared to take the baton as citizens, as the focus should be on living in congruence with a diverse environment, constantly aimed at improving society.

Citizenship within a democratic state requires that individuals act democratically. The feminist scholar, Amanda Gouws (2004:69), argues that the underlying values are taught and are very specific to the lived experience of the individual. Gouws concludes that even though citizenship is a contested concept, the following three dimensions of citizenship do exist, namely citizenship as a status (rights), a practice (participation) and an identity (relationship to rights). Waghid (2003b) agrees with Gouws (2004) that virtues or qualities required to act as socially responsible people are taught. People are influenced by their own lived experiences and therefore can only see more widely if they deliberately engage in imagining and deliberating the perspective from the ‘other’. A democracy that bears fruit is a democracy where “the flourishing of each citizen is dependent upon the flourishing of other citizens, whether politically and socio-economically disadvantage or not” (Waghid, 2003b:23). It is therefore a democracy where citizens actively promote the common good (see also Althof & Berkowitz, 2006; Bayeh, 2016). Naval, Print and Veldhuis (2002:108) state that it is a requirement for citizenship to portray the following attitudes, namely “[w]hat is required are the attitudes and capacity to engage in dialogue, respect, solidarity, tolerance and a sense of responsibility towards the common good of society and of humanity as a whole.” The emphasis of *ubuntu* – the notion of looking beyond oneself, the will not to let anyone behind, and the willingness to engage in deliberation – seems intrinsic to the required conditions for human engagement by socially just democratic citizens. These are the citizens we need for democracies to achieve the desired outcomes.

To conclude this section it seems that what is required of citizens within a democracy has been summarised persuasively by William Galston. I am quoting Van Wyk (2004:149) where he discusses William Galston’s conclusions on the required social virtues or practices that are required from democratic citizens, namely:

- (i) [G]eneral virtues: courage, law-abidingness, loyalty; (ii) social virtues: independence, open-mindedness; (iii) economic virtues: work ethic, capacity to delay self-gratification,

adaptability to economic and technological change; and (iv) political virtues: capacity to discern and respect the right of others, willingness to demand only what can be paid for; ability to evaluate the performance of those in office; and the willingness to engage in public discourse.

Following from the argument above, what democracies in essence needs is citizens who are looking beyond themselves, who will consider the morality of each decision or action taken, based on the effect – the justness or not – towards the ‘other’. Gouws (2004), Waghid (2003a; 2003b) and several critical pedagogy theorists, such as Giroux (2011; 2012), argue that these required values or virtues should be taught, mainly through socialisation. Where will these be taught in the SA context? Are universities responsible for creating social conscience awareness in SA citizens or not? Where lies the responsibility? In the next section, I focus on these questions by looking into DCE, with specific focus on the SA legislative context.

## **2.5 DCE AND SOCIAL JUSTICE**

At the end of the previous section, I argued that there should be a place where citizens can be guided to demonstrate the qualities that are required from citizens in democratic societies. There are different views on whether civic virtues and social responsive qualities should be taught within the educational system (Van Wyk, 2004). If it is not taught within the educational system, where else? As per the argument thus far, a democratic society that functions effectively, needs citizens to live in unity, whilst entrenched in diversity. There should therefore be a sense of relation to others, unity within diversity. As such, we need a diverse environment where citizens will be taught the qualities required for citizenship. Households alone will therefore not suffice, as people are then only influenced by voices of hegemony. Part of the challenge is to be outside of one’s comfort zone and still find relational common ground. “Hegemony prevents people from engaging in critical inquiry and recognising how institutionalised power relations such as racism and sexism affect everybody” (Bozalek & Carolissen, 2012:39). In the process of envisioning a new future, citizens should therefore deliberate and listen to the voice of the ‘other’, in order to be shaped by more than just hegemony. Costandius and Bitzer (2015) raise relevant questions about the fact that it seems that the educational system is indeed the appropriate environment, even though the process and place might be debatable.

Can the intended learning of such generic capabilities (e.g. respect for others, self-reflection, integrity) automatically take place, does it happen by “a process of osmosis” from lecturer [university educator] to student, or is it merely assumed learning that takes

place in the educational environment (mostly outside lectures) of a university? Is it automatically learnt through the example of how an organisation, faculty or lecturer [university educator] operates? (Costandius & Bitzer, 2015:40)

Walker (2008:156) argues that we cannot guarantee that transformation or change will take place in an educational setting, but she also states, “we ought to provide the conditions – ‘educate in such a way’ – that educational development that supports human flourishing is enabled”.

Even though there are questions on the exact process and practices, theorists are in agreement that HEIs might be one of very few places left for individuals to be transformed and to be formed into citizens with democratic values (Giroux, 2011). For Giroux (2011), that is precisely the value of education: its power to enable individuals to take matters of equality, justice and freedom to heart and to be able to be agents of accountability. In the same light, Boulton and Lucas (2011:2516) argue:

Indeed, universities are the only place in society where that totality of ourselves and our world is brought together. It is universities in their diversity of preoccupations that are the strongest providers of rational explanation and meaning that societies need.

Kramer (2014) states in an interview:

Education is the foundation on which everything else rests: our economy, our democracy, our cultural heritage, our future. To accomplish anything as a society, whether that be protecting the environment or addressing inequality, we need an educated, literate citizenry that can reason analytically, grasp scientific principles, and work collaboratively to solve the big problems that confront us.

These arguments are clear indicators of the seriousness we ought to have when we make decisions affecting education, and specifically education in a young democracy such as South Africa. One should never think that the notions of a university or education are simple, as several factors, such as knowledge production and power dynamics, especially within a post-colonial context, make this a complex environment. I will revert to these complexities later in this chapter and also in subsequent chapters.

Following from above, Blessinger (2015) raises valid arguments that in order to shape our future democracy, we will have to be overt in how we shape education. Changing our lived democracy is perhaps only a possibility through education. Such education should address both the skills and technical competencies needed, together with the full-rounded democratic needs, in order to transform an individual into a socially responsible citizen who operates



within a community. We therefore need to consider seriously how we shape the educational system of HEIs, in order to shape a democracy for all. I therefore raise two aspects that influence the educational landscape intrinsically, namely power and the influence of a market economy. These two aspects form part of the whole argument of the dissertation and will therefore be addressed in several sections throughout, instead of a complete discussion in one specific chapter.

Power, in line with Foucauldian thought (as raised in Chapter 1), is riddled with complexities. Megan Boler (1999:3–4) in her book titled, *Feeling power*, argues that power has more than one meaning.

*Feeling power* refers to the ways in which our emotions, which reflect our complex identities situated within social hierarchies, “embody” and “act out” relations of power. *Feeling power* on the other hand also refers to the power of feeling – a power largely untapped in Western cultures in which we learn to fear and control emotions (original emphasis).

In this section, I primarily focus on the power that is held within identities and societal order, thus ‘feeling power’. In Chapter 4, when reporting on the analysis of teaching and learning practices, and Chapter 5, when looking closer at the identity of the university educator, the latter explanation of ‘feeling power’ will be used.

In order to engage with the notion of ‘feeling power’, the power that is held within identities and societal order, I will be drawing on the social relations framework that was developed by the Institute of Development Studies at the University of Sussex (see Chen, 1997). The framework consists of five dimensions. The dimensions are used to determine inequality within social relationships in institutions, therefore also educational institutions. These five dimensions are:

[R]ules, activities, resources, people and power. These are defined, in brief, as how things get done (rules); what is done (activities); what is used, what is produced (resources); who is in, who is out, who does what (people); and who decides, whose interests are served (power) (Chen, 1997:249).

These five dimensions are at play within the educational system and thus open up the possibility that the educational system could be participating in inequalities. All the various dimensions within the educational system should therefore be identified and investigated in order to gain insight into possible hidden power relations that might be evident and actively contributing to inequalities within the educational landscape. Ng (2003:204) quotes Mohanty,



a postcolonial and transnational feminist theorist, as follows: “education represents both a struggle for meaning and a struggle over power relations. [It is] a central terrain where power and politics operate out of the lived culture of individuals and groups situated in asymmetrical social and political positions”.

It is therefore imperative that, within HEIs, university educators be aware of the possible power imbalance that prevails. Created within the institution is therefore an environment of dominance and potential coercive power relations. These first two quotes emphasise the potential negative power that could operate in HEIs. Two other factors however should also be considered. Power is broader than just the institution on the one hand and the insight that power could be very positive as well on the other, as only through the power it holds, could education be the vehicle through which an ideal democracy is realised.

In sections 1.7.1 and 1.7.2, I introduced the importance of the work performed by French philosophers, such as Michel Foucault and Jacques Rancière, with regard to power and inequality. Similarly, Ng (2003) argues that power should be understood from the relational perspective, which is created and manifests when people are together, as people carry power within. This perspective, Ng (2003) argues, will assist in realising the potential to instigate social change through different voices and perspectives, and within different power relations. Power is therefore much more than law enforcement that has power to act against citizens (Ng, 2003). One could argue that power is embedded in all interactions between people, thus ever evolving, as the identities of people are shaped through a hermeneutical process and thus constantly evolving. Relying on Foucauldian thought (refer to 1.7.1), the areas where power is evident within the higher educational system are –

- within the university educator and within the student (thus addressing the identity of the individual);
- between the university educator and the student in the classroom through teaching and learning practices;
- in the construction of the knowledge that is taught in the classroom (inclusive of professional bodies and the power they hold, which will be discussed in Chapter 6);
- within the institution itself; and
- through policies and legislation from government.

Based on Foucauldian perspectives relating to the relationship between power and knowledge, Berkhout (2004) supports this view, as she argues that power is embedded in the educational process, from policymaking, to teaching and learning practices, to the influence of the current

globalised world in which we operate. It is of the essence that these embedded presences of power be questioned, especially by uncovering the origins of the unchallenged influence of power. I will discuss examples of each of these areas where power is embedded within the educational system.

Through previous practices and past lived experiences, it is possible that individuals might have entered into power relations of domination, without questioning those relations of dominance, or perhaps not even noticing them (Leonardo, 2005). This implies that individuals – whether from the perspective of the university educator or of the student – carry within themselves power, as their identities were subconsciously formed by the power relations within which they had been raised.

From the perspective of the classroom, Cummins (2003) argues that the direct interaction between the university educator and the student, and the manner in which identities are shaped in this space, play a significant role in students' achievements. The power relations in a wider space shape and influence the university educator; thus, enter the direct space between the university educator and the student, through the university educator. Cummins (2003) continues to explain the difference of coercive versus collaborative power, where 'coercive power' refers to power that promotes dominance and is to the detriment of a subordinated group. 'Collaborative power' refers to power relations where all parties are emancipated through the relation, where identities are shaped in order to address socially unjust practices. Maxine Greene (2001:38) asks the following pertinent questions about the power hidden in teaching and learning practices (those practiced by the university educator), and the potential awaiting to be unlocked.

Is not learning, authentic learning, a matter of going beyond? Is it not an exploration generated by wonder, curiosity, open questions? Is there not always a drive to reach beyond what is deliberately taught? Is it not the case that learning really begins when people begin teaching themselves? And is there not a special pleasure, a delight found in the discovery, in the sometimes startling realisation, that what is being learned affects the manner in which we make sense of our world?

This notion links closely with Rancière's (1991) thoughts in *The ignorant schoolmaster* as discussed in 1.7.2. In this book, Rancière argues that, unless the university educator is emancipated enough to understand and to be willing to learn equally from the student, the student will be powerless and will not be able to learn her- or himself, as the power dynamic will be such that learning could only happen through the university educator.

The intrinsic danger of power, even though power beholds the beauty of transforming society into a space of equality and justness, is that those in power construct knowledge to support their view of the world, privilege and marginalisation. Through the constructed knowledge in this matter, the ‘other’ is also shaped in order to believe that this is the only true knowledge and interpretation that exist (Banks, 2005:104). Those that are marginalised or those with a social consciousness, should indeed challenge existing constructed knowledges supporting institutions and practices to discover the hidden power and the hidden meaning concealed within. To be vigilant about identifying hidden power and the influence of an embedded power directive is an imperative (Scatamburlo-D’Annibale & McLaren, 2005).

Building on the power within the classroom, where the university educator is shaped by the institution, Gouws (2004) concludes that institutions – for purposes of this study, educational institutions – indeed play a role in imprinting identity when there is a dominant group that influences, through power, the norms and practices of the institution. Thus, inevitably, university educators will be influenced by the identity of the institution and, in essence, also the knowledge that is accepted by the institution as truth.

Torres (1998) states that it is often not possible for HEIs to deliver on the requirements that are enforced on them from legislative perspectives. I include a comprehensive quote by Boler (1999:6–7) from her analysis of power, to shed some light onto the potential influence of government legislation and policies.

In attempting to understand emotions in relation to power and culture, we are immediately confronted with an unresolved tension embedded in our everyday language and scholarly discourses. This is a tension between studies of ‘structures’ and forces of power (economic, political and legislative) on the one hand; and accounts for individualised, ‘intrapsychic’ experiences on the other. If we adopt, for example, a Marxist perspective that emphasizes how capitalism shapes who we are, it becomes challenging to account for how and when individuals resist capitalism, and how people choose to act on their own will and resist dominant social forces. If on the other hand one focuses on the agent, or the person, there is a tendency to explain people’s choices without accounting for how choices are powerfully influenced by social forces ... The shift in thinking about emotion as public rather than simply private allows us to glimpse the relationship between social control, hegemony and emotions. Hegemony refers to ‘total societal control’ obtained through material and economic force – but obtained as well by ‘shaping’ and ‘winning’ the consent of the oppressed. The success of hegemony,

particularly patriarchal and capitalist hegemony requires that divisions between public and private spheres be upheld.

This quote lays the foundation for the next line of argument, where I will focus on critical pedagogy theorists' criticism on educational institutions that are forced by governments to produce graduates based on market needs, instead of shaping a democratic society by shaping democratic values in students.

It is hard to deny the transformative capacity of education. The university educator therefore has an important moral task of influence, which requires that university educators understand the power potential and the unlocking and instigation of change that they have. University educators could play a role in transforming individuals and in shaping society (Costandius & Bitzer, 2015). However, in order for the positive impact of power within educational spaces to flourish, university educators need to be constantly vigilant.

We who are teachers [university educators] have to strive against limits, consciously strive. Moreover, there are always survivals from the past; there are always pressures; there are always a certain weight in the lived situations – a weight due to the environment, to traumas from the past, or to experience with exclusion or poverty or the impacts of ideology. We achieve freedom through confrontation with and partial surpassing of such weight or determinacy. We seek this freedom, however, only when what presses down (or conditions or limits) is perceived as an obstacle. Where oppression or exploitation or pollution or even pestilence is perceived as natural, as a given, there can be no freedom. Where people cannot name alternatives or imagine a better state of things, they are likely to remain anchored or submerged (Greene, 1995:52).

With this warning in mind, I turn my attention to the possible effect of the market economy on education.

Governments task HEIs to provide graduates who can respond to the needs of the current world, an ever-changing globalised and technological world. This has led to criticisms raised by critical educational theorists. During a world conference on higher education in 1998, Gibbons (1998:14–15) already stated:

Modern higher education systems are no longer dominated by the arts and the sciences. These core subjects have been covered over by layers of professional education: first, by the liberal professions; then by technical professions, principally the many branches of engineering and the technical sciences that accompanied the successive waves of industrialisation including the latest wave of the information sciences; by the caring

professions which were stimulated by the growth of the welfare state; and most recently by the new upsurge by the enterprise professions, centred upon business, management, and accountancy. The next wave may well have the environmental sciences at its core.

Gibbons's (1998) remark is especially relevant for the CA educational landscape, where students are educated to become trained accountancy professionals. I return to these dimensions in Chapter 6, when I discuss the specific factors influencing the CA educational landscape. Gibbons (1998) thus identifies a development within education, a surge for relevance per se, based on the needs required by a global and/or economic perspective.

Following from Gibbons above, Aronowitz and Giroux (2000) and Soudien (2014) are very critical about this recent development, especially relevant in light of the needs from an economic perspective that occurs within education.

Higher education represents for many a central site for keeping alive the tension between market values and those values representative of civil society that cannot be measured in narrow commercial terms but are crucial to a substantive democracy. Education must not be confused with training, suggesting that educators resist allowing commercial values to shape the purpose and mission of higher education (Aronowitz & Giroux, 2000:332).

Soudien (2014:909) is even stronger in the articulation of the potential threat to education by stating:

The nation's elite universities disdain honest intellectual enquiry ... They organize learning around minutely specialized disciplines, narrow answers and rigid structures that are designed to produce certain answers ... It keeps the uninitiated from asking unpleasant questions. It destroys the search for the common good ... and neglects the most pressing moral, political and cultural questions.

For critical educational theorists, the biggest threat to the demands on education from outside, e.g. the needs of a market economy, is the risk that the heart and soul of education will be lost, as it is possible that the opportunity to transform individuals through the educational process will be lost. Aronowitz and Giroux (2000:333) formulate this potential threat as follows.

Within the neoliberal era of deregulation and the triumph of the market, many students and their families no longer believe that higher education is about higher learning. Instead, the university offers a means of gaining a better foothold in the job market. Colleges and universities are perceived – and perceive themselves – as training grounds for corporate berths. Corporate culture has also reformulated social issues as largely

individual or economic considerations, cancelling out democratic impulses by either devaluing them or absorbing such impulses within the imperatives of the marketplace.

The above quote clearly epitomises the intrinsic fear that educational theorists have about developments in the educational landscape. As stated in Chapter 1 (see 1.3), I am a trained CA and therefore I believe in the potential values within a capitalistic system. From an ideological perspective, critical theorists very often believe the old system of education was better – where the focus was predominantly on the humanities and the arts – compared to the current education system where the focus is primarily on professional qualifications. Very often, this happens because some of these critical theorists believe in the welfare state and are more inclined towards a socialist paradigm than a capitalist paradigm (see 2.2). For me, it is not an either/or situation. I believe in the value of education, even though the outcomes are sometimes less than satisfying. In the same sense, I believe in the potential of a capitalist market economy, even though the outcomes are sometimes less than desirable. For me, part of the democracy-to-come, part of the potential power within education and part of the citizen-to-come lies in allowing the best of seemingly opposing systems or ideologies – of operating outside of pre-defined boundaries to where humanness are laid bare. Through education, HEIs can contribute to the shaping of citizens who can possibly contribute to the growth of the economy, and at the same time, address the issue of injustice and inequality. I believe that it is possible that one can have professionals with a social consciousness, if one educates accordingly (see Chapter 4). It is not either professional education or democratic education; it could be both. Walker (2008:158) states:

It is important to be clear that education as capability ought to be education also for the public and social good, as much as for the benefit of individuals. What makes schools, colleges and universities so important is that they have as their objective a changed human being. Education involves a becoming.

In line with my argument above and in line with the hope that resonates in the quote above, Peim (2013:178) states, “[e]ducation as a vehicle for equality remains a powerfully current orthodoxy, in spite of all the indications to the contrary.” We ought to teach in order to create a citizenry that demonstrates the qualities that are required for a democracy to flourish, irrespective of whether we teach in a professional programme or not. As Naval *et al.* (2002:109–110) state:

Education for democratic citizenship may be defined as the preparation of young people to become knowledgeable, active and engaged citizens within their democracy. It aims to

develop their capability for thoughtful and responsible participation as democratic citizens in political, economic, social and cultural life.

Very simply, “citizenship education must teach them [the students] to know, to care, and to act” (Banks, 2001:9).

Following from the summary above, which was aimed at defining democratic citizenship, I conducted a literature study of what various international educational theorists believe should be achieved through DCE. From my research in the field of DCE, five broad themes crystallised: cultivating humanity, solving social issues, pedagogical practices used, deliberation and participation, and democracy and democratic institutions. I will refer to each of the desired outcome themes of DCE briefly before discussing DCE from the perspective of the SA landscape in depth.

### **2.5.1 Cultivating humanity**

Martha Nussbaum (2003) argues that the three core values of cultivating humanity are:

- being able to examine yourself;
- being able to feel connected to all other human beings; and
- imagining how you would have felt or would have been affected if you were indeed in the shoes of another person.

Nussbaum believes that these are achievable through DCE. Accordingly, Walker (2008) concurs with the notion of cultivating humanity as perceived by Nussbaum, as these three core values form part of the capabilities approach that Nussbaum developed philosophically, when stating:

We are not stand-alone choosing agents and hence we need to consider not just what is good for ourselves but how this affects others and the communities within which we live and work. It may therefore be appropriate to widen a consideration of democratic processes to include theorisations of the common good as expanding the capability approach’s emphasis on individual development (Walker, 2008:158).

“[The capabilities approach] was pioneered in development economics by Amartya Sen, and has been developed philosophically by Martha Nussbaum as a significant contribution to campaigns for poverty reduction and against global inequalities” (Walker, 2008:149). Walker (2008:149) continues to explain the link between the capabilities approach and education, specifically cultivating humanity within the democratic education landscape when she says, “[t]he capability approach is strong on educational purposes that inflect towards democratic



freedom and the role of education in forming reflexive human beings able to choose and to have full and complete lives.” Similarly, Fielding (2000:413) argues that, without the human agenda as the pinnacle outcome of education, education as such is nullified.

The same kind of danger threatens from the apparent rise of technicist models of pedagogy, which have received so much attention of late. If we deprive teaching of its wider human purposes, if personal encounters are reduced to functional exchanges, teaching will become unpleasant, unproductive, unsustainable and utterly without joy or educational justification.

Fielding (2000) argues that education for professional fields, educational focus on fulfilling the needs of a market-driven economy, could endanger the intrinsic value or benefit derived from education. Importantly, however, for my argument throughout, Fielding (2000) does not argue that it is mutually exclusive. The human agenda should just be positioned within the core of all educational fields. Boulton and Lucas (2011:2517) come to the same understanding as Fielding (2000).

Therefore, those parts of the university and its research which deal with the human being as an individual or as a collectivity (that is, the humanities and the social sciences) are as important as science and technology and are as central to the well-being of society.

Boulton and Lucas therefore imply that both technical professional knowledge and those fields focusing on the human agenda, are equally important within the university context. These scholars above argue that we can indeed cultivate humanity through democratic education, since education is all about a changed human being. It is all about values in becoming, and therefore it is all about democracy-to-come, irrespective of the field of education.

### **2.5.2 Solving social issues**

Veugelers (2007:113) argues that the outcome of DCE should be:

Relevant knowledge must be taught. It is however more important that attention is given to the moral development of young people: to their values, their process of giving meaning to life, their skills for moral reasoning, their dialogical competences, their acting and their reflection.

If citizens could be transformed to have a social consciousness, then democracy will flourish and human beings will flourish. The values within the educational landscape, especially those that are embedded, are extremely important, since Veugelers (2007:117) argues, “[w]e should



realise that all education encourages certain values and in doing so works on the development of citizenship.” In line with Veugelers (2007), Friedrich, Jaastad and Popkewitz (2010:574) argue, “[f]orming the citizen, one of schooling’s main functions since its modern foundation, is seen as granting the individual agency (i.e. ‘empowerment’) needed to literally change the world, and thus fulfil the promise for the desired future of society.” This argument is again linking the promise of possibility within education to the promise of the flourishing within a democracy.

### **2.5.3 Pedagogical practices used**

In Chapter 4, I will argue in depth for the required pedagogical practices within DCE. Pointing briefly to some practices here, I refer to Nussbaum (2006), and Boulton and Lucas (2011). Nussbaum (2006:388) argues, “abilities connected with the ‘humanities’ and the ‘arts’ are crucial to the formation of citizenship”, and she claims that irrespective of the educational field, university educators should include teaching and learning practices that comprise some form of visual or sensory stimuli (‘arts’ field) or some form of social justice or emotional debate (‘humanities’ field). “They [students or future citizens] must be cultivated if democracies are to survive, through educational policies that focus on pedagogy at least as much as on content” (Nussbaum, 2006:388). It is thus not just the *what* (content or knowledge) that gets taught that is of importance, but also the *how* (the method or teaching and learning practice utilised, i.e. pedagogy). Similarly, as Boulton and Lucas (2011:2511) argue, whom I quote at length.

There is, or should be, in university education, a concern not only with what is learned, but also with how it is learned. Too much pedagogy is concerned solely with the transfer of information. Even an education directed towards immediate vocational ends is less than it could be, and graduates are left with less potential than they might have, if it fails to engage the student in grappling with uncertainty, with deep underlying issues and with context. Generation by generation universities serve to make students think. They do so by feeding and training their instinct to understand and seek meaning. It is a process whereby young people, and those of more mature years who increasingly join them as students, are taught to question interpretations that are given to them, to reduce the chaos of information to the order of an analytical argument. They are taught to seek out what is relevant to the resolution of a problem; they learn progressively to identify problems for themselves and to resolve them by rational argument supported by evidence; and they learn not to be dismayed by complexity but to be capable and daring in unraveling it. They learn to seek the true meaning of things: to distinguish between the true and the

merely seemingly true, to verify for themselves what is stable in that very unstable compound that often passes for knowledge. These are deeply personal, private goods, but they are also public goods. They are the qualities which every society needs in its citizens.

It is obvious from the above quote, firstly, that Boulton and Lucas (2011) are in agreement with other scholars about the importance of teaching and learning practices and, secondly, that teaching and learning practices should enable students to find meaning and clarity within a specific complex context.

#### **2.5.4 Deliberation and participation**

Saltmarsh (2007) believes that students can only be active in society, thus fulfilling their democratic duties, if they participate in their own learning. The importance of creating an environment in the classroom where students can deliberate and participate is therefore relevant to ensuring a democratic citizenry. Means (2014:124) argues at length the importance of participation for future social change.

[E]ducation, in terms of its organization and in terms of pedagogy, should both mirror and work to serve democratic principles and deepen democratic social relations. For radical democrats, as with critical pedagogues, this is meant not as a means to incorporate students into the given material and symbolic order, but to create the conditions in which students may develop the intellectual tools and consciousness to participate directly in making and remaking social life – thus enacting democracy as an open-ended and unfinished process of informed criticism and collaborative possibility.

#### **2.5.5 Democracy and democratic institutions**

Kan (2011:4981–4982) states that, in order to cultivate democratic citizens, students should be informed about the “rights and responsibilities” within democracies. Criticising should be followed up with an inspired solution, and “democratic values such as human rights, peace, justice and equality” should be emphasised (Kan, 2011:4981–4982). The importance of democracies and the functioning of democratic institutions as required outcomes for education is highlighted by Osler and Starkey (2006). As stated by Boye (1998:38), “democracy cannot function without democratic institutions which make democratic life possible”. Thus, the future citizenry needs to understand how a democracy works, but also the functioning of democratic institutions.

The argument thus far was to group the views regarding DCE of international educational theorists thematically together. I briefly introduced the five broad themes that could be identified (see 2.5.1–2.5.5). Following from the broad themes of outcomes listed and discussed above, I now continue the argument by focusing on the DCE landscape in the specific context of South Africa. The discussion begins by focusing on the legislative terrain within South Africa and then continues by introducing aspects specifically applicable to South Africa, a role player on the African continent, through the voices of SA educational scholars.

From an SA legislative perspective, in addition to the legislation mentioned in Chapter 1 (see 1.4), I discuss two further legislative documents, namely the Higher Education Act No. 101 of 1997 (RSA, 1997) and the National Plan for Higher Education in South Africa (NPHESA) (Department of Education [DoE], 2001). The pre-amble to the Higher Education Act No. 101 of 1997 (RSA, 1997) lists the following eleven elements that constitute the purpose of this Act, namely to:

- Establish a single co-ordinated higher education system which promotes co-operative governance and provides for programme-based higher education;
- Restructure and transform programmes and institutions to respond better to the human resource, economic and development needs of the Republic;
- Redress past discrimination and ensure representivity and equal access;
- Provide optimal opportunities for learning and the creation of knowledge;
- Promote the values which underlie an open and democratic society based on human dignity, equality and freedom;
- Respect freedom of religion, belief and opinion;
- Respect and encourage democracy, academic freedom, freedom of speech and expression, creativity, scholarship and research;
- Pursue excellence, promote the full realisation of the potential of every student and employee, tolerance of ideas and appreciation of diversity;
- Respond to the needs of the Republic and of the communities served by the institutions;
- Contribute to the advancement of all forms of knowledge and scholarship, in keeping with international standards of academic quality;
- And whereas it is desirable for higher education institutions to enjoy freedom and autonomy in their relationship with the State within the context of public accountability and the national need for advanced skills and scientific knowledge (author emphasis).

From the list above, it is evident that the SA government strongly believes that higher education has a significant role to play through educational practices, in nurturing and

establishing a democratic society that demonstrates democratic values. It is also evident that the SA government believes in the values of democracy that could be promoted or cultivated, as well as in the demands or needs of the country and its citizens. Of note is the aspect of accountability. Government is stipulating that they believe in the autonomous nature of HEIs, but that they will keep the institutions accountable for both the democratic values and the technical quality of skills of graduates. Although the majority of the elements above link to democratic values, items number nine and eleven (underlining added) in the above list clearly put focus on particular skill sets that are required in the current SA context.

The National Plan for Higher Education (DoE, 2001) lists sixteen outcomes, which are more detailed than the elements listed above from the pre-ambule of the Higher Education Act No. 101 of 1997 (RSA, 1997) and which are desirable to be achieved by HEIs. The sixteen outcomes are categorised into the following five sections.

- Section: Producing the graduates needed for social and economic development in South Africa (Author emphasis on two relevant outcomes in this section, namely Outcome 5: Enrolments by fields of study and Outcome 6: Enhanced cognitive skills of graduates);
- Section: Achieving equity in the South African higher education system
- Section: Achieving diversity in the South African higher education system
- Section: Sustaining and promoting research
- Section: Restructuring the institutional landscape of the higher education system

From the sections above (and the two specific outcomes highlighted under the first section) the equal importance of democratic values and for technical skills that are driven through legislation in the SA context is again apparent. Seemingly, the SA government acknowledges that we live in a rapidly changing era where globalisation and technological advancement constantly change the landscape within which citizens operate. Graduates of HEIs therefore should leave the institutions with democratic values embedded, together with a technical skill set for our current world environment. There is, however, some suggestion that institutions should increase their student participation in business and commerce and sciences. Some scholars (such as Aronowitz & Giroux, 2000; Soudien, 2014) would argue that this suggestion might come at the expense of the humanities and therefore could potentially be detrimental to the educational process.

In light of the outcomes extracted from the National Plan for Higher Education (DoE, 2001), the influence of the then Minister of Education, Professor Kader Asmal, should not be

underestimated. Professor Asmal made the following statement when releasing the findings in the Report of the Working Group on Values in Education (DoE, 2000:4):

We need to promote values that will discourage the products of our education system from engaging in activities that undermine the wellbeing of our people. There is a big task ahead to develop the values on which our democracy is being constructed and on which our future depends. Values cannot simply be asserted; it will require enormous effort to ensure that the values are internalised by all our people, by our institutions, and by our laws and policies. This is what we fought for. This is what our people deserve, not only because it is morally right, but also because we can never have peace without it. This is an unavoidable responsibility for everyone involved in education.

The following six values have been identified by the Working Group on Values in Education, and should be promoted by the educational landscape in South Africa, in order to realise the beneficial fruits of democracy (DoE, 2000:6):

[P]romotion of the values of equity, tolerance, multilingualism, openness, accountability and social honour at our schools ... These values derive from our Constitution and Bill of Rights, as well as considerations of educational philosophy. They are important for the personal, intellectual and emotional development of the individual. They are also influential in determining the quality of national character to which we as a people in a democracy aspire.

Waghid argues that, if these values could be achieved, this will be a huge step in the right direction for transforming human beings into a democratic citizenry, as this would result in the constructing of “civil spaces for learners to learn about others’ differences, engaging deliberatively with others, and establishing an appreciation of the rights of oneself and others” (Waghid, 2009:404–405).

In light of the three legislative documents introduced above, the higher education system in South Africa needs to deliver graduates who have the required skill set to address the needs in the current environment. In essence, the contribution of HEIs to society should be increased participation as democratic citizens in service of the needs of society. This is the plea expressed in legislation and policies. HEIs responded – as already addressed in Chapter 1 (see 1.4) – by including a graduate attribute, which states that the notion of participating towards the ‘public good’ should be embedded in graduates. The problem with HEIs adopting this graduate attribute is that I do not believe one can measure this outcome, which in effect implies that if one cannot measure something, one is most likely not delivering it.

Equally, local governments exist to provide basic services to their communities, but are not able to measure the delivery, with the result of unhappy citizens as they are denied basic civic democratic rights (AGSA, 2017). How would HEIs measure whether a student has been transformed and/or has been shaped by social consciousness to such an extent that she or he will contribute to creating – with others – a democratic society, and thus can graduate?

Soudien (2014:918) argues:

Clearly, however, what the ‘public good’ is, is a contentious subject, and, perhaps, so it must be. It should not, therefore, be assumed that there is a *natural* [original emphasis] position in which the university finds itself or towards which it should go in relation to these issues.

If we have to measure HEIs based on society or the level of inequality still prevailing, then unmistakably HEIs are perhaps struggling to fulfil their mandate, as the SA society is not representative of a society that consists of democratic citizens (arguably not all citizens were exposed to the HEI landscape). I will argue in the chapters to follow, that the risk exists that HEIs might erroneously believe that they are in fact delivering graduates who will live and work for the ‘public good’. This could be a dangerous assumption. I will argue that only the teaching and learning practices adopted by all university educators in all departments within the institution, could be indicative of whether students have any chance of being transformed by the institution into individuals who will add value to the democratic society.

Having sketched the picture from the legislative drivers in South Africa through to the response of the HEIs in introducing graduate attributes for the ‘public good’, I now incorporate the views on DCE in South Africa.

Graham Ward is an English theology professor with a specific research focus on theology, philosophy and cultural studies (University of Oxford, n.d.). Ward delivered a lecture titled “Decolonizing theology” in South Africa during 2017 where he raised a strong argument about ordinary people driving the required change, instead of leaders debating issues. He consequently argued that, very often, “doctrine is rooted in living. It comes from below, not above” (Ward, 2017:580). Perhaps it will not be more policies or more legislation from the SA government that will instigate change and transform the outcomes achieved through the higher educational landscape in South Africa, but change might be driven by the individuals within higher education (e.g. the university educators).

A significant matter that is overlooked when a developing country, such as South Africa, is competing in the global world, is the risk of ignoring valuable knowledge and practices from within the country and the continent (Soudien, 2014). Soudien (2014:909) argues:

[I]t has to develop another kind of openness, one that is prepared to engage with the whole spectrum of knowledges and understandings that live on the South African social and cultural landscape. They must include those that are described as Western, African, modern, traditional, ‘powerful’, ‘useful’ and so on, and, fundamentally, the whole spectrum of people that are the living bearers of these knowledges. It calls for a willingness to connect that which either appears not to seek connection or wishes to remain disjunct, questions of past, present and future, of what appear to be the incommensurate domains of old and new knowledge, old solutions and new problems.

The argument here is that the *what* (thus the knowledge or content) to teach is equally important as the *how* (Chapter 4) or the *who* (Chapter 5). Following from the above, it is therefore implied that university educators need to question the content they have been teaching for many years, and determine whether it is sufficient for the current SA context. In one sense, the above suggestion by Soudien – to include knowledge from outside of the Western world – addresses in a small manner the call for decoloniality (refer to 1.8), discussed in Chapter 6.

In another sense, the inclusion of content or knowledge (featuring views from the African continent) touches on the African notion of *ubuntu*, and is a call for the incorporation of the philosophy of *ubuntu* into the SA democratic educational landscape. Arguably, the principles underpinned within the African philosophy of *ubuntu* cannot exclusively be attributed to the African continent, even though the philosophy pre-dates colonialism, as other societies also incorporate principles pertaining to humanness. Emeritus Archbishop Desmond Tutu (1999:34–35) defines *ubuntu* as a term that is:

[V]ery difficult to render into a Western language. It speaks of the very essence of being human. When we want to give high praise to someone we say, ‘*Yu, u nobuntu*’; ‘Hey, he or she has *Ubuntu*.’ This means they are generous, hospitable, friendly, caring and compassionate. They share what they have. It also means my humanity is caught up, is inextricably bound up, in theirs. We belong in a bundle of life. We say, ‘a person is a person through other people.’ It is not ‘I think therefore I am’. It says rather: ‘I am human because I belong.’ I participate, I share. A person with *Ubuntu* is open and available to others, affirming of others, does not feel threatened that others are able and good; for he or she has a proper self-assurance that comes from knowing that he or she belongs in a



greater whole and is diminished when others are humiliated or diminished, when others are tortured or oppressed, or treated as if they were less than who they are.

As such, following from the above definition, one could argue that the notion of *ubuntu* and the notion of equality for which the French philosopher, Jacques Rancière (refer to 1.7.2) is known, complement each other. For Rancière, it is all about the recognition of the other, rendering all equal on humanness, participation and deliberation, listening first and then speaking. These matters are encapsulated in the heart of *ubuntu*. In line with Rancièrian thought and the African notion of *ubuntu*, Waghid (2018a:7) argues:

[E]ducation seems to be connected to two acts: being in association with others, and engaging and justifying one's understandings in their presences. And, the act of engaging with people and co-belonging with them in an atmosphere of deliberative action is to become situated in others' presence through education.

In addition to the openness towards African voices and the notion of *ubuntu*, other factors that should be considered in the unique SA context, are eloquently argued for by Leibowitz (2012b). Leibowitz (2012b:4) argues that when students leave HEIs, they should have had obtained “qualities of being and relating, such as knowledge of the other, ethicality or empathy; and qualities of becoming, which are more process and learning orientated, such as risk taking, criticality and reflexivity” in order for them to contribute to society as democratic citizens. According to Leibowitz (2012b), in the SA context, obtaining and demonstrating these qualities are however complex, to say the least. Assié-Lumumba (2017) agrees with Leibowitz (2012b) when she comments on the fact that part of inequality lies in the fact that both poor and rich children have aspirations, but only those with sufficient socio-economic backgrounds are assured of reaching those aspirations, whilst others experience the harsh reality of deterrents in order to obtain qualifications. Leibowitz (2012b:4–12) argues that one needs to consider, amongst other things, the specific HEI at which the student is studying as well as the SA national context. The specific HEI will be influenced by the social and political history of the institution, the available funding at the institution, and the embedded structural racism practices at play. In the SA context, we have previously advantaged and disadvantaged HEIs where a specific language and race were dominant, as well as institutions that were against Apartheid and those in favour of Apartheid. Those factors all contribute to the current climate at HEIs. Heleta (2016:1) argues that the majority of HEIs in South Africa “have not considerably changed; they remain rooted in colonial, Apartheid and Western world views and epistemological traditions”. In addition, Leibowitz (2012b) elaborates on the



specific aspects that influence the individual student, such as access to financial and material support, prior education, identity and affiliation, and cultural capital. All of these factors either support students through their educational journey or are detrimental to obtaining a further qualification. Besides the factors listed above by Leibowitz (2012b), in the SA context, one should always remember the effect of class, race and language. In the SA context, teaching for democratic citizenship should leave room for understanding these factors at play. Biraimah (2016) argues that, in terms of these factors, one should not only focus on the limitations they hold (as they do), but university educators should rather use them as a foundation to utilise pedagogical practices (and the knowledge construct) to ensure that all benefit from the educational practises. This will create an “inclusive and culturally responsive learning environment reflective of [the] vision of education as the great equaliser” (Biraimah, 2016:50).

Besides the challenges listed thus far, similar to the concerns of international scholars, Waghid (2001a) is concerned about the notion of educating for the demands of the market economy, thus producing skilled professionals in order for South Africa to compete with the rest of the world. Waghid (2001a:460) states, “[i]n my view, this could lead to the humanities and social sciences departments at higher education institutions being downsized or facing the prospect of gradually being merged with other departments for the sake of economic relevance and competitiveness.” Waghid (2001a) believes this will be detrimental to transforming human beings in the educational process, as students will become technical experts in their chosen fields, but not necessarily change-makers for social cohesion in South Africa. Even more strongly articulated, Millar (2014:11) states, “universities were also presented with the demands of the makers and shakers of capitalism who insisted on highly-skilled knowledge workers to meet their need for ever-expanding profit”. Davids and Waghid (2017) argue that it is evident that in the SA landscape, HEIs are producing disciplined experts instead of social democratic citizens. That means that the focus of HEIs is on the skill set that should be acquired by students, rather than on the democratic values that students should adopt. I would contest that by stating that the outcomes and values in the legislative aspirations of the DoE, on balance, are exactly what is required in the current environment; therefore, the problem is not in the mandate, but in the execution of the mandate. This again puts focus on the teaching and learning practices of the university educator (Chapters 4 and 5).

Further to my argument above – that education should produce candidates for the workforce, who are simultaneously skilled experts and who demonstrate democratic values in order to apply these values within their chosen fields – I would like to highlight another important aspect. Archer and Chetty (2013:135) aver, “[w]ithin the South African context, the value of a tertiary qualification in attaining employment is illustrated in the unemployment rate according to level of education.” In a country riddled with excruciating levels of inequality, a divide between the rich and the poor, employment is paramount for social survival. During 2016, Festus, Kasongo, Moses and Yu conducted a study on the workforce of South Africa for the twenty-year period from 1995 to 2015. The following were some of the findings.

- “[H]aving no or incomplete primary schooling each accounting for unemployment rates of about 18% in 2015, while individuals with post-matric qualifications recorded the lowest levels of 6.6% (degree holders) and 15.8% (post-matric certificate/diploma)” (Festus *et al.*, 2016:594).
- “Individuals with incomplete secondary schooling have consistently recorded the highest share of unemployment levels (averaging 50%) in each of the periods in question” (Festus *et al.*, 2016:592).
- “Thus, while the demand for employees with post-matric qualifications has increased from 2005 to 2015, the qualifications themselves (for some graduates) may not be suitable for what the labour market requires” (Festus *et al.*, 2016:594).

To reduce poverty, people need to earn money, thus they should be employed and this implies having a qualification, but not just any qualification, preferably a qualification that is required by the SA economy. This supports my viewpoint that we should not be arguing about ideologies or fight capitalism or resist educating professionals. Rather, we should consider how to instil democratic values within capitalism and within professional fields. We have to consider how we can still transform human beings – in an ever-changing global technology-advanced reality and through education – into highly skilled professionals with a socially just awareness and consciousness. Along this line of thought, Waghid (2001a) says that, if we could combine or incorporate matters of the humanities and of democratic citizenship in business, science and technology courses, this might contribute towards developing democratic citizens, as this would “deepen the capacities of students to understand and practise values of democracy” (Waghid, 2001a:461). My perception is that we are experiencing a pendulum movement. Initially, education was embedded within philosophy, socialism and liberal thought. Subsequently, education moved towards technical skills for

trained professions, supporting a capitalist market-driven society. Perhaps what we need for a democracy-to-come and for flourishing human beings, is the poignantly balanced position of the pendulum, where we take the best of both positions, instead of fighting for ideologies and viewpoints. Rather than trying to paint the opposing viewpoint negatively, we should instead embrace the positives.

I have started this chapter by defining what democracies are, through to what is required from citizens within a democratic society. I have continued the argument by identifying that the qualities associated with democratic citizens could most likely only be instilled through education, as students are then exposed to a diverse environment. I concluded the argument by focusing on the DCE landscape, incorporating the views of international scholars initially. From that base, layers were added to the conversation comprising matters specifically contextual to the SA landscape. Having argued the need for DCE in South Africa, I continue the argument in Chapter 3, by highlighting that part of the outcome of education in South Africa specifically should be that, within the citizenry, there will be leaders who will be able to make ethical decisions. In Chapter 1 (see 1.1 and 1.2), I raised issues concerning leaders in both the private and public sectors who have disappointed the SA public by acting unethically. It is thus from a SA perspective important that the future leaders of this country are able to lead ethically.

## CHAPTER 3

### CODES OF CONDUCT AND THE IMPACT ON ETHICAL DECISION-MAKING

In Chapter 2, I argued that for a democratic South Africa to function in a way that promotes equality, the country is in need of socially just democratic citizens. Such citizens will portray a willingness to change the conditions for human engagement, such as being able to look beyond themselves and to consider the justness of their actions. This, I argued, could be engendered through DCE. Here I concur with Etieyibo (2017:312) who states:

[E]ducation in general, is not only to make people smart or equip them with intellectual capacities and skills, but also to make them good, moral and virtuous, or to engineer in them such capacities that will enable them to act morally and be well-behaved individuals in order to lead meaningful and flourishing lives.

In Chapter 4, the teaching and learning practices for DCE will be discussed, i.e. those teaching and learning practices that could perhaps facilitate a process that will enable the possibility of cultivating socially responsible citizens. Towards the latter part of my argument in this dissertation (see Chapter 6), my focus will turn entirely to the CA educational landscape in South Africa. In developing my argument, I discuss in Chapter 3 the connection between a socially responsible democratic citizen (as argued for in Chapter 2) and ethical decision-making. This is important as CAs (see 1.5) often fulfil a leadership role in the business world, as either CFOs or CEOs, where they have to make decisions. Whether those decisions are ethical or not, could and will affect the broader society.

Very often professional bodies, such as for accountants, engineers or lawyers, have professional and ethical codes of conduct to which the individual professionals need to adhere in order to remain registered at the professional body. In developing my argument, it is thus intrinsically important to consider the relationship between these professional and ethical codes of conduct and the way South Africa requires its citizens to conduct themselves. In this chapter, I report on studies conducted on the implementation and teaching of ethics, either as a separate module or embedded in the current core technical modules in the accounting curriculum, and the relationship between these and the professional and ethical codes of conduct for the profession. In addition, I will analyse whether there is a causal relationship

between the professional and ethical codes of conduct and the behaviour of accountants in practice.

The International Federation of Accountants (IFAC) issued an information paper in August 2006 titled “Approaches to the development and maintenance of professional values, ethics and attitudes in accounting education programs” in response to ethical failures in the profession during the early 2000s (IFAC, 2006). Within this information paper (IFAC, 2006:16–17), “[t]he term ‘ethics’ is expressed as an over-arching term for values, ethics and attitudes”, especially in light of the professional behaviour and characteristics of the profession. From the perspective of the accounting profession, thus, the term ‘ethics’ has a broad meaning and should not be restricted to a narrow view of a set of rules to be followed, as it is much more than that, especially since IFAC (2006) makes reference to values and attitudes. When IFAC, through this information paper (2006), requested the inclusion of ethics into the accounting education curriculum, they were in essence requesting far more than the inclusion of the professional and ethical codes of conduct. To instil values, to form attitudes, those concepts or ideals are linked to who one is and how one will act, thus implying that some sort of formation and imprinting should occur through education. In the SA context, this implies that accounting students should be able to notice the inequalities and to decide on appropriate action once they start practicing.

In the next section, I start my argument by establishing the connection between social justice for the broader SA society and ethical decision-making. I then elaborate on the argument by focusing on the teaching of ethics in accounting education.

### **3.1 SOCIAL JUSTICE AS A RESPONSE TO AN ETHICAL CALL**

The late Attorney General of the United States, RF Kennedy, stated in 1966 during a speech delivered at UCT in South Africa – thus within the reign of the Apartheid regime:

[I]t is from numberless diverse acts of courage and belief that human history is shaped. Each time a man stands up for an ideal, or acts to improve the lot of others, or strikes out against injustice, he sends forth a tiny ripple of hope, and crossing each other from a million different centres of energy and daring, those ripples build a current which can sweep down the mightiest walls of oppression and resistance (Kennedy, 1966).

The imperative for socially just action, as expressed by Kennedy, is as important today as it was back then. The focus of Kennedy’s statement was on the response that is required, a response to noticing or being made aware of a situation of injustice. It therefore follows that

“[k]nowledge of issues is in and of itself inadequate” as, besides being aware of complex challenges and injustices prevailing in the South African society, we need citizens willing to respond to these challenges, willing to be part of the solution and willing to collaborate in order to establish a more equal and just society (Lotz-Sisitka, Wals, Kronlid & McGarry, 2015:73).

Similarly, Maré (2017:47) argues, “[c]onfronting and acting on inequality provides that ‘collective space of anguish’ and also the clear demand for collective social action towards resolution.” The collective social action to which Maré (2017) is referring and which constitutes the actions of various individuals, creates a space of understanding and of compassion, as the plight of the marginalised has been heard. This is what Kennedy (1966) referred to as the current that would ripple through society, which would break down the walls – and it all started with one individual who was willing to notice and to respond, and who motivated another and then again another. But first, citizens must come to a realisation of the nature and consequences of an unequal world and society. During the 1960s, American poet James Patrick Kinney (n.d.) wrote a poem titled “The cold within”, which illustrates society’s lack of restorative justice and collective consciousness. In this poem, Kinney depicts six strangers from diverse backgrounds, in relation to race, social class, gender and religion, who were all seated near a fire that would soon burn out. Each of the six people had a wooden log in her or his hands and could have used it to stoke the fire, and therefore could have contributed to collective warmth and well-being. None, however, was willing to do so, however, as they contemplated on the apparent superficial differences between them. The poem ends with the following poignant stanza (Kinney, n.d.):

The logs held tight in death’s still hands  
Was proof of human sin.  
They didn’t die from the cold without  
They died from the cold within.

The risk for us in South Africa is that we will ‘die from the cold within’, unless we respond to the social injustices prevailing in our society of which poverty and equality perhaps hold the greatest danger.

As Jourdan (2012) importantly argues, in order to be concerned about the plight of those experiencing inequality – thus to be drawn into finding solutions for the injustices that prevail in society – one needs to have a deliberative encounter with those living embedded in unjust realities. As I mentioned in Chapter 1 (see 1.3), my personal experience of a process of

transformation, of being transformed through deliberative encounters when I worked for Mencap in the United Kingdom, greatly influenced my perceptions of the potential value of deliberative encounters. In Chapter 4, I return to this significant concept of deliberative encounters when I discuss the teaching and learning practices for DCE. Jourdan's (2012) reflections are based on the philosophy of Emmanuel Lévinas, whose philosophy has at its core the encounter with another person and the effect and possibilities that such an encounter holds. Lévinas, a French philosopher, had a significant effect with his thoughts, by focusing on ethics and philosophy and the following two statements potentially address the essence of his work, namely "to interpret existence and transcendence in light of the birth of ethical meaning", and "transcendence is the spontaneity of responsibility for another person" (Bergo, 2017:n.p.). In line with this notion of responsibility, I argue that what South Africa requires is that citizens take responsibility to redress injustices. Such responsibility will be ethical, as taking responsibility in essence implies a response to an ethical call. This response to an ethical call however, depends on the "relation of rational beings to one another" (Naudé, 2017a:n.p.), or to put it differently, "ethics is a relationship with another" (Lévinas, 2000:138). Deliberative encounters are therefore a fostering ground for potential relationships between those privileged and those marginalised.

Based on the fundamental thinking of Immanuel Kant, Habermas (1995:109) directly connects ethics or morality to social justice by arguing that a question of ethics or morality should always have a rational answer, namely "we ought to do what is equally good for all persons". Similarly, Van der Walt *et al.* (2014:840–841) report, "[t]he notion of 'justice' is one of the key features of any morally mature society. It includes concepts such as moral aptness, a virtue based on or founded in ethics, rationality, law, fairness and equity", clearly highlighting the interrelationship between ethicality and social justice. When making the connections between ethics and teaching practise, Bull (2006:26) argues, "civic education is certainly a kind of moral education in that it promotes and supports a public morality, that is, the agreements about the principles governing citizens' relationships and obligations to one another". One could therefore argue that when we make decisions, we should not just consider the potential effect of those decisions from our own perspectives, but also the potential effect of those decisions on others and the wider community (Walker, 2008). Democratic citizens should thus be able to act in a socially just way, and as argued in 2.4, they will be citizens who are willing to engage in dialogue, have an attitude of tolerance and



who are concerned about society as a whole. More importantly, these citizens should also be grounded in ethical or moral principles.

As reported in sections 1.1 and 1.2, the SA society could attest to the disastrous effect on society if and when those with decision-making authority in the public and private sectors lack a strong ethical compass. This is an issue that we, as a collective SA society, need to address. Perhaps the necessary ethical sensitivity by citizens could be developed through DCE. Citizens with professional knowledge, competencies and skills can only truly contribute to a democratic South Africa if they are not committing fraud (thus avoiding negative action) whilst providing their technical skills. On the other hand, they could also actively promote social justice (eager to establish positive action) while providing these technical skills (Noddings, 2005). Foundational to the point made above, Janoff-Bulman, Sheikh and Hepp (2009:533) found evidence to support the two orientations of morality:

Proscriptive morality is inhibition-based, sensitive to negative outcomes, and focused on what we should not do. In contrast, prescriptive morality is activation-based, sensitive to positive outcomes, and focused on what we should do. Proscriptive morality reflects an avoidance-based motivational system, whereas prescriptive morality reflects an approach-based motivational system (author emphasis).

In order to engage with the issue, it is therefore important to determine whether individuals who, through their decision-making, are adhering to professional and ethical codes of conduct, are doing so to avoid getting into trouble, or whether they are driven by addressing current prevailing injustices.

Making decisions, however, are perhaps more complex than just stating immediately that an individual is lacking ethical sensitivity, as argued by Hellsten and Larbi (2006:138):

While the existence of unethical behaviour, unprofessional conduct and corruption may be symptomatic of malfunctioning institutions of the state, these may be due to two different reasons. On the one hand, it can clearly be a sign of self-interest and indifference. On the other, it may be due to social duties and economic conditions in a manner that leads individuals into situations in which they have to make ethically difficult choices to manage their daily lives.

Citizens working in environments where they have to make decisions regularly – especially those practising professions regulated by professional bodies – will constantly be confronted by ethically complex situations. Having to adhere to professional and ethical codes of conduct clearly does not instil a socially just consciousness within these individuals (Hellsten & Larbi,



2006). Although rule-based codes of conduct aim to deter criminal wrongdoing, they do not cultivate inherent ethical responsibility (refer to the concept of prescriptive morality earlier in this section). If it were indeed possible to deter criminal wrongdoing, it would have been possible to curb any criminal activity, as legislation would have prohibited lawless actions. Corruption, crime and violence in the SA society clearly illustrate that legislation does not curb lawlessness. Likewise, through professional and ethical codes of conduct, professional bodies similarly will not be able to shape peoples' conduct to make them socially just citizens who will make ethical decisions to the benefit of all.

As alluded to above, whilst performing your responsibilities and tasks, ethical dilemmas arise and the decisions that are made under those pressurised situations, affect the wider society, sometimes with dire results, as is evident in the SA society currently (Hellsten & Larbi, 2006). As argued in Chapter 1 (see 1.1), resources that should have resulted in service delivery, ended up in the hands of a few corrupt people, leaving especially the SA municipalities and SOEs in financial turmoil. As argued by Hellsten and Larbi (2006:143):

Unprofessional conduct is itself tied to a situation in which people are – one way or another – misusing their official positions for their personal gain or bending the professional code of ethics to give priority to their personal values and social commitment. Using one's public position and official powers for one's own benefit or overstepping the professional code of ethics because of one's personal beliefs and social commitments is a sign of unprofessionalism that allows and encourages corruption and leads to the reversal of ethical codes. Whether the reason is direct self-interest or social pressure, the end result is the same, lack of public trust and misuse of public resources.

Martha Nussbaum (2003), in an article titled "Cultivating humanity in legal education", argues that we should constantly be reminded that those with professional qualifications – which a country needs for their specific skill sets – are in the first instance citizens of the country. As such, it is important that those citizens, in addition to their specific skill sets, demonstrate the qualities that are required of socially just democratic citizens, especially if their decisions will affect society at large. In the same vein, Christians (2008) argues that compassion for other citizens should be the significant factor that drives decision-making. Nussbaum (2003) poignantly argues that, due to their professional qualifications, such citizens can and should be change-makers, drivers of social change, and drivers for equality. "[Lawyers] should learn to engage in normative ethical reasoning, by examining alternative accounts of decision-making, social justice, and other related topics." Nussbaum (2003:274)

thus argues for connecting ethical decision-making with social justice and the profession within which citizens operate. Similarly to the legal profession, the accounting profession is comprised of decision-makers in business, private and public sector environments, where the managing of finances, the keeping of accurate financial records for decision-making, good corporate governance and investment strategies could influence the lives of citizens directly (refer to the examples mentioned in sections 1.1 and 1.2). In South Africa, with its socio-economic complexities, financial decision-making is greatly important, as poverty and inequality are the greatest threats to the social cohesion of its citizens (Madonsela, 2018).

The SAICA Code of Professional Conduct (CPC) for chartered accountants acknowledges this responsibility by stating the following in its introduction, “[a] distinguishing mark of the accountancy profession is its acceptance of the responsibility to act in the public interest.” (SAICA, 2016b:9). The challenge thus is for professions to ensure that citizens entering the workforce have the required competencies and skill sets to fulfil their technical roles but, in addition, they should also be agents for social change, the latter by far the most difficult to achieve through the learning process (Lotz-Sisitka *et al.*, 2015).

During an interview, Kramer (2014) reflected on legal education, a profession similar to that of CAs, regarding the individual’s role in society through their profession. “[Legal professionals] cannot help clients unless they can really understand their problems; and they cannot serve the law’s broader roles in fostering a just society unless they can step back and see how their choices matter”. This lies at the heart of what becoming a future CA of South Africa truly entails: not just the technical skill set, but the technical skill set of a truly socially just democratic citizen wanting to instigate change in society. The decisions citizens make and the actions they take – thus CAs that often function within a decision-making capacity – is perhaps a result of who they are, as stated by Naudé (2005:541), “what we do, is the result of who we are”. Naudé (2005) continues by arguing that who we are, has been determined by the community that shaped us. Whether citizens, and specifically CAs, thus act on the inequalities and injustices prevailing in our society depends on who they are, on whether they are able to recognise the inequalities and injustices.

Focusing on the aspect of community as mentioned above, one needs to take into consideration the unique African world view. Okpalike (2015:1) states, “most times when the African world view is discussed, ... it is very likely to see religion and community feature as two basic characters of Africa from which morality can be sifted”. Okpalike (2015:12) continues by stating, “an African development cannot be invented in an American laboratory;

it cannot be designed on an Asian drawing board” and therefore the ethical being, in this instance the CA(SA), should be moulded not only by Western influences, but by influences true to the African continent. This is exactly what was highlighted by the #FeesMustFall campaign that started at university campuses in South Africa during 2015–2017 (refer to section 1.3.3). One of the primary aims of the #FeesMustFall campaign was for the decoloniality of the curriculum – a current weakness in the SA educational landscape as argued for by Takyi-Amoako and Assié-Lumumba (2018:11), “currently, the philosophy and its ideals, which constitute the essence of Africa and its people as well as their indigenous knowledges and history, are lacking in the educational policies and systems of this continent”. Stated differently by Waghid (2016:13) in reference to a previous SA president, Thabo Mbeki (he was the second democratically elected president), who actively promoted the idea of an African renaissance, “[i]n a way, he [Thabo Mbeki] reintroduced the concept of Africanism as a means to continue on the path of decolonization”.

Very often, the unique communal African world view is described under the term *ubuntu* (refer to section 2.3, 2.4 and especially 2.5 where the notion of *ubuntu* is discussed in depth) and as Muyingi (2013:566) states:

Ubuntu stands for a communitarian morality. The goal of that morality is dignity, reached through personal growth and fulfilment. The participation of the community is the essential means to personal dignity; hence, this participation is the motive and fulfilment of the process of morality.

Similarly, Waghid (2016:13) continues to argue, “[Thabo Mbeki’s] accentuation of *Ubuntu* alongside the idea of an African renaissance not only propelled the quest to decolonize Africa, but more importantly to foreground a way of doing along the lines of communality and human interdependence.” We thus need ethical beings to make ethical decisions, but since CA(SA)s are inextricably part of the African continent, the decisions should be to achieve social justice for all South Africans, and thus ultimately for all Africans, and for all of humanity – as we are in the unique position, coming from a tradition of community, to revive exactly that. Differently put by Waghid (2016:14), “[i]n other words, a person is obliged to cultivate ethically his or her well-being in the interest of community.”

As previously argued in this section, South Africa requires its citizens to take responsibility and to redress injustices. Such response to the ethical call in relation to the redress of injustices, will however depend on the relationships between citizens. Through the African notion of *ubuntu*, citizens can foster relationships based on compassion and respect and, as

Waghid (2018b) argues, it is through compassion that one person is able to recognise the vulnerability in the other person. Waghid (2018b:60) further argues, “an encounter framed through Ubuntu is a responsible action in the sense that people recognise one another’s vulnerabilities and actually do something about changing what people experience”. (The argument for *ubuntu* principles to influence the teaching and learning practices to engender socially just democratic citizens will be continued in Chapter 4.)

Similarly, Naudé (2017b:2) argues, “[t]here can be no moral question unless the problem is perceived” and “[t]his failure to see and to embrace co-suffering is at the root of the indifference to the many social and ethical problems facing us”. Following on from this argument, Naudé (2017b:3) raises two questions, namely “[c]an we learn to see?” and “from which vantage point shall we learn to see and to read and to hear?” This strengthens the question of how citizens can be transformed to being social justice change-makers, especially citizens who are key role players in the economy, for instance by creating jobs for the greater good of all. Citizens should be able to look wider than just their own advantage and benefit, and to consider the voiceless also by making ethical decisions to address injustices.

As established above, in order to respond to ethical dilemmas, citizens first need to see and recognise it. However, unless this noticing is followed up with action, this will never be sufficient (Shapiro & Naughton, 2013). Madonsela directly attributed the potential of changing society to businesses, an area in which CAs play a key role, since businesses have the ability to address poverty and unemployment and thus drive social justice (The Citizen, 2018). During an interview with Wihann Rabe, an audit senior at Mazars auditing firm in South Africa, Madonsela made the following two statements (Madonsela, 2018). “We are the architects of the world we want to live in whether we do nothing or we do something. We will get the world we contributed to.” Her second message, to young accountants was, “[i]ntegrity may cost nothing, but when you lose it you will lose everything, and as an accountant it is a profession that is based on trust” (Madonsela, 2018).

Through these statements, Madonsela (2018) highlighted the importance of the responsibility we have as citizens to address social injustice. This is especially true in the case of those tasked to operate in an area that could benefit the economy and society, such as businesses. CAs have that role to play within businesses, but that role comes with even greater responsibility, since society trusts and relies on the work done and decisions made by CAs.

SAICA is acutely aware of this responsibility and trust, and the CPC identifies five fundamental ethical principles to which a CA should adhere, namely integrity, objectivity, professional competence and due care, and professional behaviour and confidentiality (SAICA, 2016b). In addition, SAICA also describes the CA(SA) academic programme to produce individuals who are ready to enter into the profession as follows, “[f]urther, the CA(SA) focuses on developing responsible leadership and acts ethically and applies principles of good corporate citizenship” (SAICA, 2016a:9). On paper, the profession is thus focused on ensuring that the economy, through the business world, can grow as the profession provides individuals with the applicable skill sets who also act ethically in their decision-making capacity. The reality, though, is that despite these documents and the vision for CA(SA)s, the profession was tarnished from 2017 onwards by scandals of fraud and corruption as highlighted in Chapter 1 (see 1.1, 1.2 and 1.5).

Lotz-Sisitka *et al.* (2015) rightly argue that a great deal of knowledge is created regularly, such as information concerning the serious challenges faced by contemporary societies. Despite this knowledge, these problems remain pervasive, and are seldom ultimately resolved. Following from above, the question remains whether knowledge of ethical responsibilities and knowledge of fundamental ethical principles for the CA(SA) profession will result in less unethical behaviour by individuals belonging to the profession. Hellsten and Larbi (2006) report that the response to corruption, fraud or unprofessional or unethical behaviour often results in an adoption of more codes of conduct and more rules with which to comply. This response, Naudé (2008:3) argues, is about “the restoration of the profession’s image and regaining of public trust not so much for the public’s sake, but to ensure the pre-eminent image of the profession itself”. As per the examples of current explicit professional and ethical failures in the South Africa accounting profession mentioned in Chapter 1 (see 1.5), I tend to agree with Naudé (2008), as SAICA is flooding members with emails relating to ethical matters and the fundamental principles contained in the CPC. The response is understandable and even laudable, but does that rectify the apparent problem?

Hellsten and Larbi (2006:144) further argue:

Nevertheless, merely following the professional codes of conduct does not prevent corruption from occurring particularly in many poor countries in which corruption has penetrated all the levels and sectors of society. In such societies it is as essential to educate people about the core meaning of democratic values as the core of public morality.

Naudé (2008) concurs as he argues that ‘ethics’ in the education process have never been viewed equally important by the profession as, say, the technical subjects, such as auditing, financial accounting, information systems, management accounting or taxation, and very often the only teaching of ‘ethics’ dealt with the CPC; thus, a very narrow view of what ‘ethics’ entail. This narrow view thus supports the proscriptive morality orientation, and focuses on what should not be done, as described by Janoff-Bulman *et al.* (2009) earlier in this section. This potentially leaves the void of what should be done to address matters of inequality – not whether an action is primarily legal or not, but whether an action will be ethical and just.

One could thus argue that more guidelines will not change behaviour and, therefore, the responsibility lies partly with HEIs to transform students into socially just democratic citizens who will, within their daily work life, make ethical decisions. As discussed in 1.7.1, this is in line with Foucauldian thought, as in his book *Discipline and punish: Birth of the prison*, Foucault (1995) discusses the failure of the prison system, as crime increases, irrespective of the legislation or the punishment system. Similarly, one could argue that, irrespective of codes of conduct and the threat of disciplinary procedures by SAICA, CA(SA)s have in the recent months contravened these codes of conduct, as we cannot legislate behaviour. We need to transform individuals by helping them to see the world differently, to make them see the implications and consequences of decisions they made (Hellsten & Larbi, 2006). In the words of Althof and Berkowitz (2006:496), “[n]o law is people-proof: ill-intentioned people will find a way around the law. For a society to truly thrive and endure, it needs citizens who are intrinsically and actively pro-social.”

In this section, the focus was on the relationship between social justice and ethical decision-making, describing how the actions and decisions of professional citizens either answer an ethical call by responding to social injustices, or leave the plight of the marginalised unanswered. In the next section, the focus will be on the teaching of ethics in accounting education.

### **3.2 TEACHING ETHICS IN ACCOUNTING EDUCATION**

Following from the argument in the previous section, professions such as the accounting profession, have ethical and professional codes of conduct, but that does not safeguard the professions from individual members whose behaviour is unacceptable. Can these ethical and professional codes of conduct then be taught and what would be the outcomes achieved for

the professions? Naudé (2008) rightly asks whether it is undeniably possible to teach ethics, and subsequently concluded that it is indeed, but that there are limitations and various degrees of success in teaching ethics. IFAC (2006) also strongly argues for the possible effect and value that could be derived from teaching ethics in accounting education. In response to the information paper issued by IFAC in August 2006, titled “Approaches to the development and maintenance of professional values, ethics and attitudes in accounting education programs”, SAICA subsequently introduced ethics in a broader sense than just the CPC into the SAICA CF for CA education in South Africa. Irrespective of the greater inclusion of ethics into the CF, the 18 months preceding the completion of this dissertation were marked by numerous scandalous incidents of accountants’ fraudulent behaviour. This fact concurs with the limitations that Naudé (2008) highlights, namely that besides the complexity of moral formation, it would be impossible to predict whether theoretical ethical knowledge would convert into practical ethical behaviour. Tackett, Claypool and Wolf (2011) agree with Naudé (2008), as they argue that there is a disjunction between the ethical teaching that takes place in education and the actions of accountants in practice. They argue that the disjunction could be a result of the pedagogical approach used, as there is little evidence to suggest that ethics education includes the complexity of unethical decisions and the reasons for such decisions (Tackett *et al.*, 2011).

Barring the two limitations discussed above, the various dimensions or levels of ethics education that could be achieved should be considered. Naudé (2008) argues that one can teach about ethics (which is not that complex) to utilising experiential learning (which is complex, as it includes actual work-based examples that should be debated and reflected upon by using theoretical frameworks). IFAC (2006:19) heavily relied on the four-component framework that was the result of extensive research during the 1980s by James Rest on moral development, to argue that it is of importance “that member bodies and educators should distinguish between teaching students about professional values, ethics and attitudes, and developing and instilling ethical behavior”. The four components that all need to be fostered and looked at cohesively to develop ethical behaviour, are as referenced in Bebeau, Rest and Narvaez (1999:22):

- “moral sensitivity (interpreting the situation)”;
- “moral judgement (judging which action is morally right or wrong)”;
- “moral motivation (prioritizing moral values over other personal values)”;



- “moral character (having the strength of your convictions, having courage, persisting, overcoming distractions and obstacles, having implementing skills, having ego strength)”.

It could thus be argued that, unless accounting university educators truly grasp and comprehend this requirement to influence ethical behaviour of future CA(SA)s by using different teaching and learning pedagogies and various sources of content, teaching about ethics or only about the CPC will never be enough to change the behaviour and decision-making of accountants in practice.

Naudé (2008) rightly states that initially, accounting university educators should have been assisted by colleagues from philosophy, religion or theology to assist with the ethical concepts and insights into morality and ethical behaviour. Naudé (2008:14) states:

There is a strong case to be made that the [ethical compulsory module] be delivered via team teaching by a professional ethicist (in the initial phases probably from philosophy, religion or theology) in tandem with a respected senior member of the accounting staff.

Naudé (2008) bases his argument above on the inclusion of a separate ethics module into the undergraduate education programme, but the important question remains whether ethics should be taught as a separate module or whether it should be integrated into one or all of the core subjects of accounting education. Having taught at two SAICA-accredited universities and having had frequent conversations with colleagues, my perception was that the tendency in South Africa is to have a six-month ethics module at undergraduate level, and to incorporate ethics, primarily into the auditing module, at postgraduate level. The tendency was to focus on the narrow interpretations of legislative matters; thus, to treat adhering to the CPC as similar to adhering to other types of legislation, e.g. the Companies Act (No. 71 of 2008) (RSA, 2008) and the Taxation Act (No. 58 of 1962) (RSA, 1962). In light of the recent failures in practice, this approach seems flawed, as the goal becomes adhering to the CPC instead of truly understanding the responsibility of the profession towards the public interest, truly understanding that the profession is built on trust, and truly understanding the role that the profession could play in addressing social injustices. In addition, perhaps the responsibility to instil in future CA(SA)s a sense of ethical behaviour, should be shared by all the role-players in the education and training landscape, thus SAICA (the professional body), the academic providers (SAICA accredited HEI's) and the training providers (SAICA accredited audit firms or other business which provide three-year trainee contracts to future CA(SA)s) (Etieyibo, 2017). What is needed therefore, is not teaching about ethics, but



creating ethical moments where individuals could think, about the realities in this world, but more importantly also start to imagine the consequences of unethical decision-making.

Having considered above who most likely should be involved in teaching ethics and in what format, the next aspect to consider should be how ethics should be taught. Etieyibo (2017) distinguishes between a direct teaching strategy, which focuses on providing students with a list of what is right and what is not acceptable; and an indirect teaching strategy, where the students are involved in the learning process. Indirect teaching includes aspects such as the inclusion of a community service component, introducing students to role models, encouraging students to choose between moral alternatives, challenging students with various ethical dilemmas which they need to solve, and creating an open environment where students engage with a spectrum of issues (Etieyibo, 2017:316–317). Naudé (2008) concurs that traditional teaching by university educators (the direct teaching method) can only contribute to theoretical knowledge of ethics. If any changes in ethical decision-making or behaviour are the desired outcome of accounting education, the teaching and learning pedagogy and practices should be aligned with that outcome. The relevant practices suggested by Naudé (2008:14) are “case studies (real or imaginary), role playing, ethical games, and small group discussions”, as well as making use of exercises where students can reflect.

In my argument above, I used IFAC (2006) (the International Accounting Federation), Naudé (2008) (an SA ethicist) and Etieyibo (2017) (an African scholar, with a focus on the African notion of *ubuntu*) as the basis, as I am focused on the SA socio-economic context. In surveying the global landscape, however, I have engaged with several studies that were conducted regarding ethics education in accounting education (see Arfaoui, Damak-Ayadi, Ghram & Bouchekoua, 2016; Armstrong, Ketz & Owsen, 2003; Bishop, 1992; Dellaportas, 2006; Dellaportas, Kanapathippillai, Khan & Leung, 2014; Ghaffari, Kyriacou & Brennan, 2008; Haywood & Wygal, 2009; Huss & Patterson, 1993; Martinov-Bennie & Mladenovic, 2015; Schlachter, 1990; Tweedie, Dyball, Hazelton & Wright, 2013). The majority of these studies also relied on the four-component model of ethical behaviour of Rest (see Bebeau *et al.*, 1999:22). The primary findings of these studies were in line with the three studies I used as a basis for my argument (i.e. Etieyibo, 2017; IFAC, 2006; Naudé, 2008). Some of the other findings of these global studies, though similar in nature, are discussed next.

Affirming my personal experience having taught at two SAICA-accredited universities and engaging with colleagues, ethics is viewed by university educators as a lesser module than the traditional core technical modules in accounting education. This will be a hindrance for

success in ethics teaching, as it then becomes by default also the perception of the students. In response to the ethical failures, SAICA indicated that in future, ethical matters will carry a greater weight in their qualification examination. I have no doubt (and that was also the immediate response at my university) that this will result in accredited universities responding by also assessing ethics in greater depth, driven by the fear of their students performing poorly in the SAICA qualification examination. This is again an example of the notion of proscriptive action, rather than prescriptive action (refer to Noddings [2005] and Janoff-Bulman, *et al.* [2009]). I will elaborate on this concept in Chapters 5 and 6. Global studies agree with the three studies I used as my basis, namely that ethics education is in dire need of innovation in teaching and learning practices. Another innovative teaching and learning method (besides examples, such as case studies or community service, refer to Naudé [2008] and Etieyibo [2017]) that was highlighted in the global studies, was to consider teaching ethics through a thematic approach, rather than specific textbook knowledge content. The focus will be broader than theoretical frameworks or the CPC, especially if the thematic approaches could be aligned to the likely future job descriptions of the aspiring accounting students. The global studies also warned about the real tangible risk of curriculum overload, and, consequently, ethics teaching in accounting education is very often reduced to a semester course, and perhaps no true transformation of ethical behaviour is possible in such a short period.

As a concluding remark, even if one considers the *who*, the *what* and the *how* of ethics teaching in accounting education thoughtfully, Naudé (2008) states that it could all be meaningless if the assessment of ethics does not reflect the importance of the matter, compared to the other core technical subjects in accounting education. He argues, “[we] know students (unfortunately) only take seriously what is formally assessed” (Naudé, 2008:14), but this matter is of great importance in light of the fact that all future CA(SA)s have to pass examinations set by the professional body, SAICA. Unless SAICA thus assesses ethics at the same level or to the same depth or equally technically (even though philosophically driven from a broad perspective) as the core technical subjects, neither university educators, nor students will take the subject seriously (refer to Chapter 6).

In Chapter 3, I continued from the argument in Chapter 2 that we need democratic citizens with social justice awareness, by adding the additional argument for ethical decision-making as CA(SA)s are, due to the nature of the profession, often operating within a decision-making capacity in the business environment. Professions – and the accounting profession in South

Africa is no exception – frequently make use of a CPC. To teach towards the narrow view of ethics as adhering to ethical and professional rules, will result in professionals ignoring ethical dilemmas due to a lack of ethical sensitivity or even acting unethically due to a lack of proper ethical character formation. Specific teaching and learning practices are required to teach ethics effectively in accounting education to ensure that future CA(SA)s can make ethical decisions. In Chapter 4, I will continue this argument by investigating the appropriate teaching and learning practices required for DCE, with specific focus on the ability of HEIs to cultivate socially responsible citizens who will be able to make ethical decisions.

## CHAPTER 4

### TEACHING AND LEARNING PRACTICES SUPPORTIVE OF DCE

In Chapters 2 and 3, I argued that democratic South Africa is in need of socially responsible democratic citizens. The necessity for socially responsible democratic citizens is the result of wide-spread inequality still prevailing in the SA society where the plight of the marginalised is still largely being ignored as status quo processes are just perpetuating systemic inequality. In addition, there is a lack of service delivery to the poor, corporate scandals are being reported, and alarming levels of fraud and corruption in both the private and public sectors are uncovered without any serious repercussions yet. Furthermore, democratic South Africa is equally in need of citizens with the skill sets and technical abilities for a market economy, such as CAs, who can make ethical decisions whilst stimulating the economy positively. In Chapter 4, I report on some appropriate teaching and learning practices required for DCE, with a specific focus on the ability of HEIs to cultivate socially responsible citizens who will be able to make ethical decisions. Banks (2005) raises a valid argument, namely that part of democracy in the making, of envisioning a new alternative tomorrow, and of education in the making therefore lies in the ‘not-yet’. The fact that some human lives are not-yet flourishing in South Africa, that we do not-yet experience social cohesion and that we do not-yet have equality, that ‘not-yet’ gives us hope. This implies that there is movement that needs to happen and a gap that needs to be transcended – from the current situation in a country riddled with inequalities to a socially more just tomorrow – as envisioned through democracy. Both university educators and students should be able to hold and understand this tension and realise their potential roles in bridging this gap in order to eradicate poverty and address inequality. This notion is supported by Walker (2006:127) who argues, “a just society is something that we make together, by thinking and working with others so that freedom is constructed in-between”.

HEIs could be a place where students are transformed to become more than just consumers of knowledge and skills, but rather agents of change, due to social democratic teaching and learning practices that imprint on them a social consciousness (Giroux, 2003). As Giroux (1990:1) states elsewhere, education should be understood as “providing students with the opportunity to develop the critical capacity to challenge and transform existing social and political forms, rather than simply adapt to them”. Students should thus be able to speak up against any atrocities committed and be led by their principles, which are founded in social

justice. This social consciousness in citizens could result in citizens who will address matters of inequality still evident in the SA context.

In the next section, I offer some of the criticisms developed by critical scholars in the field, who oppose current educational practices and engage with some of their viewpoints from my own perspective. In the final part of the chapter, I reveal and discuss the proposed teaching and learning practices for DCE.

#### **4.1 INSIGHTS FROM CRITICAL PEDAGOGICS**

It is evident from literature that, in general, there is strong resistance from critical pedagogics, such as Freire (1998), Giroux (1990; 1997; 2003; 2004; 2011; 2012), Waghid (2001b; 2002a; 2006) and Zembylas (2006), against the current tendencies by governments to focus on the needs identified by the market economy associated with capitalism, instead of HEIs operating autonomously in the name of education. Several of these pedagogics believe in DCE, which focuses on social justice, often embedded in the ideology of socialism. Giroux (2011) convincingly argues in this regard when he declares that HEIs are perhaps one of only a few spaces left where students can resist the gulf of corporate power principles that have swept across society leading to greed and a focus on profits above all. For Giroux (2011), this resistance allows for identities to be formed in democratic values of care for others.

Waghid (2002a) argues that market-driven policies are influencing policies and practices within education and educational institutions. This therefor represents a power relation, where the democratic space becomes subordinated to the demands of the market economy. Giroux (2011) is highly critical of the market-driven forces that shape the identity of individuals to be competitive and focused on self-interest, on education where the focus subsequently is on making profit and on economic growth, and where value is measured primarily in monetary terms. The risk exists that HEIs could become a breeding ground for capitalistic global mega corporations (Giroux, 2011). Such corporations Giroux (2011) argues are focused on countless profits and further expansion into other continents in the name of growth and prosperity, rather than participate in the formation of full-rounded democratic citizens who care for others, root out unjust practices and are focused on the sustainable future of this world.

Giroux (2011) argues further that when the focus is on increased profit and growth, which both are measurable, it automatically results in education where the outcomes are measured and where accountability for providing educational services lies in the students' results.

Students' success is therefore based on the outcomes achieved. Giroux (2011) claims that education in this fashion (where it is about teaching in order for students to prove they have acquired the knowledge) very often results in university educators teaching towards the outcomes of assessment. This is an extremely valid point raised by Giroux (2011) for teaching in the CA educational landscape, and I will further elaborate on this in Chapter 6. The teaching and learning practices employed by university educators therefore imply that the educator is teaching and the student is sitting passively listening to the knowledge shared. This encourages rote learning from the students' perspective. Watts (2015) agrees with Giroux (2011), emphasising that the ideals of a democratic society should be equally important as educating students for specific disciplines.

The Brazilian scholar, Freire, was a prominent philosopher of education during the twentieth century, and a pertinent emphasis of his work fell on the practice of critical pedagogy (Díaz, n.d.). Díaz (n.d.) continues his discussion by stating that Freire's motivation was to assist the citizens of former colonised countries to become well educated even though he was not just concerned about the educational outcomes, as his solitary objective was to improve the lived realities and living conditions of oppressed people. Freire (1998) argues that it should be avoided at all costs that university educators turn into technicians who just train the next generation of knowledge technicians. Other critical pedagogy scholars, such as Aronowitz (2000), also argue that the market-driven pressures on higher education and institutions hold a risk for democratic societies and democratic citizens. Waghid (2002a) echoes these sentiments by arguing that there is a difference between training and education, and that university educators should oppose influences from outside, as these might not be underpinned by values inherent to education. Education is much broader than pure technical knowledge and should not be stripped of the true transformative potential it holds.

With specific reference to the American educational landscape, Giroux (2012:73) argues that the government's "educational reform movement increasingly adopts the interests and values of a 'free market' culture, many students graduate from public schooling and higher education with an impoverished political imagination, unable to recognize injustice and unfairness". He argues further that students are ignorant of the pleas of the marginalised, which de-limits democracy. Without the ability to imagine a better future for all, democracy loses in a sense the promise of meaning, the promise of justice and the promise of equality for all. This type of education, Giroux argues, could result in students being only focused on values such as "individual acquisition, unchecked materialism, economic growth, and a winner-take-all

mentality” (2012:78). Elsewhere, Giroux (2011) argues that education that is focused purely on economic advantage and which lacks analytical thinking, should be challenged at all cost. Giroux (2011:12) continues by stating that such education (which promotes economic benefits above intellectual growth) is growing significantly, “especially a market-based neoliberal rationality that exhibits a deep disdain, if not outright contempt, for both democracy and publically engaged teaching and scholarship” and students should thus be aware of the silent threat.

Greene (1995:64) states that it seems as if the value of forming socially responsible citizens is overpowered by the drivers of “efficiency, competence and salability”. Defining specific outcomes restricts the true essence of the educational process, as education is much more than just the mere achievement of outcomes. By contrast to the limitations outlined above in an outcomes-based educational process, the impact on society, the enlightenment of a social consciousness in becoming, the ability to question accepted practices: those are the truly emancipated values of education (Waghid, 2001b). From a critical pedagogy perspective, Giroux (2012) argues that, in the current situation, universities could be viewed as institutions that produce graduates who have technical skills and who can operate within their specific discipline, but who are not equipped to contribute to a democratic society. These graduates can fulfil their duties required in their jobs, but they are not able, or equipped, to address social injustices. This lack of intentionality pertaining to social justice in education consequently results in the continuation of inequalities; therefore, implying that the inequalities prevalent in society will simply prevail. As an imperative challenge for education, Waghid (2002a) states that a society that is riddled with inequalities is in dire need of participative democratic citizens who will contribute to the economy.

#### **4.2 RESPONSE TO VIEWS OF CRITICAL PEDAGOGISTS BASED ON PERSONAL DELIBERATIVE ENCOUNTERS**

Gintis (1998) argues that critical pedagogy scholars put too much focus on the apparent ‘new changes’ to the world, such as globalisation, with previous changes, such as capitalism, still prevailing. Gintis (1998) states that socialism did not work, nor did adding socialist principles to democracy, and that the only successes in countries recorded during the late nineties were based on principles of capitalism. See in this regard 2.2 where I discussed the inherent risk of holding onto ideologies and the atrocities that have occurred in the name of both socialism and capitalism. Gintis (1998 :123–124) asks the following important question:



[H]ow do we get new solutions that reorganises society so people can have dignity and power in their lives. If it goes on talking about globalisation and how the capitalists are taking over, it's missing the point, which is let's think about new institutions that can get people what they want and function better.

Although critical scholars argue that education that focuses primarily on the accumulation of technical knowledge and which is embedded in capitalistic principles, is partly responsible for the inequalities prevailing in society. This cannot be an absolute truth, as atrocities were also prevalent in socialist environments (refer to 2.2). We cannot simply reject the modern world in which we live. I would recommend that we rather embrace this world. Rather than changing the current globalised capitalistic environment, we should instead be focused on finding ways of stimulating community, solidarity, empathy and care. Educational teaching and learning practices, I would argue, should therefore encompass the outcomes of community, solidarity, empathy and care, within a world that is market-driven. My views are primarily shaped by my personal journey as described in 1.3, in essence focusing on my CA background on the one hand, and my deliberative experiences at Mencap in the United Kingdom on the other. I would thus advocate that we work on methods of collaboration between educational institutions and professional disciplines, making sure we do not lose focus of the significant role of shaping democratic values, but within a context of technical professional disciplines necessary for a thriving economy.

Larry Kramer is a distinguished academic, education reformer, legal scholar and current president of the William and Flora Hewlett Foundation, a global not-for-profit charitable foundation (Kramer, 2014). During an interview, Kramer (2014) stated that, unless there is significant collaboration, we will not be able to solve societal problems, such as inequality, and thus the foundation for collaboration is laid through an educated citizenry. In essence, his remark resonates with my perspective of collaboration and echoes my belief that educational practices should embrace both technical skills and democratic values. To keep the balance between democratic values and technical skills is similar to focusing on freedom and equality within a democratic state: it is possible, but it is not an easy task.

Even though it might feel incompatible to attain democratic values and technical skills, it is my viewpoint that critical theorists similarly request that university educators and students believe in a new tomorrow, in a 'not-yet' democracy of freedom and equality, free from unjust social practices. This is also possible, but equally difficult to conceive amidst severe inequalities of the present day. Greene (1995:22) states, "[w]hen we look out at it from the



vantage point of our old framework, the new always appears improbable”, referring to the possibilities that await us, of a free and fair world for all, if we dare to dream, if we dare to imagine. I therefore argue that, unless we consider a collaborative approach, it could be that through resistance to a new modern world, we are not able to experience the benefit of the ‘not-yet’ ideal democracy. Could it then perhaps be that, from their ideological perspective, critical theorists are confined by the hidden power (refer to 2.2) of the resonations to socialism, and thus, that they inadvertently miss out on a democracy that could function effectively for all citizens, since citizens will be able to perform what is required by market-driven economies, but with a socially consciousness, an awareness that addresses all unjust practices? Could it be that the following statement from Greene (1995:23) is also applicable to critical theorists and not only, as intended, to university educators that teach towards outcomes?

Only when the given or the taken-for-granted is subject to questioning, only when we take various, sometimes unfamiliar perspectives on it, does it show itself as what it is – contingent on many interpretations, many vantage points, unified (if at all) by conformity or by unexamined common sense. Once we can see our givens as contingencies, then we may have an opportunity to posit alternative ways of living and valuing and to make choices.

Without accountability, democracy cannot be attained (refer to 1.1 and 1.2). Based on personal experience, I believe that it is possible to be driven by achievements and still have a focus on social justness. To me, it is imprudent to give up on people, to think that it is impossible for those who were educated in a professional discipline and who have a high level of technical skills, to be un-transformable. For me, not being able to imagine that any individual could grow into a socially just being is equally as narrow-minded as not being able to imagine a socially just society. I therefore disagree with critical scholars’ views that, if technical skills are measured as outcomes achieved, this will always result in rote learning and ‘teaching to the test’. I believe that technical skills that can be measured should be achieved in addition to introducing matters of social justice that could shape an individual to act ethically. Similarly to the failings in the private and public sectors in South Africa due to a lack of accountability, I believe that focusing solely on outcomes that cannot be measured raises a lack of accountability. Most likely, the issue with universities having a graduate attribute, such as for the ‘public good’, is that that is not measurable, which means there is no accountability. If institutions are not held accountable, how will the individuals, shaped within, be able to act as accountable citizens and to keep governments accountable? Having

therefore specific technical knowledge as outcomes – which can be measured – in certain educational programmes, on its own is not a negative or problematic condition of the current educational landscape.

SA universities are not autonomous anymore as they follow instructions, instead of leading from within (Davids & Waghid, 2017). This loss of autonomy results in HEIs becoming technical training institutions, according to Davids and Waghid (2017). From the SA legislative aspects that were addressed in 1.4 and 2.5, I would argue that the SA government recognises the importance of autonomy of HEIs. However, the required needs in a globalised, technologically advanced, capitalist environment cannot be ignored. HEIs also need to be held accountable regarding this matter.

University educators need to believe that there is value in unravelling hidden power, in shaping and influencing broad policies and practices, in participation and in being activists for social change (Giroux, 2003). Through this deliberative action, democratic space can be utilised to create social justice for all in a democratic society. When reflecting on the above-mentioned complexity, Greene (2001:129) wants to know in *Variations on a blue guitar* –

[H]ow to move people to questioning, how to awaken them, how to free them to respond not only to the human condition which we all share but to the injustices and the undeserved suffering and the violence and the violations.

The fundamental question upon which Greene (2001) reflects, is how do we move people in order for them to answer the call of the marginalised – not just by responding, but ultimately by undertaking the restoration?

This thought, in essence, is the heartbeat of what should drive the teaching and learning practices of university educators in SA universities. In the next section, I discuss the appropriate teaching and learning practices at HEIs to ensure that they deliver graduates (citizens) with a technically strong and relevant skill set, in addition to social awareness that will lead to ethical decision-making. This is in line with the thoughts of Walker (2006) who reasons that it should be possible for HEIs to engender in students the ability to function in a democracy as fully developed citizens, whilst simultaneously providing students with the necessary technical knowledge to perform the required tasks of a demanding specialised future job. This, argues Walker (2006), gifts students with the freedom to choose a job of their choice, as they are sufficiently prepared from a knowledge perspective, whilst they will also be able to contribute to society. The challenge to HEIs remains to enable students to come to

their potential within a diverse environment by allowing them to be shaped and transformed by utilising intellectual challenges beyond mere technical knowledge.

We, as a young democratic South Africa, need it all: technically skilled citizens with a socially just consciousness, willing to instigate change.

#### **4.3 TEACHING AND LEARNING PRACTICES FOR SOCIALLY RESPONSIBLE DEMOCRATIC CITIZENS**

The need for DCE has been argued for in Chapter 2, and it has already been established that HEIs could be the ideal environment for DCE, since HEIs create a diverse environment where it is possible to be shaped and formed and thus where democratic values could be instilled. In this section, the focus will be on what the specific teaching and learning practices should be, in order for education at HEIs to engender the qualities required for citizens to be socially just. In turn, these graduates of HEIs should become those who instigate change in society. Van der Walt (2019:90) argues, “[t]he impact of the pedagogical intervention could be far-reaching if we foster in students the willingness to risk setting up these spaces in their communities and landscapes of influence.” Besides communities of living, I will argue for the potential effect that professional citizens that contribute to the economy, such as CAs, could have in changing the mind-set of other role players in a globalised market economy if they themselves are transformed through the educational landscape. It might be possible that through the teaching and learning practices at HEIs, students would start acting as thought leaders and change agents, not only by being challenged and inspired to “lean into discomfort themselves, but also to develop the skills and capacities to go and duplicate these conversations in their contextual settings of influence” (Van der Walt, 2019:89).

In essence thus, education should foster in students the capabilities to function in society in such a manner that they could participate in and contribute to a more just reality for those who are marginalised, and in addition, promote social cohesion in a racially divided and income-incongruent SA society (Walker, 2008). The onus on the educational landscape is thus to provide more than just knowledge and technical skills, as it is equally important for South Africa that graduates will be able to utilise the knowledge and technical skills to the benefit of society. Walker (2008:151) puts it this way, “[k]nowledge and skill acquisition would be judged according to how it increased our well-being and agency to live a flourishing life, with genuine choices.” Similarly, Christians (2008:200) states, “unless we use our freedom to help others to flourish, we deny our own well-being”.

Consequently, education and university educators should all be focused on the pursuit of a better social world. Waghid (2002a:86) reasons, “the link between pragmatism and democratic education is clearly visible” when university educators have hope. Such hope entails that education – thus teaching and learning practices – would and could cultivate socially responsible citizens who will change the current democracy into a socially just democracy. Hope is what should drive university educators to solve social problems. For Giroux (2012), the task of education – and thus of university educators – is to ensure that all teaching and learning practices point to a socially more just world, a world with more freedom, fewer abusive practices, less corruption, less poverty, more public good and less inequality.

University educators should therefore encourage students to explore new alternatives instead of forming students rigidly. As such, university educators should give direction towards insight into the larger context beyond the students’ own lived experiences and to influence virtues and values applicable to a democratic society. Greene (2001) states that true education happens when students are able to look beyond what is taken for granted to that which is unchallenged and accepted, as only then is one able to construct new knowledge and imagine a possible new experience. The imagining of unexplored possibilities is what is required from graduates. Waghid (2001b) accordingly argues that teaching practices should always be informed by a coherent and meaningful objective and should consequently always include an aspect of social realities; as social realities inform future potential.

For Leaman (2011:17), the question therefore is –

What can we do at our own institutions to make sure that students stop equating graduation with ‘entering the real world’ and instead understand that the very purpose of academic life is to contribute to solving the world’s most urgent problems?

As an example to explore the implications of this question, I would like to discuss a campaign on the UWC campus where I am based at the time of this research. UWC had a campaign on campus a few years ago where they posed the question ‘what if?’ on notice boards, spread throughout campus buildings and online platforms. The campaign played with the idea of prompting students to consider the likelihood that their ‘what if’ dreams and questions are exactly what the world needs to solve a problem, encouraging students to focus on real problems and understand that they have a role to play in society.

Prompting students to look beyond campus life and knowledge accumulation is a paramount pre-requisite for HEIs contributing to a democratic society. As Nussbaum (2006:387) argues, the importance of education at an HEI is that:

They [students] learn to ask questions or not to ask them; to take what they hear at face value or to probe more deeply; to imagine the situation of a person different from themselves or to see a new person as a mere threat to the success of their own projects; to think of themselves as members of a homogeneous group or as members of a nation, and a world, made up of many people and groups, all of whom deserve respect and understanding.

Walker (2008) agrees by stating that we only learn in context and that an educational setting creates a community and students subsequently start to learn how to participate in communities. Learning how to participate in a community, Walker (2008) states, might however not be as easy or comfortable for some as for others.

Taking in consideration, as argued above, how then should teaching happen? What should be the teaching and learning practices utilised by university educators? As McLean and Walker (2016:148) ask, “if it matters that a student demonstrates an ethic of care and respect for the vulnerable and disadvantaged in society, then education and training should provide opportunities to behave in this way”. The teaching and learning practices adopted, however, are never free from power relations, as pedagogy as a practice is informed by particular versions and constructions of the self and of society (Giroux, 2004).

In Chapter 6, the notion of power at play in the current teaching and learning practices in the CA educational landscape in South Africa will be discussed further based on the thoughts of Foucault and Rancière. In short, Foucault (1995) argues that power is evident in all of society, including HEIs, and therefore there is a responsibility to analyse the relationship between power and knowledge. Rancière (1991), in turn, argues that inequality and injustice will be perpetrated by HEIs, unless deliberative interventions are facilitated to uncover embedded power strongholds within the practices of the HEIs as students and university educators should both be emancipated on the route to equality. Refer to 1.7.1 and 1.7.2 for further detail.

How then do HEIs create an environment where –

- they “find ways of encompassing the other, of taking in marginal people and ideas” (Bloland, 1995:552);

- students are able to obtain “critical thinking skills and engaging in discussions” as well as being able to “exploring different opinions with tolerance” (Kan, 2011:4981); and,
- students should learn to debate about ethical decisions and to reason about alternative possibilities and matters directly linked to social justice (Nussbaum, 2003)?

There is a restoration of being, as “restoration of being not only precedes economic restoration, but – at least in an African situation – is the precondition for economic survival” – of which South Africa is in desperate need, due to high levels of unemployment and subsequent poverty (Naudé & Naudé, 2005:64).

I have conducted an in-depth literature study of proposed teaching and learning practices to cultivate the qualities in citizens who are required to participate as socially responsible democratic citizens. I selected five specific teaching and learning practices – narrative reflection, dialogue, participation, imagination and experiential learning – as they became evident through the reported literature, as these practices create deliberative encounters between individuals, similar to my encounters when I worked in the truly diverse community at Mencap in the United Kingdom. I believe these teaching and learning practices create the opportunity for transformation, which could result in greater social cohesion in South Africa. In the next four sub-sections, I discuss some of the key teaching and learning practices for classroom purposes, as suggested by critical, pedagogic and democratic educational scholars. In 4.3.5, I discuss a teaching and learning practice that will extend beyond the boundaries of the classroom.

#### **4.3.1 Narrative reflection**

To remember the past is our duty, as that is a means to pursue restorative justice actively, to redress matters of injustices, to address inequality. This is the view of Vosloo (2012), who believes that, unless we deliberately stop and contemplate the consequences of the past, we cannot ensure that errors of the past are not repeated in the future. As Nkomo (2013:8) concur, “[m]emory is crucial to facilitating a healthy understanding of the ravages of oppression, both for the formerly oppressed and for those who, knowingly or not, were beneficiaries of the nefarious discriminatory policies.” Vosloo (2005) argues consequently that it is not just nostalgic remembrance of the past, but instead a remembering that will result in the disruption of the present day to ensure a socially just tomorrow, a democracy-to-come.

Connecting to the importance of remembering, Marais (2014) analysed research by Ackermann on human flourishing (see Marais [2014] for detailed references to Ackermann whose research spanned decades focused on human flourishing from the liberating angle of a feminist theologian – specifically 1988; 1992; 1996; 1997). Marais (2014:712) comments on the importance that “the life stories of those who have been oppressed are heard and reflected upon, because these stories hold the potential for transformation of both the oppressed and their oppressors”. To create moments of reflection therefore means to create moments for transformation for the university educator and for the students, those privileged and those marginalised.

Similarly, Enslin, Pendlebury and Tjiattas (2001) argue for the value of storytelling, thus the narrative version of students’ experiences in and about life. The storytelling opportunity, allowing time for all involved to reflect, allows for the possibility of students gaining insight into the lives of those students with a different background than themselves, or as Enslin *et al.* (2001:126) state:

Storytelling or narrative enhances the possibility of understanding across difference by conveying the experiences, values and cultures of differently situated people. But narrative is not just a way of sharing experiences, or of encouraging tolerance; it has an epistemic function, providing access to social knowledge from the points of view of particular social positions.

Teaching and learning practices should thus incorporate moments of storytelling, as through listening, students are able to identify matters of injustice and inequality viewed through the eyes of another. Differently articulated by Van der Walt (2019:88), through the practice of reflection students could start asking relevant questions, for example: “What do I believe? Is it a fair and just and true thing to believe? Do my actions show what I believe? Do I contribute to a healthy and safe society, or am I detrimental to it?” Van Rinsum (2014) concurs by explaining that true reflection will always lead to more questions rather than answers, as part of reflection includes challenging underlying fundamentals to knowledge, thoughts and dearly held beliefs. When we start challenging these fundamental thoughts, we are able to open new doors, new tomorrows and potentially create a true democracy, as we will be able to move beyond self-imposed limitations and see from more than one perspective, whilst asking pertinent questions.



Creating these moments of storytelling and reflection enhances the possibility of students truly being able to witness those students diverse from themselves (Zembylas, 2006). Zembylas (2006:306) states:

I try to provide opportunities for my students to encounter firsthand testimonies about ethnic hatred and atrocities carried out by both communities, as well as to create openings for students to expose acts of kindness and compassion enacted by both communities in the past or in the present. The intended effect of directing students to collect and examine such testimonies (in the form of spoken stories, interviews, and written records) is to invite students to bear witness to one's own or another's trauma.

Waghid (2001b) reports that, through facilitation (instead of just teaching content) of a specific module he taught at a South African HEI, opportunities for transformation in the students were created, as students were able to reflect and be critical, whilst exchanging their viewpoints. Waghid (2001b) argues that, through these pedagogic moments of reflection and questioning, students were moved to see anew and to notice those bits of knowledge they deemed to be absolute truths. Put differently by Waghid (2001b:31), "this transformative role opened up possibilities for students to question, reflect on, challenge and reconstruct knowledge constructs". Part of the benefits of reflection and storytelling is precisely that: to challenge the social construct of knowledge, as what individuals with diverse backgrounds deem to be the truth, is very often only the truth due to the hidden social construct of that knowledge and due to the community within which these individuals grew up.

Especially those students who will function within professional environments and thus will be members of professional bodies, such as CA students, should understand the importance of the consequences of decisions they make regarding those less fortunate. It is important that such students understand the role they have to play in eradicating poverty and reducing inequality, through their specific skill set and the role they have to play in the economy. In line with this argument, Shapiro and Naughton (2013) argue that the learning outcomes of accounting students should always include opportunities where students could reflect on the tension between their own interests and tension that exists in the wider society. Consequently, students should thus have an understanding of their role as a person with a particular skill set in the wider society. As such, accounting university educators should create pedagogic encounters where students are encouraged to understand the impact of current accounting practices in the world and how they will conduct themselves in their future positions as accountants. The aim of these spaces of reflection would thus be to explore whether there is



congruency between how the students see themselves versus how they see themselves in their professional capacity (Shapiro & Naughton, 2013).

### 4.3.2 Dialogue

The second teaching and learning practice for cultivating socially responsible citizens is the practice of deliberative dialogue. Green (1995) reasons that a democratic citizenry could only develop if university educators and students are responding to societal injustices. University educators should therefore create spaces for students to debate and enter into dialogue with the ‘other’ and those seeing differently due to a different background. Mahlomaholo (2014:681) argues:

Good democratic education should enable learners to know, but also to know that there are other ways of knowing and other things they do not know. The one truth is no longer sufficient and people need validation and communication with others to check their long-held belief systems.

[A]n important aspect of learning and of democratisation; however, it cannot be achieved from one person’s perspective or actions alone. It requires a group, that is, two or more people, to present alternative theories and conceptualisation, serving as sounding boards with which to critique and validate a person’s way of seeing and being in the world.

Therefore, HEIs have a unique opportunity to create a space for dialogue in the classroom, which will open up a space for transformation for the students and the university educators. This will allow the possibility of an SA society with less inequality, as citizens will consider the effect of decisions they make on all communities, and not just from their own perspective. When we are able to listen to others and willing to learn from them, we position ourselves in such a way that we are emancipated and simultaneously empowered, as the possibility exists for our perspective and our world view to be expanded in the process (Mahlomaholo, 2014). It is through this extending of the self, which starts with a willingness to listen and learn, that space for transformation is opened up.

Giroux (1997) agrees, as he believes a space for dialogue is paramount in education, which engenders democratic citizens, as perhaps through dialogue “it is hoped that teachers [university educators] and students will begin to identify their unconscious privileges as well as the invisible ways in which they comply with dominant ideology” (Van der Walt, 2019:88). Alternatively, as Williams (2007) argues, we are in need of those who think differently from us, as it is only through the practice of engaging with perspectives different

from our own, thus through dialogue, that we are able to create the conditions for different thinking pathways to be developed.

Evident from the above is that a diverse classroom in an HEI is an ideal setting for practising to be challenged intellectually and emotionally regarding one's biased beliefs and world views. Being willing to be transformed, to be changed over time, is inextricably part of being a democratic citizen, as a democratic society will continuously evolve and could never be static. Individuals should therefore also evolve continuously.

Walker (2008) claims that to become a democratic citizen, there needs to be a culture of dialogue and debate, and an ability to pursue the issues of common concern to the benefit of all in society. Teaching and learning practices at HEIs could assist with developing the skill and capability of debate and dialogue, which in turn will assist the citizen to participate in a democratic society. Through reasoning together, both university educators and students experience the questioning and challenging of dearly held beliefs, Waghid (2006) argues. Through this experience, university educators and students practice democratic citizenship, especially since the classroom should be a space where justice is practiced, thus implying that reasoning and dialogue take place in a just manner, Waghid (2006) maintains. Correspondingly, Chiroma (2018) argues that the separate phases within dialogue as a practice (listening, hearing and response), lead to understanding by university educators and students, thus citizens. This understanding through effective communication, could ultimately lead to different actions and different decisions made by citizens. This might lead to a socially just society.

Following from above, i.e. dialogue as a practice, it is equally important that someone voices a viewpoint whilst others are able to listen. Both speaking and listening in a just manner need to occur for dialogue to have the required outcome of possible transformation. Waghid (2018a:9) states, “[t]he human encounter is not dominated by anyone but rather by the act of recognition – that is, the acceptance that someone else has something worthwhile to say and, hence, worthwhile to listen to”. Allowing other people therefore to formulate their viewpoints and to share it with a group is a recognition of the equality of that person who could formulate and articulate discourse, whilst she or he was afforded listening by others (Waghid, 2018a).

If dialogue as a teaching and learning practice is facilitated in a just manner, as described above by Waghid (2018a), then equality is already a bit closer to society, as in that moment, equality is experienced by the participants of the dialogue exercise, even though not-yet by

society at large. But if students are skilled in the act of dialogue, they indeed carry the hope with them of a more just future by being differently skilled and transformed and thus able to engage differently with fellow citizens, whether at the workplace or in their community. Treating others justly and achieving equality through dialogue, does not imply that all have to agree, but the mere act of listening, implies that someone is valued for the contribution she or he makes to the conversation and, most likely, the societal problem that needs to be resolved, as Waghid (2018a:7) states:

When one recognises others' differences one does not necessarily agree with what one encounters. Instead, one gives recognition to a difference on account that one sees the point of the difference being enunciated. And, seeing the point of another's perspective is itself a recognition that others have something to offer that ought to be considered.

Lastly, future CAs will make decisions in their workplace one day as they fulfil leadership positions in business. These decisions will influence society at large as CAs contribute either directly to the growth of the economy by creating jobs, protecting retirement money and investments due to reliance placed on the financial records they prepare or the audit opinions they issue (refer to 1.5), or indirectly by increasing the wealth disparity and poverty evident in the SA society. As such, accounting students should specifically be introduced to the teaching and learning practice of dialogue as they will have to make ethical decisions in the future and be able to argue with profit-driven individuals who are more concerned about money than about people. In line with this thought, Shapiro and Naughton (2013:34) introduce readings from other disciplines, such as philosophy and theology, to their accounting coursework, as they want to:

[G]ive students a substantive basis to formulate, argue, and defend their normative views and conclusions about the public interest implications of accounting practices and institutions. We believe that students will be able to engage more deeply in these important critical ideas if they are exposed to interdisciplinary literature on such topics as the social purpose of business, the concept of vocation and its relation to the public interest, the multiple origins of an entity's resources, and the multiple dimensions of human flourishing.

Through dialogue and through gaining an understanding of different perspectives and thoughts, accounting students could therefore be equipped to connect their technical skill set with the broader SA plight for socially just citizens and by doing so contribute to solving societal issues, rather than increasing inequality through unethical decision-making. Walker

(2006:107) concurs with the work of Iris Marion Young (2000) who argues that solidarity, a feeling of connectedness, is only felt when the privileged and the marginalised are both included in the potential solving of a persistent societal problem as we need different perspectives to solve problems in such a manner that it will be beneficial to all.

### **4.3.3 Participation**

The third teaching and learning practice for cultivating socially responsible citizens is the practice of participation. Biesta (2010), based on the thoughts of Dewey, states that there is a significant distinction to be made between education and training. Biesta (2010:714) continues this line of thought by pointing out:

Training is about those situations in which those who learn do not really share in the use to which their actions are put. They are not a partner in a shared activity. Education, on the other hand, is about those situations in which one really shares or participates in a common activity, in which one really has an interest in its accomplishment just as other have. In those situations one's ideas and emotions are changed as a result of the participation.

Through participation, it is therefore possible to gain insight and understanding, as the possibility exists that the common activity will lead to changed views, which could lead to changed behaviours. It is therefore important that the teaching and learning practices adopted by HEIs be participative by nature, in order for education to reach the desired outcomes of transforming students into socially just democratic citizens. These insights are in line with Waghid's (2001b) argument when he states that we need more choice, more possibilities and more views in order to find solutions for societal problems. We will only gain more possibilities when we are able to gather diverse opinions, and the latter is only obtainable through deliberative practices, such as participation.

Noddings (2005) continues the argument for the value of participation as a teaching and learning practice by linking it to a citizen's role within a democratic society. Noddings (2005:11–12) formulates the argument as follows:

Life in a healthy democracy requires participation, and students must begin to practice participation ... Working together in small groups can furnish such practice, provided that the emphasis is consistently on working together – not on formal group processes or the final grade for a product ... It is not sufficient, and it may actually undermine our democracy, to concentrate on producing people who do well on standardized tests and who define success as getting a well-paid job. Democracy means more than voting and

maintaining economic productivity, and life means more than making money and beating others to material goods.

Democracy can therefore never function as intended, unless citizens participate as democracy in essence is based on the foundation of participation. Citizens should therefore participate and therefore they need to learn how to participate at some stage in order to be truly democratic citizens who will fight for freedom and equality for all (refer to Chapter 2).

According to Masschelein and Quaghebeur (2005), freedom becomes a lived reality when students are freed by involving them in the teaching and learning space, by validating their experiences, and by recognising their competence. “Or, to put it differently, participation ... promises a freedom that complies with broader conceptualisations of democratic citizenship, endorsing responsibility, tolerance, (self-)respect and equal rights for all as correlates of democracy” (Masschelein & Quaghebeur, 2005:53). They continue this argument by stating that participation “generates a particular way of looking at oneself (and others), a particular way of bringing freedom into practice and a particular way of behaving for the individual that always excludes others” (Masschelein & Quaghebeur, 2005:53).

Accordingly, CA students will be freed through education to make congruent ethical decisions in their professional lives that address inequality if they experience freedom and equality through participation. Participation as a teaching and learning practice for CA students could assist in these professional business leaders of the future becoming change agents, thus actively seeking to address matters of social injustice.

#### **4.3.4 Imagination**

The fourth teaching and learning practice for cultivating socially responsible citizens, is the practice of imagination, which is a required ability to cultivate humanity (refer to 2.5). Nussbaum (2009:13) argues that the real point of complexity within society is “a clash within the individual soul – as greed and narcissism contend against respect and love”. Either the powers that lead to the stripping of another’s human dignity are being fed, or the powers that will lead to greater social cohesion based on fairness and reverence. Nussbaum (2009) is concerned that the modern world might be heading in the direction where the powers of greed instead of love are fed.

Nussbaum is making a plea for a future of social cohesion, and through education, by cultivating humanity; she believes this could become a reality. Naudé (2017b) argues, a true democracy, where citizens will flourish and where social cohesion will be a lived experience,

can only become a reality if citizens are able to notice the sufferings of the marginalised. Naudé (2017b) then poignantly asks if it is at all possible to learn to notice and to bear witness to the sufferings of another. This remains a question to be answered and perhaps through the teaching and learning practice of cultivating humanity, citizens will be able to learn to see the inequality, the poverty, the consequences of unethical decision-making and behaviour, perhaps so effectively that it will result in a move from notice to action, deliberate action to address inequality.

Nussbaum (1997) built on her initial research on achieving justice through the capabilities approach, and published her book called *Cultivating humanity*, in which she discusses a model of education for democratic citizenship. Democratic citizenship, according to Nussbaum, will result in a socially just world. In *Cultivating humanity*, Nussbaum argues that the only way to cultivate humanity is through three abilities, namely the ability of self-examination, the ability to see oneself bound to all human beings worldwide, and the ability to apply narrative imagination (Nussbaum, 2003; 2006; 2009).

The first ability of self-examination, Nussbaum (2006:388) explains:

Means a life that accepts no belief as authoritative simply because it has been handed down by tradition or become familiar through habit, a life that questions all beliefs, statements, and arguments, and accepts only those that survive reason's demand for consistency and for justification. Training this capacity requires developing the capacity to reason logically, to test what one reads or says for consistency of reasoning, correctness of fact, and accuracy of judgment.

Critical thinking is particularly crucial for good citizenship in a society that needs to come to grips with the presence of people who differ by ethnicity, caste, and religion. We will only have a chance at an adequate dialogue across cultural boundaries if young citizens know how to engage in dialogue and deliberation in the first place (Nussbaum, 2009:10–11).

Refer to 4.3.2 for a discussion on dialogue as a teaching and learning practice.

Nussbaum (2006:389–390) explains that the second ability – to see oneself as a “human being bound to all other human beings” – implies:

[Citizens] understand both the differences that make understanding difficult between groups and nations and the shared human needs and interests that make understanding essential, if common problems are to be solved. This means learning quite a lot both

about nations other than one's own and about the different groups that are part of one's own nation.

As a teaching and learning practice, this ability to see oneself relationally to all of humanity requires the classroom to incorporate opportunities for sharing stories and thus closely resonates with the first teaching and learning practice discussed in 4.3.1, namely narrative reflection. As Jourdan (2012:386) poignantly says, “the self needs the other in order to define itself”. For individuals to be fully human, they therefore have to encompass all those other than themselves. This ability to see ‘human beings bound to other human beings’ closely resonates with the African notion of *ubuntu* (refer to 2.3, 2.4, 2.5 and 3.1). This will also be discussed later in this chapter again in 4.4.

Nussbaum (2006:390–391) explains the third ability – being able to apply narrative imagination – as –

[Being able] to think what it might be like to be in the shoes of a person different from oneself, to be an intelligent reader of that person's story, and to understand the emotions and wishes and desires that someone so placed might have.

Since the first two abilities to cultivate humanity have already been discussed as teaching and learning strategies in 4.3.1 and 4.3.2, this third ability of narrative imagination is the focus of a teaching and learning practice in this section. Greene (2001) believes that imagination helps people to overcome indifference. By itself, imagination does not only have the potential for inspiring transformational processes, but it could also be a catalyst for people to move beyond survival and to start living with care and accountability. Democratic countries are in desperate need of the ability to imagine, since “[i]magination involves the ability to think creatively about public problems” (Battistoni, 1997:155), and if one enters the lived world of another, one will start searching for possibilities to achieve social justice, that could lead to social cohesion.

The advantages of imagination have been described, but the question remains how to utilise imagination as an effective teaching and learning practice. Imagination is cultivated by making use of literature, visual arts and performing arts (DoE, 2000; Nussbaum, 2006; 2009). Greene (2001) explains that, through the arts, we will not be able to solve societal problems nor would it reduce the impact of the atrocities committed thus far, or the feeling of alienation or loss of human dignity experienced by several. It will, however, “provide a sense of alternatives to those of us who can see and hear; they will enhance the consciousness of possibility if we learn how to attend” (Greene, 2001:47). This sense of alternatives thus



provides the opportunities for us to think differently and to think again and again. According to Green (2011), the more people start to look at new alternatives, the more likely it will be that things will indeed become different and hopefully also better.

Similarly, Nussbaum (2002:299) argues for the value deriving from making use of literature or the arts, and I quote at length:

The narrative imagination is not uncritical: for we always bring ourselves and our own judgments to the encounter with another, and when we identify with a character in a novel, or a distant person whose life story we imagine, we inevitably will not merely identify, we will also judge that story in the light of our own goals and aspirations. But the first step of understanding the world from the point of view of the other is essential to any responsible act of judgment, since we do not know what we are judging until we see the meaning of an action as the person intends it, the meaning of a speech as it expresses something of importance in the context of that person's history and social world.

Being drawn into the characters, whether through literature or the arts, therefore assists us in imagining the emotions and the lived experiences of others, and since that will emotionally move us, we consider those other than us subsequently in the decisions we make and the actions we take. Utilising literature and the arts as a teaching and learning practice, therefore assists us in understanding one another. Ballantine (2017) emphatically states that social change will never fully be realised; therefore, social cohesion and an ideal democracy will not become a reality, if the aesthetic dimension is absent. Utilising the aesthetic dimension in a supplementary role, Ballantine (2017) argues, will not be sufficient. The aesthetic dimension should be an intrinsic part of the pedagogical strategy as it evokes emotions, and emotions bring people together. Nussbaum (2009), however, warns against the neglect of the humanities and the arts, as she states that society is often orientated towards monetary gain, and therefore the humanities are frequently undervalued and not optimally utilised. This is a tragedy, according to Nussbaum (2009), as the value of the arts and humanities cannot be measured in monetary terms, just as education cannot be limited to the mere achievement of technical competencies. The arts and the humanities are therefore crucial in the development of the human race. This becomes apparent when we –

- enjoy life and imagine a more just reality;
- marvel at the beauty of a painting;
- gasp for air in a poignant scene in a play;
- are emotionally swept away beyond any barriers by poetry or music;



- become fully alive as our eyes, ears and hearts are open to the sorrow and the beauty of life, the suffering and the joy, the inequalities still prevalent, but also the potential that waits.

Nussbaum (2002) argues that when the university curriculum is significantly focused on a specific discipline or profession, such as the SAICA-accredited undergraduate and postgraduate accounting degrees (required to qualify as a CA in the future), there is a reluctance to incorporate material from other faculties or programmes (e.g. the arts and literature). However, besides making use of literature and the arts for future CA students, who rely heavily on technical knowledge that is primarily contained in legislation, accounting standards and auditing standards, it is also important to realise the value of reading such texts with a critical and imaginative mind-set (Nussbaum, 2002; 2006; Waghid, 2005b). Waghid (2005b:340) claims:

[A] text [can] be read in a way that sets out the range of possible interpretations, and identifies and evaluates the presuppositions of this or that particular argument in the text; and, second, that a text be read in a way that questions, challenges, and interprets the reader as much as it does the text. Reading a text in this way is important because it emphasizes that one's reading does not represent the final (conclusive) answer but, rather, a rational (interpretive) judgment that itself must be subjected to critical scrutiny by others who engage in similar intellectual debate free from the imperatives of constrained or unconstrained agreement. This mode of imaginative (dialogical) action has the potential to engender civic reconciliation because acts of caring (such as subjecting interpretive judgments to critical scrutiny) can do much to bring people closer to one another, to lay new grounds for understanding, and thus to create the conditions for reconciliation.

An applied example from the CA educational landscape, in response to Waghid's (2005b) claim about how a text should be read to imagine a possible alternative perspective, would be, for example, to identify during class time legislative matters that might either lead to unethical decision-making (though lawful) or legislation that actually perpetuates inequality.

#### **4.3.5 Experiential learning**

As discussed earlier (refer to 1.4), HEIs adopted the graduate attribute of delivering graduates for the 'public good', claiming therefore that graduates will have a social consciousness, and will be able to participate as democratic citizens. We know that this is not the reality. In 4.3.1 to 4.3.4 I, discussed teaching and learning practices for the classroom that could cultivate

socially responsible democratic citizens. Even though several studies have been conducted to attest to the usefulness of these teaching and learning practices, on its own it might not be enough. Steinberg and Norris (2011) explain that, for graduates to be truly concerned about the ‘public good’; therefore, to be pursuing justice in society, they need to arrive at an intersection. For Steinberg and Norris (2011), this intersection is where students’ identities intersect with their educational experiences and with community experiences. The latter comprises, what I would like to argue, the fifth teaching and learning practice for DCE. This fifth teaching and learning practice, however, occurs beyond the parameters of the classroom or the HEI.

Democratic citizens are, in essence, problem solvers, and for South Africa that means solving issues surrounding poverty, unemployment, inequality, corruption and the lack of social cohesion. Waghid (2006:327) therefore argues, “educational problem solving should not just be confined to university classroom activity but should extend beyond its boundaries”, implying that students should also engage with real problems and not just theoretical problems for teaching or assessment purposes. Williams (2003) agrees with Waghid (2006), and further argues that students should participate in community projects where they work together for the good of others. Such a shared goal assists students to understand their responsibilities as citizens and the possibilities of creating change through collective actions. It does not really matter what the project entails because the shared goal and the participation leads to individuals who feel that they can play a part in shaping a new reality, i.e. after-school activities in the community.

Maré (2017:47), in turn, argues that, through seeing and experiencing the inequality, by being involved in projects as per Williams (2003) above, a ‘collective space of anguish’ is established. Maré (2017:47) reasons as follows:

But first citizens must come to a realisation of the nature and consequences of an unequal world and society. We must disturb our unreflective cohabitation with inequality and not reduce the problem of poverty, where we can assuage the guilt through handouts or donations (valuable, but ...). Inequality is relational, with wealth and poverty, gross consumption by the few and starvation of others inextricably linked.

Various HEIs will provide students with different educational experiences, but all can and should expose students to community-based educational experiences (Braskamp, 2011:4). Braskamp (2011) continues that the problem solving should be focused on sustainable development that addresses inequality and not just mere philanthropy. HEI institutions in the

United States that focus on learning opportunities for democratic citizenship, adopted a variety of pedagogical practices, but in some way or another they all include solution finding for societal problems and service learning (Annette, 2005). Colby, Ehrlich, Beaumont and Stephens (n.d.) state that very often, HEIs endeavour to enlighten a social consciousness in their students, and frequently this would be through incorporating community service or service learning into their programmes. Similarly, Althof and Berkowitz (2006:502) confirm, “citizenship education should focus on community service in order to access the values of responsibility for and commitment to others and the common good”.

Althof and Berkowitz (2006) comment that theoretical knowledge often only becomes relevant after an individual has had a practical experience, such as a deliberative encounter with a community, that made sense to her or him. Combining teaching and learning practices inside and beyond the walls of the classroom, could result in citizens who can combine their discipline-specific theoretical knowledge with solving societal problems. Battistoni (1997) reasons strongly for the use of service learning as a pedagogical tool for DCE, and says (1997:152):

Service learning programs should aim at developing in students their critical thinking skills. And experience in the community can reveal things about our cognitive assumptions regarding human nature, society, and justice. The students’ ability to analyze critically is enhanced by confronting ideas and theories with the actual realities in the world surrounding them.

Battistoni (1997) further comments that communication skills are enhanced through exposure to a service-learning project, and communication skills are very important for participation in a democracy. In addition, Battistoni (1997:153) highlights further benefits of using service learning as a teaching and learning practice:

The practical experience students gain in service learning programs allows them to set and reset their standards of judgment, and it may cause them to modify their political judgments in reaction to the world they observe and with which they interact. Their imaginative abilities should also be heightened, by enlarging their sense of who they are and better enabling them to use their imagination to join together in common causes with people who come from different places and have different life stories.

Letseka (2000) proposes that students actually learn by observing, and suggests that students should be placed in communities and live their daily lives with community members in order to understand the impact of various decisions, whether made by government or by mega

corporations, on the lived reality of society. This will assist students to consider contextually what influences people in which way and when, and would enhance reflections on what constitutes the so-called 'good life'. When considering the advantages of experiential learning as per the above arguments – whether through community projects or service learning – the advantages correspond to the teaching and learning practices identified in 4.3.1 to 4.3.4. This enhances DCE, as students will be able to reflect critically (narrative reflection), improve their communication skills (dialogue), participate collectively in solving societal problems (participation), and have an heightened imagination to solve problems as the problems would become known through real-life exposure (imagination). Such service- or community-based learning programmes or projects will ultimately also cause the HEI to re-think its relationship with the wider community and thus beyond the campus boundaries (Battistoni, 1997).

Kramer (2014), a former dean of a law faculty, states that legal education is incomplete when it only focuses on the technical skills, as lawyers have a specific role to play in society because the law itself, in essence, should nurture a socially just society. Therefore, law education should encourage students to be able to realise the outcome of their decisions on the broader society, whether further inequality was promoted or whether greater equality was achieved through that decision (Kramer, 2014). During his tenure as dean, Kramer therefore introduced aspects from other disciplines into the programme (similar to the discussion in 4.3.4) and introduced reflection practices to foster a notion of responsible lawyering for the greater 'public good' (Kramer, 2014). The reflection practices were utilised through alternative ways of practical training that encouraged new ways of applying the law responsibly. This is an example of incorporating teaching and learning practices to enhance the possibility to have professional discipline experts that are socially just democratic citizens.

Education for legal students and accounting students is similar in the sense that both professions have a focused educational training, both spend time at an HEI, and then undergo a practical training period, and both are associated with earning money and the cut-throat business environment. As such, the example that Kramer (2014) provided about how the legal education at a specific institution was adapted, is relevant to the CA educational landscape. The fact that their disciplines were developed and are founded upon various legislations and standards might be difficult for discipline-specific educational programmes. Musil (2011) states that liberal educational programmes in a sense developed from an existing social movement and, therefore, these programmes easily adopt teaching and learning practices that extend to the communities and focus easily on societal problems. For accounting education,

the implication is that a concerted effort should be made to incorporate experiential learning, and therefore exposure to societal problems.

#### **4.4 DELIBERATIVE ENCOUNTERS – CONSIDERING THE RISKS AND ADDING THE NOTION OF *UBUNTU***

In 4.3, I argued for the use of five teaching and learning practices, four of which could be used in the classroom, namely narrative reflection, dialogue, participation and imagination. The fifth teaching and learning practice, which extends beyond the walls of the classroom, is experiential learning, for instance service learning or community learning. These teaching and learning practices are all, from my perspective, examples of deliberative encounters. As Assié-Lumumba (2018:67) states, “[t]he role of education in any given society is to promote, enhance, and develop capabilities of individuals and groups toward the fulfilment of their responsibilities and interests that are individual as well as collective.” These deliberative encounters are thus paramount to changing society as we know it. Deliberative encounters are created in the classroom through narrative reflection, dialogue, participation or imagination, or outside of the classroom through experiential learning. Waghid, Waghid and Waghid (2018) concur that, unless pedagogical activities result in connecting theoretical knowledge with a deep understanding of societal realities, social justice is not achievable. Waghid *et al.* (2018:152) continue this argument:

[A] curriculum that does not cultivate deliberate engagement is oblivious of any understanding that education in itself is an encounter whereby people listen to one another and proffer articulations in defence of their points of view. When people engage, they bring to the encounter ways of seeing things differently without unjustifiably dismissing the ‘truth claims’ of others. The very act of deliberation allows people to bring their contending views into consideration by one another without the possibility that such views would be unreasonably and unjustifiably dismissed. Here, the very act of decolonisation resonates with deliberative engagement in the sense that both practices are connected to listening to alternative perspectives and rupturing that which confronts people.

Waghid *et al.* (2018) conclude that, through deliberative encounters, we have the opportunity to find all-encompassing outcomes, since deliberative encounters provide the opportunity for robust learning beyond ourselves and our own confined views. This was also my experience in the United Kingdom.

From my narrative, as described in 1.3, it is evident that a process of transformation started through the deliberative encounter at my workplace in the United Kingdom. Jansen (2008) states that we need to see the common humanity between ourselves and other individuals, and unless we can see that, we will struggle with true reconciliation in a country where inequality and poverty prevail. Jansen argues that, to see the common humanity, we need to have a deliberative encounter. According to Jansen (2008), we need to establish social cohesion and to address inequality in South Africa, and for that we need individuals who are driven to establish social justice for all. For Jansen, this implies “that moment of transformation when one sees in your neighbour nothing else but the shared humanity that binds you” (2008:65). South Africa therefore desperately needs deliberative encounters. HEIs require that students and university educators, through deliberative encounters, constituted by using specific teaching and learning practices, have a deepened human engagement by practising to listen and to see the perspectives of others (Waghid *et al.*, 2018). As through these practices, through these deepened human connectedness, citizens will be invigorated “to transformative action so that they can effect constructive change in their lives” (Waghid *et al.*, 2018:153).

Our communities and the composition of our student bodies at HEIs could provide the circumstances for deliberative encounters. Gurin, Nagda and Lopez (2003) make it clear that it is about an actual encounter, an actual experience between diverse people, and not just merely sitting in a diverse classroom that would lead to transformation. Since we are talking about a deliberative encounter, orchestrated by the university educator as a teaching and learning practice, it is important to highlight briefly the potential risks within this approach.

Boler (1999) and Boler and Zembylas (2003) call these teaching and learning practices that potentially disrupt the beliefs, values, perceptions and judgements of students, a ‘pedagogy of discomfort’, as the disruption will stretch individuals beyond their comfort zones (Zembylas & McGlynn, 2012). One of the risks is that students who can communicate eloquently, or who are part of the majority in the class, will overpower those students who are in the minority or who are less eloquent in debating and sharing (Waghid, 2005b). In addition, Zembylas and McGlynn (2012:41) explain that the following will happen when we utilise these teaching and learning practices, namely “[p]edagogically, this approach assumes that discomforting emotions play a constitutive role in challenging dominant beliefs, social habits and normative practices that sustain social inequities and in creating possibilities for individual and social transformation.” Students will therefore experience disruptive emotions and it is of the utmost importance that we as university educators keep on considering and reflecting on what we

mean and imply when we talk about classroom safety. The challenge remains to create a safe space for all the students in the class, irrespective of their views, amidst the experience of these discomfoting emotions. These disrupted emotions could be in the dominant group or in minority groups, as all people are transformed through deliberative encounters, as argued by Boler (2014). Boler (2014:129) says a “pedagogy of discomfort invites not only members of the dominant culture but also members of the marginalized cultures to re-examine the hegemonic values inevitably internalized”. Foundational to Boler’s (2014) argument is the understanding that both groups, majority and minority, have been shaped by hegemony and therefore all will experience discomfoting emotions.

The last aspect I want to add to the deliberative encounters that could be created inside or outside the classroom by university educators, based on the teaching and learning practices utilised, is the African notion of *ubuntu* (refer to 2.3, 2.4, 2.5 and 3.1). *Ubuntu*, Assié-Lumumba (2018:67) argues, “[i]n essence, it [*ubuntu*] advocates for providing equally enabling and liberating power of education to all individuals and groups in society for their own rights and the sheer interests of all linked by the humanists web of interdependence.” Allow me a short comment before I continue with the African notion of *ubuntu*. South Africa is part of the globalised world, but foremost part of the African continent. HEIs in South Africa, especially in light of the plea for the decoloniality of the curriculum (refer to 1.3.3 and 1.8), should be aware of how thoughts and beliefs of South Africans could have been shaped already. Naudé (2017c:n.p.) makes the following startling comment (the article from which I quote, focuses on ethics):

The intellectual journey to Africa always starts in Europe: An African scholar travels an arduous intellectual journey to first understand the rich and complex traditions of ‘ethics’. We learn the names of the great thinkers such as Plato, Aristotle, Kant, Schopenhauer, Marx and Nietzsche. We hear about the established models of ethics explained in terms such as virtue, deontology and utility. Once this tradition is understood, our hermeneutical lenses have already been shaped. So when we ‘return’ our gaze to Africa to reflect upon ‘traditional values’ or ‘indigenous knowledge systems’, the only categories and intellectual apparatus at our disposal are the Western ones.

“The local voice [African scholar], if heard at all, will only be taken seriously if judged and legitimised in terms of the accepted standards already established”, Naudé (2017c:n.p.) continues. Moving on to the African notion of *ubuntu* as a possible enhancement to DCE



teaching and learning practices, one should therefore be aware of possible resistance to the so-called Africanisation of education.

Abdi (2018) compellingly argues for the advantages of the *ubuntu* philosophy in education, as he states that knowledge is a constructed product significantly influenced by the lives, in other words, the social context, of those that constructed the knowledge. Therefore, we should be aware of and recognise how knowledge and individuals are shaped by their social context. The advantage of *ubuntu* philosophy in education lies exactly in being able to recognise not just different social contexts of individuals, but also the individual as such and to recognise that the other is equally human, and what we all share, is humanity.

Through dialogue as a teaching and learning practice, students are encouraged to discuss their views and perspectives. A risk identified, however, was that students who are in the minority or those who do not have sufficient communication skills, shy away from sharing their views. What *ubuntu* adds, is the requirement that all should listen attentively and that all voices are heard. This is a responsibility of the university educator (Shanyanana & Waghid, 2016). As stated by Shanyanana and Waghid (2016:117), “[c]lassrooms should be friendly to the voices of the marginalized groups so that they can develop confidence and ability to air their views and participate like others.” Democratic education at HEIs in South Africa could be achieved, but only if HEIs use inclusive teaching and learning practices as per the notion of *ubuntu*, as Shanyanana and Waghid reasons. “Affording all people, especially the marginalized groups, the opportunity to be included would unlock their cognitive and intellectual ability to express themselves freely within an enabling environment, and vindicate democratic HE in Africa” (Shanyanana & Waghid, 2016:117). Importantly, Waghid *et al.* (2018:21) argue that, through *ubuntu* principles, those with different views can co-belong and work together for social cohesion.

The implications of an Ubuntu citizenship for education are as follows: Africans ought to realise that human co-existence and interdependence could be achieved through forms of mutual and deliberative engagement. This implies that, as co-Africans, we have to listen to what the other has to say, even if the other’s views are abominable (detestable and atrocious). This means that one has to be prepared to listen to the other, even though one might dislike what the other has to say. After having listened to the other, one is expected to appraise the other – that is, to offer a reason why one thinks the other is wrong and should be challenged. Equally, one should also recognise any good point (that which is defensible) the other makes. If one is persuaded by the other, one should adapt or modify one’s point of view in the light of the more convincing point of view. Or, one could



abandon one's own view if one finds the other's view more palatable (agreeable). In this way, one exercises respect for the other and his or her otherness. In addition, when one shows respect in this way, the possibility that the engagement is ongoing will increase, as one's disagreement with the other does not mean that one entirely disconnects from the other; one still co-belongs.

The teaching and learning practices required for DCE imply that a deliberative encounter needs to happen, as argued for in 4.3 and 4.4. "What makes an individual uniquely human is his or her encounters with other individuals", reasons Waghid (2018b:56), and he continues by stating, "[u]buntu is a form of human encounter through which humans can nurture relations of sharing and trust, compassion and respect towards one another" (Waghid, 2018b:57). Therefore, there is pedagogical potential in *ubuntu* as diverse people are encountering each other, especially as Waghid (2018b:60) contends, "an encounter framed through *Ubuntu* is a responsible action in the sense that people recognise one another's vulnerabilities and actually do something about changing what people experience". That is what is required in South Africa: a willingness to change the lived realities of those who are marginalised. This is again indicative of how the notion of *ubuntu* supplements democratic teaching and learning practices, as through *ubuntu*, dialogue and participation are dignified, and the purpose is to be open to new understandings and viewpoints, similar to the outcomes of narrative reflection and imagination teaching and learning practices. To conclude on the value that *ubuntu* offers as pedagogical encounter, I quote Waghid (2014a:270–271) who reasons for the complementary value that could be derived from utilising the notion of *ubuntu* in collaboration with other teaching and learning practices to engender socially just democratic citizens:

By provoking students towards imaginative action and a renewed consciousness of possibility, they will learn to acknowledge humanity in themselves and others; by encouraging students to work cooperatively through sharing, engagement and remaining open to the new and unexpected, they will contribute towards cultivating learning communities; and by learning to show outrage at injustices and human violations, students will learn to attend to those on the margins (women, children and those who suffer from dictatorships and displacements on the African continent and elsewhere).

In Chapter 4, I argued for the adoption of teaching and learning practices that could potentially cultivate socially responsible democratic citizens. I started by highlighting the criticism voiced by critical scholars regarding current teaching and learning practices and programmes that focus on the needs of the market economy. I then continued to identify five

teaching and learning practices associated with DCE, not only applicable to the classroom but also stretching beyond the walls of the classroom. The teaching and learning practices identified are narrative reflection, dialogue, participation, imagination and experiential learning. Obanya (2018:115) rightly argues that education is not just about “*what you know*”, but also needs to “*emphasise who you are and what you can do with what you know*” (original emphasis).

Walker (2006) argues that, through suitable teaching and learning practices, we have a broadening of participation, and through these created social junctures, students’ humanity and well-being are formed. Students are shaped as they become conscious of the possible implications of their decisions for the wider society. I subsequently argue that these teaching and learning strategies are all in fact creating moments of deliberative encounters.

The chapter concluded by highlighting how the African notion of *ubuntu* could be utilised from a pedagogical perspective and how the pedagogical practices supporting the essence of *ubuntu* are enhancing democratic citizenship teaching and learning practices.

Having established some teaching and learning practices suitable for DCE, the next focus will be the university educator responsible for implementing these teaching and learning practices. In Chapter 5, the focus will be on the identity of the university educator, as all teaching and learning practices to cultivate socially responsible democratic citizens will be null and void, unless the university educator is enabled to embrace and apply them justly.

## CHAPTER 5

### **THE IMPORTANCE OF UNIVERSITY EDUCATOR IDENTITY: A FOCUS ON THE CA UNIVERSITY EDUCATOR**

In Chapter 4, I argued for teaching and learning practices that could be beneficial for the engendering of socially responsible democratic citizens. The practices for which I argued were those of narrative reflection, dialogue, participation, imagination and experiential learning. However, in order for university educators to empower students to envision or imagine a new horizon and to notice injustices, the educators themselves have to envision a better tomorrow, they have to imagine a more just society where social cohesion is possible, and consequently they have to be able to notice inequality. University educators cannot be involved in the process of transforming students into being emancipated, if they themselves are not emancipated (Greene, 2001). As Cummins (2003) explains, rooted in the interactions between the university educator and the students, and embedded in the teaching and learning practices utilised by the university educator, is a revelation of the society in which the student can participate. The question therefore remains whether the university educator is a socially just democratic citizen who participates in the democratic society and addresses inequality, as that will automatically transpire in the classroom. Giroux (2011) states that a university educator should be both an educationalist and a participative citizen, and teaching should lead to students realising they have a role to play in society, especially to keep those in decision-making authoritative positions accountable.

In Chapter 5, the focus is on those factors that contribute to the formation of the identity of the university educator. As with Chapter 3, the purpose of this chapter is to connect the identity of the university educator in general to specific aspects contributing to the formation of the identity of the CA university educator. This is not an in-depth theorisation of university educator identity, as for purposes of this study and with reference to Chapters 6 and 7 to follow, what is required is just to highlight the additional contributing factors to identity formation when we are discussing a CA university educator. Especially, as Gardiner (2017:147) argues, “regardless of subject or discipline”, ultimately all university educators are essentially “teacher[s] of specific ideas and values, which have historical and political significance”.

In section 5.1, I highlight briefly the university educators’ role in teaching for socially responsible democratic citizenship. The focus of section 5.1 is therefore on the person

responsible for pedagogical encounters at HEIs. In section 5.2, I continue this line of thought by referring to factors that contribute to the formation of the identity of the university educator in general. As stated above, the primary reason for Chapter 5 is to consider specific contributing factors that shape the identity of the CA university educator. This component of the argument will be addressed in section 5.3, where I will argue how being a CA professional is uniquely contributing to the formation of the identity of the CA university educator.

## **5.1 ROLE OF THE UNIVERSITY EDUCATOR IN TEACHING FOR SOCIALLY RESPONSIBLE DEMOCRATIC CITIZENSHIP**

As alluded to in the introduction of this chapter, university educators fulfil a key role in teaching for socially responsible democratic citizenship. The mere knowledge of teaching and learning practices for socially responsible democratic citizenship is not what is going to induce transformation; the university educator needs to be able to implement those teaching and learning practices. Costandius and Bitzer (2015:63) state in this regard, “[i]n the same way that we need to consider a student ‘readiness’, we also cannot simply assume that lecturers [university educators] are psychologically ready to facilitate learning in critical citizenship education”, and therefore highlight the importance of preparing university educators for their role as educators, irrespective of their field of expertise. Similarly, Gardiner (2017:148–149) argues that future university educators should be able to handle subjects such as “developing creativity; ... using cognitive empathy in dealing with different and differing ideas; cultivating divergent thinking; making decisions about human rights; establishing democratic practices; [and] development of questioning ideology” confidently. In addition, she or he should be able to discuss complex matters, such as patriarchy, racism, colonialism and capitalism. This is equally in line with the thoughts of Kan (2011) who argues for university educators to exhibit democratic assertiveness and actions.

Steyn (2006) delivered a speech at SU at the launch of the SU employment equity plan. Referring to this speech, Leibowitz (2012b:13) questions “to what extent lecturers [university educators] are able to teach for citizenship when they are themselves products of such a divided and unequal past”. The implication is that South Africa requires its university educators to teach for a new tomorrow and towards something that we have not yet realised nor yet experienced as a society; yet, these university educators themselves have in one way or another been formed (whether on the privileged or underprivileged side of the spectrum) by the undemocratic Apartheid regime. As contemporary South Africa still has not succeeded in addressing the inequality that remains of our Apartheid past, the relevance of this question

remains very valuable for the SA context today. Correspondingly, Chubbuck and Zembylas (2008:311) argue, “[t]eaching for social justice, then, is not only a cognitive endeavour; it involves engaging in emotional reflection, finding one’s own contextualised relationship to justice, and creating an empowered sense of agency to take action and transform one’s teaching practices.” Therefore, university educators working at HEIs in South Africa, has a considerable task – not just of educating the youth subject-related knowledge and theories, but also and above all, of teaching them to be socially responsible democratic citizens. The latter can only be achieved if the educators themselves have spent time reflecting, analysing power relations in knowledge construction and therefore are able to imagine a social cohesive tomorrow – an imagination that will lead to action towards working to realise that vision.

Teaching in this manner requires of university educators to understand that education is much more than theory; it is about application and consequently of impact, but unambiguously application within a specific social context. Waghid and Davids (2017a:18) thus argue:

[T]eaching is always framed by the social context within which that teaching occurs. In this sense teaching should always be understood as being in association with the practical application of knowledge. Simply reading the rules of how to do map work in a geography class, or simply informing a class what this or that poem is about without inviting learners to offer their own interpretations and analyses, should not be considered as teaching.

They continue this argument by stating:

[P]ractical reasoning dictates that, because of the relational context of teaching, teaching always has to be responsive to those whom one teaches. It is for this reason that it is quite incomprehensible how some teachers [university educators] might want to employ the same type of teaching practices, year after year, without taking into account not only changing learners, but highly fluid contexts (Waghid & Davids, 2017a:18).

This manner of teaching is significantly more than just ‘teaching to the test’ or teaching mere theoretical concepts from a textbook (or for purposes of this study, reading rules from accounting standards per se). Leibowitz (2012b:14) argues, “teaching for citizenship is so difficult” since “lecturers [university educators] are as much imbricated in the settled communicative patterns as the students”. One should not forget that, very often, “teachers’ [university educators’] own ability to free themselves to struggle against oppressive and disabling systems is rather too unproblematically assumed” (Taylor & Robinson, 2009:167). Leibowitz (2012b) rightly argues that what is expected of a university educator in South

Africa is possibly an immensely difficult calling as, even though significant research has been done on matters such as diversity and multiculturalism, there is surely very little insight into how university educators should facilitate conversations on inequality and difference in SA classrooms. With reference to the SA context, she further argues, “the theoretical trends of other countries have significant value, but are not sufficient to help us pave the way forward” (Leibowitz, 2012b:14).

However, that does not imply that we as university educators should not endeavour to apply teaching and learning practices that could cultivate socially responsible citizenship. Perhaps university educators should start by considering their own emotional relationship towards social justice and democratic citizenship. Chubbuck and Zembylas (2008:312) consequently states, “[w]e need to consider how teachers [university educators] make sense of themselves, their teaching practices, and their political options in relation to their emotional understandings and the ways such understandings affect their actions.” What Chubbuck and Zembylas (2008) accordingly argue for is that, in order to get to teaching and learning practices for socially responsible democratic citizenship, the journey starts with the university educator; hence, at the identity of the university educator. University educators have the moral responsibility to utilise teaching practices that engender learning in such a manner that students are able to notice and contest even that which is accepted as the norm (Ng, 2003). ‘Norm’, in this instance, refers to knowledge, knowledge construction and the power contained within this process. Who are the role players and who are the dominant forces involved in the construction of the knowledge? University educators should therefore be vigilant to notice not just injustice in society, but also unchallenged imbalanced power relations in educational institutions and educational practices. Similarly Apple (2014:xix–xx) states:

[University educators] need to act as deeply committed mentors, as people who demonstrate through their lives what it means to be both an excellent researcher and a committed member of society that is scarred by both inequalities. They need to show how one can blend these two roles together in ways that may be tense, but still embody the dual commitments to exceptional and socially committed research and participating in movements whose aim is interrupting dominance. It should be obvious that this must be fully integrated into one’s teaching as well. This may not always be ‘successful’... but to interrupt dominant understanding, we must also interrupt aspects of common sense.

Before we consider those factors affecting identity formation in section 5.2, we must bear in mind that this process of starting with oneself implies that university educators need to be open to certain teaching and learning practices themselves (refer to Chapter 4 for suggested teaching and learning practices to cultivate socially responsible citizens). This is in line with Foucauldian thought, and I quote Christmas (1998:186):

Perhaps the most succinct statement of the spirit in which the works of Michel Foucault must be read was made by Foucault himself in an interview in 1984, the year of his death. [Foucault stated]: The role of an intellectual is not to tell others what they have to do. By what right would he do so? ... The work of an intellectual is not to shape others' political will; it is, through the analyses that he carries out in his own field, to question over and over again what is postulated as self-evident, to disturb people's mental habits, the way they do and think things, to dissipate what is familiar and accepted, to re-examine rules and institutions.

Following from Foucault's imperative challenge to intellectuals, one will need to explore those practices to which university educators themselves need to be open. In the following paragraphs, I argue in a favour of some of these practices that will enable university educators to fulfil their calling in teaching for social responsible democratic citizenship.

Greene (2001:8) states:

We are hardly, however, in a position to develop a heightened sensitivity in others if we ourselves do not know what it is like to live inside, to move around within the range of art forms. And few of us are in a position to communicate what this is like to others if we who are teachers [university educators] have not reflected upon our own experiences.

Greene (2001) emphasises the fact that university educators need to be willing to reflect, and very often, the arts might be a medium to induce reflection. Reflection by university educators is paramount, as the teaching and learning practices utilised and the world view portrayed by the university educator have an influence on the student, and university educators might subconsciously be conveying particular messages if they do not exercise reflection. This is put differently by Giroux (2004:38) when he argues that university educators need to "rethink the cultural and political baggage they bring to each educational encounter". It is therefore inevitable that university educators are "ethically and politically accountable for the stories they produce, the claims they make upon public memory, and the images of the future they deem legitimate" Giroux (2004:38). Giroux (2004:38) continues this argument by stating that university educators must question "their own subjective involvement in how and what they



teach” as university educators are required “to be attentive to the ethical dimensions of their own practice”.

Greene (2001) maintains that, as university educators, we have to start with ourselves in order to prevent denying a social cohesive image of the future for our students as portrayed by our pedagogical encounters (the risk highlighted by Giroux [2004] above). Greene (2001:25–26) states:

[W]e must first have noticed what there was to be noticed. We must have begun, at least, to impart aesthetic existence to the work, to be present to it, to make it live for us. Of course we may consult scholars on occasion. ... But whatever studying we do ought to feed into and focus on our perceiving, enhance the attentiveness with which we address ourselves to particular works. It is out of that sort of attentiveness, not out of a mediated expertise, that we ought to come to our students. Our aim, after all, is to help them become more wide-awake, more aware.

Greene (2001:47) continues her argument by affirming:

[W]e who teach these things must address ourselves to our students’ freedom, their capacity to see that they can be different, that things can be different. With this in mind, we can somehow trust that, if we have taught them how to search and let them catch some glean of the untraveled, they will find their own ways, as we have done, and begin teaching themselves, pursuing their own possibilities.

Banks (2001:10) concludes, “[t]eachers need to develop reflective cultural and national identifications if they are to function effectively in diverse classrooms and help students from different cultures and groups to construct clarified identifications.” Through their own reflection, university educators could therefore enable students to imagine a socially just democratic South Africa and a more socially cohesive future.

Based on the principles in Derrida’s (1997) book, *Politics of friendship*, Waghid (2014b) argues that university educators should consider their role as educators, founded in the characteristics of a friendship. University educators are thus compelled by compassion when they engage in teaching and learning practices. According to Waghid (2014b), their compassion is driven by a desire for a socially just society, and not to receive acknowledgements or accolades. Waghid (2003b) continues this argument by stating that it is not possible to address issues of injustice, to be a voice of the marginalised, unless one is able to envision the daily realities of those affected by inequality. To be able to envision the daily realities of those affected by inequality, one requires compassion (Waghid, 2003b).

It is imperative for university educators to create situations; hence, utilising deliberative encounters, such as dialogue or debate, where knowledge is transformed based on the lived experiences of the students, compared to knowledge that is just consumed for the sake of obtaining knowledge (Giroux, 2011). Being able to connect to all students' lived realities as well as the realities of others, is a willingness that we in South Africa require of our educators at HEIs. From Giroux's (2011) line of argument above, one can derive that the transformed knowledge should indeed be utilised to create the democratic tomorrow we all long for – where there is a responsiveness to the needs of the marginalised. One can then also argue that, through the transformed knowledge that is being created, a transformed individual (citizen) is indeed also birthed as through the transformed knowledge the transformed student can fight to address injustice and keep democratic leaders accountable. Giroux (2012:9) further argues that education at its utmost has the function of “imagining a more democratic society and a better future, one that does not simply replicate the present”. Waghid and Davids (2017a) concur by stating that university educators have the responsibility to tie subject-related knowledge to the lived realities of the students in class, but also to the lived realities of other people to ensure that students are able to gain insight into yet uncharted territory, views and perspectives. By linking discipline-specific knowledge to lived experiences, the potential of new solutions to the same problems becomes a reality. Only through conversation, through engagement with others, has understanding a chance of being birthed.

In addition, university educators in South Africa need to be willing to listen. Waghid (2006:324) states:

Enhancing our ability to listen and respond to students implies that university teachers [educators] have to be willing to hear and be open to accept what students have to say. They have to interact with students who are different, and they should mutually explore and share with other students' perspectives as a way to develop their own and students' understanding. Put differently, university teachers [educators] must be ready and able, when his (her) time comes, to deliberate with his (her) fellows students, listen and be listened to, take responsibility for what students say or do. To be able to listen and respond to students in the first place implies that engagement on the part of university teachers [educators] should be unconditional, whereby the possibility is increased for university teachers [educators] to become unconditionally engaged by students.

Waghid *et al.* (2018:35) refer to listening and argue:

When an educator acknowledges his or her student by showing that he or she (the educator) has learned something from the student, that is, when an educator acknowledges his or her humanity by revealing him- or herself to the student as a human being – that is, one acknowledges the student to be human, and simultaneously one's capacity to see human from inhuman.

Waghid *et al.* (2018) imply that, through the act of listening, university educators are breaking down barriers constructed by unequal power relations. For South Africa, that could subsequently be a contributing factor to counter the legacy of colonialism and strive towards decoloniality by targeting embodied knowledge, which in this case, is the power relation between so-called 'university educators' and 'students'.

In this section, I briefly touched on the important role that university educators play in teaching for socially responsible democratic citizenship. During the discussion, I highlighted the fact that this is no mean feat in the difficult SA landscape, but that university educators should portray a particular willingness. This willingness, I argued, should comprise reflecting critically on their identity and on the teaching and learning practices they use, and a readiness to reflect critically on the knowledge that was constructed in their field of expertise. I further argued for a particular willingness to explore, to experience and to utilise possible alternative teaching and learning practices, which could assist in cultivating socially responsible citizens for South Africa.

University educators should thus be willing to imagine various alternatives to the current lived realities. Imagining in this manner, I argued, is often stimulated by introducing themselves to perhaps the arts and humanities. University educators should also be willing to enter into dialogue with students; hence, to engage with the students and treat them as equals, consequently willing to be open to the possibility that university educators themselves can learn from the students. Through the process of dialogue and engagement with students, university educators need to practice a willingness to truly listen to the voice of all students. Through true listening, the university educator will assist in the emancipation of students by acknowledging the humaneness and equality of the students. Lastly, I argued for willingness by the university educator to have compassion for students and to care for them and for the future SA society in which we want to live.

In section 5.2, the focus will turn to those factors that play a role in the formation of the identity of the university educator. This is the identity on which the university educator needs

to be willing to reflect to truly understand what those unchallenged and embodied so-called ‘truths’ are, which the university educator carries with her- or himself into the classroom.

## **5.2 FACTORS CONTRIBUTING TO UNIVERSITY EDUCATOR IDENTITY FORMATION**

As indicated in the introduction, this will only be a short discussion on possible factors contributing to the formation of the identity of the university educator. Several other factors, besides these could play a role in the shaping of the identity of the university educator. However, I indicated from the onset that the purpose of this chapter is not to present an in-depth analysis of university educator identity, but rather to identify those factors that are directly attributable to the formation of the identity of the CA university educator (discussed in section 5.3). As Greene (1995:74) eloquently argues in relation to the magnitude of factors affecting the identity of a university educator:

I cannot truly say ‘my life story’. That would imply that, spiderlike, I have somehow spun a web solely from the stuff of my own being, when, in fact, I cannot exclude the contexts of my gender, sibling and maternal relationships, political and professional phenomena, and even aging and decline from ‘my self’. I am not ‘individual’ that I can claim to be free from the shaping influence of contexts. Nor can I forget that, conscious as I have tried to be, I have lived inside a whole variety of ideologies and discursive practices, in spite of trying – through resistance and critique – to liberate myself.

Leibowitz (2012b:13) states, “biography, and perhaps perceptions of self and the other will have an influence on the acquisition of knowledge and the final outcome as a graduate”. This, Leibowitz (2012b) argues, could be ascribed especially to feeling either being part of or not being part of a community. This feeling of belonging – feeling like an insider, – therefore, could contribute positively to a learning experience. This is an important aspect of the SA context as several theologians, such as Maluleke (1995), Balcomb (1998), Naudé (2005) and Van Aarde (2016), argue that perhaps the biggest tragedy of the Apartheid regime was the loss of the African identity. Balcomb (1998:70) quotes Maluleke (1995) who claims, “we [Africans] must recover our own selves” first, as that is paramount for a post-apartheid SA context. Through Apartheid, unequal power relations were legitimised, and Van Aarde (2016:5) states that it “would be superficial to think that the end of apartheid would radically alter relations of power and advantage, because it is through social structures that inequalities in power are perpetuated”. As such, the identity and feelings of relationality that are brought into the classroom in the SA context are highly complex.

Similarly, this notion of relationality in education plays a role in the identity of the university educator and the teaching and learning practices that she or he will be willing to use in specific social contexts. Zembylas (2009:379–380) asserts, “[i]t is realised, therefore, that students and teachers [university educators] bring different emotional histories with them to school, and that these histories are embedded in a wider context of socio-political forces, needs, and interests.” Waghid and Davids (2017a:18) state regarding those that enter HEIs as university educators, they enter with “particular backgrounds and identities, which, no doubt, influence their particular understandings of what teaching is and what makes a good teacher [university educator]”.

Vosloo (2009) warns that those university educators walking into HEIs with their particular emotional histories (refer to Zembylas 2009 above), should be aware of the social constructs of such histories in their minds. Vosloo (2009) makes a compelling argument about history and our memory of history. He claims that even our memory of the past is constructed, and therefore the impression of our memory on our identity must be reflected upon. Vosloo (2009) adds that the potential danger in remembering the constructed past is the risk that something dear to one person might be a devastating memory for another. I quote Vosloo’s (2009:283, 285–286) original remarks that were published in Afrikaans:

Die verlede is óns verlede. Herinnering, geskiedenis en identiteit is ten nouste verweef. ... Ons moet die vreemdheid en geheim-karakter van die verlede respekteer, maar terselfdertyd moet ons verstaan dat ons identiteit ten nouste met ons konstruksie van die verlede verband hou. Die omgang met die verlede in al haar vreemdheid kan ons juis op verrassende manier help om perspektief op onself in die hede te kry ... In ons pogings om sin te maak van ons verlede, is dit daarom nodig om te verstaan dat ons persoonlike en kollektiewe herinneringe met dié van ander mense en groepe vervleg is. Ander is dus nie net deel van ons herinneringe nie, ons is ook deel van hulle herinneringe. Ekself en onself is ook ’n ander. Hierdie begrip vir die verweefdheid van ons verledes en geskiedenis vra verder vir ’n sensitiwiteit vir die feit dat wat vir ons as ’n ‘founding moment’ of ’n baken in ons persoonlike of kollektiewe geheue funksioneer, vir die ander ’n letsel of ’n wond in hulle geheue kan verteenwoordig.

In line with the views of Vosloo (2009), Waghid and Davids (2017a) argue that any individual who endeavours to interpret the world around her- or himself can never be impartial as being biased is inevitable. Waghid and Davids (2017a:74) therefore declare, “[t]o gain understanding and insight, an individual has to enter a conversation or dialogue with that, which is unknown and unfamiliar.”

Greene (1995) concurs with Waghid and Davids (2017a), as she argues that even if we are willing to engage and to reflect, our own assumptions are still influencing our interpretive ability. This is the reality of South Africa. University educators will walk into HEIs and they will have a constructed memory of our Apartheid past that would be forming their identity, which in turn would affect their teaching and learning practices. Even though cultural background clearly plays a role in the formation of our identity, it is not the only and therefore absolute factor (Greene, 1995).

Besides our cultural background (inclusive of feelings of relationality or not and our memories associated with the past), Van der Walt *et al.* (2014) argue that experiences that we have lived through are also a factor that shapes our identity. Van der Walt *et al.* (2014:835) state:

As humans we can relate to our worlds through interpreted experience only, our expectations are therefore always based on our interpreted experiences, and these experiences in turn can lead to new expectations. We have no standing ground, no place for evaluating, judging, and inquiring, apart from that which is provided by some specific tradition or traditions.

This is in agreement with Castells (1997:10) who argues that to have a discussion on how and by whom identities are constructed is missing the point, as the constructions of identities are very specific, because they are primarily “a matter of social context”; hence, making it very personal and situated within a particular context. Castells (1997) continues this argument by stating that shared experiences specifically contribute to the shaping of identity, very often in a collective identity.

Continuing from this line of argument – of shared experiences in a particular context – Zembylas (2003) maintains that the identities of the university educators are further constituted as and when they perform their duties at an educational institution. This is particularly so in light of the power relations at play and the level of social interaction at an educational institution (Zembylas, 2003). He says:

While the teachers [university educators] with whom I work often realize how deeply embedded they are in these norms and rules, they find it difficult to ‘escape’ from them. The formation of new teacher [university educator] subjectivities is constrained by a number of barriers. Isolation and marginalization often restrict teachers’ [university educators’] opportunities in their search for identity. These barriers to the formation of new subjectivities are experienced as value conflicts with the school culture’s norms.

Under these circumstances teachers [university educators] may tend to ‘foreclose’ on their identities – that is, they do not question accepted beliefs and ways of acting but simply follow them in order to avoid marginalization (Zembylas, 2003:125).

Giroux (2003) agrees with Castells (1997) and Zembylas (2003) above that the construction of identity is an ongoing process, which will be influenced by encounters in the past, but also encounters today. Giroux (2003:100) argues that identities “are neither fixed nor unified but are about an ongoing process of becoming”. Identities are fashioned through the unequal relations of power, “which largely determine the range of resources – history, values, language, and experiences – available through which individuals and groups experience their relationship to themselves and others” (Giroux, 2003:100). In line with Foucauldian thought, and specifically in relation to the CA educational landscape in South Africa, the effect of power at play at HEIs will be elaborated on in Chapter 6.

Based on the specific SA context, the argument so far was that the university educator’s cultural background, her or his memory of the past, her or his historical experiences in specific social contexts and current power relations at play in her or his life, are all factors that could shape her or his identity. Section 5.2 provides a brief introduction to those factors shaping the identity of the university educator. However, allow me to point out one further aspect, namely the role that emotions play in the formation of identity. “By recognizing the role power relations play in constructing emotions, my conception of emotion directs attention to an exploration of the personal, cultural, political, and historical aspects of teacher [university educator] identity formation”, Zembylas (2005:937) argues, and it will therefore be an oversight to ignore the role that emotions play.

Zembylas (2005:938) continues his argument and states, “emotions are located and represented in teachers’ [university educators’] pedagogies and teachers’ [university educators’] personal and professional development”. Based on Foucauldian theory, Zembylas (2005:946) argues that, if one understands the “emotional experiences as discursively constituted”, then the complexity of gaining insight into university educator identity comes to the fore, as “teacher [university educator] identity is produced and constrained through disciplinary power and local emotional rules”. Examples of the influence of power and emotions at HEIs, which Zembylas (2002; 2005) raises as base for his argument are:

- university educators refusing ‘teaching to the test’;
- university educators not always using structured textbooks and sticking to the pre-determined format religiously;



- university educators using experimental teaching and learning strategies; and
- university educators subsequently being marginalised for not following the norm and possibly even being disciplined.

“The emotions that teachers [university educators] experience and express, for example, are not just matters of personal dispositions but are constructed in social relationships and systems of values in their families, cultures, and school situations”, Zembylas (2002:81) argues. As a result, the violent feelings of being marginalised, as one is not following the norm, reflect the true embodied pain felt by university educators.

In this section, I have briefly highlighted five aspects that could influence the formation of the identity of the university educator. Several other contributing factors could have been raised, as “the self [identity of the university educator] is continuously constituted, never completed, never fully coherent, never completely centered securely in experience” (Zembylas, 2005:938). The premise for this introduction was to put the focus on those aspects that are shaping the identity of the CA university educator in a unique manner. These aspects are addressed next in section 5.3.

### **5.3 UNIQUELY ATTRIBUTING FACTORS TO THE IDENTITY OF THE CA UNIVERSITY EDUCATOR**

Having established some factors that contribute to the formation of the university educator identity in general in section 5.2, in this section, the focus will be on the CA professional who ventures into academe. In this section, I will share some of my own perspectives and experiences, having taught at two SAICA-accredited HEIs in South Africa for the past 12 years.

Within each discipline (e.g. accounting, engineering or law) there are inherent biases that influence the construction of knowledge in that particular discipline significantly (Banks, 2001). The accountancy discipline is indeed no exception. Banks (2001) further argues that it is therefore important for university educators to be able to recognise and notice those biases through reflection, as it is the responsibility of the university educator to share the construction of knowledge with students. Banks (2001:10) states that, if university educators share the construction of knowledge, they will help students “to understand how knowledge is created and how it is influenced by the racial, ethnic, social-class, and gender positions of individuals and groups”. According to Banks (2001), this will assist students to challenge conventional norms and thus open up the possibility to think in a transformative manner that

could lead to students to become informed compassionate citizens who will contribute to the democratic society. Even though a significant portion of teaching on an accounting degree is about the legislative requirements in Acts of Parliament or the rules contained in international accounting or auditing standards, university educators still need to open up conversations and reflections about the ethicality of such legislation. Very seldom in my 12 years of being a university educator have I encountered that we (as university educators) debate and discuss amongst ourselves whether the theoretical knowledge contained in Acts or standards will result in social justice being realised. In section 3.1, I introduced the concept of proscriptive versus prescriptive morality (refer to Janoff-Bulman *et al.* [2009]), where proscriptive morality implies that one follows Acts and standards since one is afraid of the consequences of not adhering, whilst prescriptive morality is actively pursuing social justice outcomes. If the CA university educator is not willing to engage with students about whether a law or a standard is just, such university educator is at best just contributing to proscriptive morality formation. What we need in South Africa, is prescriptive morality, where each and every one (inclusive of CA university educators) is willing to seek social justice actively by identifying unjust practices (whether those practices are enabled through laws and rules or not). Are CA university educators therefore able to question the construction of knowledge in their field or are their identities so significantly infused by the profession that they are unable to question what needs questioning? In 5.3.1–5.3.3, I highlight three aspects that significantly result in CA university educators being aligned with their profession.

### **5.3.1 Confidence in astute technical knowledge**

Winberg, Bozalek and Cattell (2016:157) argue, “[m]ost academics [university educators] feel comfortable in their home disciplines; this is their knowledge base from which their expertise develops.” Moving into the role of a university educator by exploring different teaching techniques or applying more philosophical thinking therefore creates a significant degree of distress (Winberg *et al.*, 2016). Macfarlane (2011:65) strongly agrees as he states, “[t]heir identity [referring here to those venturing into academe from a professionalised field], after all, has been shaped by the discipline or profession to which they belong.” Lasky (2005:913) similarly reports when research was conducted on educators’ acceptability to change by saying, “early professional training along with the larger political and social context mediated the development of their professional identity”. This could possibly even be more prevalent amongst CAs as they have had a minimum of four years of higher education exposure to a discipline-specific accounting degree, followed by a three-year training contract (either in an

auditing environment or in commerce) and the passing of two qualifying examinations. That is at least seven years of shaping, forming and influencing, which gives rise to individuals with astute technical knowledge. (Detail about this is provided in Chapter 6). However, even despite this natural inclination to one's field of expertise, Faour and Muasher (2011:14) argue:

Regardless of their competence in their subject matter, teachers [university educators] must be qualified to prepare students for active citizenship as part of twenty-first-century skills. For example, science teachers [university educators] are responsible not only for teaching the course syllabus, but also for promoting a classroom culture characterized by creativity, critical thinking, collaboration, and social responsibility.

This, however, is extremely complicated as CA university educators are entrenched in their profession and therefore well versed in several knowledge 'truths' pertaining to the business world and the world in totality. As Segall (2013:480) poignantly puts it:

Ordering and sustaining socially preferred forms and norms of thinking and being, discourses are always and simultaneously both repressive and creative as they mask and illuminate, affirm and challenge, restrict and enable particular knowledge and knowing. By marking the boundaries of permissible thought, discourses do not simply produce particular truths but, through inhibiting alternatives, also tend to reproduce themselves.

According to Segall (2013), the risk therefore exists that, unless CAs in academe are willing to challenge embedded beliefs, they could perhaps just be reproducing inequalities in society rather than being actively involved in transforming society. I argue that this risk exists as CAs have been trained to be technical experts and they consequently believe in the value of these technical skills. In this sub-section, I have argued how the vast number of technical skills that CAs acquire throughout their educational pathway becomes a place of comfort, and to challenge the foundation of those technical skills might be perplexing.

### **5.3.2 Belonging to community through shared experiences**

The next aspect that particularly affects the identity of the CA university educator is the feeling of belonging. Hamilton's (2007) doctorate "Accounting for identity: Becoming a chartered accountant", focused on the CA profession in Scotland. As discussed earlier, learning is very much relational, and experiences shape us (refer to section 5.2). Similarly, Hamilton (2007) states that CAs are significantly influenced when they are working at a training firm, as they are then learning together and feel as if they are part of a community, as if they belong, and as if they all (fellow trainees) belong to the profession together.

[T]he development of communities of practice is influenced by context, the training firm, the disciplined learning environment, social factors including time and norms of professional conduct. CA students participate in the training process. They learn through participation. Professional identity is being formed through these participative processes (Hamilton, 2007:48).

By ultimately obtaining the designation CA(SA) and the right to use that designation, this feeling of belonging surges. As Hamilton (2007) argues, when one becomes a CA, one is set apart; a distinction is made between oneself and others through the setting of boundaries. I can also attest to this, as I still vividly remember where and when and how I received the message that I had qualified to be a CA(SA). Several of my colleagues also proudly remember (and fondly talk) about this pinnacle day on which they earned the right to belong to the CA community. This finding is in line with that of Venter and De Villiers (2013:1247) who argue:

Professional identification tends to develop in the early stages of socialization [such as when working as a trainee per Hamilton (2007) above] into a profession, implying that professional identification often precedes specific organizational identification. Therefore, professionals who later become academics [university educators] are likely to associate themselves strongly with their profession [and they are therefore less associated with the HEI and the wider purpose and calling of education].

In this sub-section, I have highlighted how the identity of the CA university educator is formed through shared experiences and ultimately the right to become part of the CA community. In the next sub-section, I highlight the third aspect that specifically affects the identity of the CA university educator.

### **5.3.3 Status in society**

Complementary to the feeling of belonging to the profession, it is also important to understand that the perspective of the role that the CA university educator had played or will play in the workforce domain, affects identity formation. In a sense, this possible future role of the CA in the business world touches on the inherent value the CA believes she or he can contribute. Warren and Parker (2009:206) argue in support of this view by stating:

In the domain of professional occupations, and particularly the accounting profession, notions of role, identity and image are arguably inseparable or at the very least highly interrelated. In the accounting domain, the notion of role not only traverses the spectrum of functions that accountants may perform, but also embraces ideas about their

organizational positioning, be it for example as technical expert, management advisor or decision-making leader.

Venter and De Villiers (2013) report that CA university educators feel they contribute significantly to the success of the profession. The question therefore arises whether they are contributing to the success of the profession only by teaching technical skills to future CAs to fill business leadership positions or whether they are in fact successful measured by the role the profession can play in creating a more equal SA society. CA(SA)s are in demand globally and are deemed well-regarded professionals and individuals well respected for their technical skill set and the role they can play in a business and in society (Cloete, 2012). Subsequently, Boyce (2004) argues that the possible important role that CAs could play in the country in essence increases the responsibility of CA university educators. As in their role as CA university educators, they contribute to the education of future technical experts, which the economy will need but, ultimately, these university educators could play a role in transformative practices (Boyce, 2004). These practices could ultimately result in future CAs being socially responsible democratic citizens who will make ethical decisions and be accountable, and who can keep others accountable whilst actively addressing matters of inequality.

Boyce (2004:571) compellingly states, “accounting educators must address whether their allegiance is to the accounting *profession* [or] to accounting *education*” (emphasis original source). In essence, Boyce (2004) wants to highlight the fact that education is much more than technical skills. Education includes utilising teaching and learning practices to cultivate socially just citizens, supporting critical thinking, looking at social problems and inequalities prevailing in society, and encouraging action towards solving these. In Chapter 6, I will indeed argue that I do not think it is an either-or situation. One can be an emancipated university educator with commitment to a profession that could contribute significantly to the SA society. However, this awareness of status played a part in my personal experience as a subtle distinction is made when evaluating the research output of CA academics. Research conducted on pure technical matters in accountancy are deemed to be valued more than research conducted dealing with aspects of accounting education. This provides evidence of CA university educators carrying the status of the profession into the academic world, and holding matters of pure accountancy in higher regard than matters of pure education. In this sub-section, I have highlighted the third aspect, namely the status of the profession in the eyes

of society, which contributes directly to formation of the identity of the CA university educator.

Ballantine (2017) – referring to Alain Touraine (2000) in relation to the possibility of social cohesion – states that there is the possibility of us all living together; however, there is a pre-requisite for social cohesion to realise. This pre-requisite is the willingness to lay down one's identity; therefore, to be willing to lose one's identity so to speak, as this is what imagining a new collective tomorrow asks from us. This resonates with the challenge facing a CA university educator, as the association with the profession and the status associated with the profession is imprinted so strongly on the identity of the university educator that she or he might struggle to embrace the true calling of education, which is the hope within transformative deliberative encounters. The CA university educator should however remember that:

[B]ecause pedagogy is relational and interactional, we as lecturers [university educators] also change and are changed by our encounters with students. Because our own academic and personal values shape the pedagogical decisions we make, even where we are constrained by contemporary policy and organizational climates, we ought to work at developing our own professional judgement (Walker, 2006:137).

In this section, I have looked specifically at factors contributing to shaping of the identity of the CA university educator. It was evident that a CA is significantly influenced by the notion of belonging to the profession, a feeling of community. This notion of belonging to the profession is especially nurtured in light of the long and dedicated learning period – a minimum of seven years (inclusive of academic degrees and formal traineeship, together with challenging examinations) – and the shared experiences that fellow CAs have encountered. In addition to the above reasons, if one adds the status associated with being a CA(SA), together with the significant roles in decision-making capacities that future CAs will fulfil in the workforce domain, one understands how the CA university educator is further shaped to have a close allegiance with the profession.

Thus far, I have argued the premise for socially responsible DCE first stated in Chapter 2. In Chapter 3, I have continued the argument to focus on how one could teach in order to increase the likelihood of ethical decision-making, particularly in light of the role that future CA(SA)s will play in society. The argument was further elaborated on in Chapter 4, where I argued for the appropriate teaching and learning practices associated with DCE. In this chapter, I argued for those factors that contribute to the formation of the identity of the university educator. The

focus was specifically on additional factors pertaining to the shaping of the identity of the CA university educator. Based on the theoretical conceptualisation addressed through Chapters 2–5, by applying particularly Foucauldian and Rancièrian thought, and by making use of the method of deconstruction, I now turn my attention to the CA educational landscape in South Africa in Chapter 6.



## CHAPTER 6

### THE CHARTERED ACCOUNTANCY PROFESSION – THROUGH A LENS OF DECONSTRUCTION

In this chapter, I argue in defence of a democratic citizenry concerned with social justice, as high levels of inequality persist in South Africa. As illustrated in the development of the argument (see 4.3), South Africa is in need of DCE facilitated by suitable teaching and learning practices. Teaching and learning practices, namely reflection, dialogue, participation, imagination and experiential learning are deliberative encounters that could lead to students taking responsibility for their own interests and for the interests of the collective community. The result of these deliberative encounters could lead to societal changes and redress of injustices. In Chapters 3 and 5, the focus shifted towards the CA profession in South Africa, with the focus on ethical decision-making. CAs will often fulfil roles in society where the decisions they make could have considerable societal impact. The argument continued by highlighting the strong association that CA university educators have with the profession, rather than with HEIs (see 5.3). The long and difficult qualification route of becoming a CA(SA) consequently cultivates a feeling of belonging to a special community. It was argued (see 5.3) that a CA university educator's identity is therefore influenced and shaped by the profession. In this chapter, the implication of this shaping and formation will be depicted, especially in light of the need for socially responsible citizens, particularly in decision-making capacities in South Africa. Building on this foundational trajectory, Chapters 6 and 7 primarily focus on the CA educational landscape in South Africa. Chapter 6 will describe the process of obtaining the CA(SA) designation, the different role players and the various power relations at play. Following from the above, Chapter 7 will shift the attention to suggested improvements and possible collaborations in the teaching and learning landscape. These changes will hopefully enable an enhanced contribution by the CA profession to achieve greater equality and social justice in South Africa. Greater equality and social justice, especially for the most vulnerable, are prerequisites for greater social cohesion.

The CA profession, and thus individual CAs, have the potential to change society, and it is therefore important to determine whether their qualification route enables them for this important role that they will play in society. This statement is supported by the statistics that I provided in Chapter 1 for companies listed on the JSE and AltX boards during 2015, which in summary reported that 24.1% of CEOs held the CA designation, whilst 82.2% of CFOs held

the CA designation (TerraNova, 2015). Barac (2013), a South African CA university educator with an interest in accounting education, also reports that independent research indicates that at least 35% of directorships of the 200 largest companies listed on the JSE board are held by CAs. It is therefore no surprise that influential SA leaders, such as Professor Thuli Madonsela, believe that SA businesses have a role to play. This role, Madonsela argues, results from the particular situatedness and consequent power dynamics of such businesses (Jordaan, 2018). Consequently, Madonsela argues that businesses are required to engage with society and act from this power position (Jordaan, 2018). Effective corporate social investment (CSI) Madonsela believes would ultimately lead to greater social justice as a lived experience for society at large (Jordaan, 2018). Since CAs very often occupy leadership positions in businesses, they (will) have decision-making power. These decisions will focus either on profit and personal gain or on sound business decisions that are underpinned by a social justice consciousness. Denying or ignoring the active role CAs can and should play in making social justice a reality in South Africa, would therefore be irresponsible.

Warren and Parker (2009:217) report that, even though research exists that focuses on the roles and identities of professional accountants, such research is often focused on the surface only, and “the hidden underlying layers of intention, construction and meaning remaining undisturbed”. Following on from this statement, I use the method of deconstruction to consider especially those hidden meanings within the CA educational landscape in the following sections. In 6.1, I report on the qualification route to become a CA(SA).

## **6.1 THE ROUTE TO OBTAINING THE CA(SA) DESIGNATION**

Prospective CA(SA)s have to undergo a minimum period of seven years before they can register with SAICA as CA(SA)s and be eligible to use the highly sought-after designation. On the SAQA website (SAQA, 2017), the CA(SA) designation is described as follows:

The CA(SA) designation is the pre-eminent accounting, auditing, tax and financial reporting qualification in South Africa. The CA(SA) brand is recognised by business decision-makers as the most admired business designation in South Africa, as evidenced through independent market research. Holders of this designation are also prominent as business leaders in the economy of South Africa.

In South Africa, the route to obtaining the CA(SA) designation entails a pre-determined road-map that is focused on a dedicated accounting degree, on a future career, and on the profession. In some other countries prospective CAs study an undergraduate degree in any

given subject area before commencing with the specialisation of becoming a CA. Following Nussbaum (2002), the SA method, as described above, seems risky as it dilutes education to merely the obtainment of a qualification, compared to the possible enrichment of being transformed and shaped through the educational process to be a socially just citizen. It is therefore important to distinguish between the education part of the qualification process and the training part. Biesta (2010) explains that during training, one would not expect to be a partner in the learning activity, whereas education should be identified in essence through the shared partnership in learning activities. This distinction between education and training is important for the discussion to follow in 6.3.

The process of qualification is described on the SAICA and SAQA websites, and in essence entails the following (see Barac, 2009; Keevy & Mare, 2018; Lubbe, 2013; Rudman & Terblanche, 2012; SAICA, n.d.[c]; SAQA, 2017; Strauss-Keevy, 2014; Venter & De Villiers, 2013).

The first step is to enrol for a three-year accounting degree at a SAICA-accredited HEI. After successful completion of the undergraduate programme, students need to proceed to a postgraduate course and obtain a Certificate in the Theory of Accounting (CTA) (or an equivalent qualification) at an HEI that is also accredited by SAICA. These two accredited academic qualifications are referred to as the “academic programme” (SAICA, 2014:1). The accreditation process involves accreditation visits by SAICA to the HEIs. One of the fundamental aspects affecting accreditation, is whether the curriculum of the HEI is aligned with the SAICA CF. SAICA therefore issues a CF, listing all the competencies that a CA(SA) should possess on entering the profession, and when leaving the academic programme part of the qualification. SAICA practically specifies the content of the curriculum, as the CF provides detail on specific legislation sections and accounting standards paragraphs. HEIs have very little discretion regarding module content (Venter & De Villiers, 2013); however, in the SAICA CF, SAICA indicates that they expect HEIs to teach towards principles. Due to the power dynamics, the statement by SAICA – namely that they are interested in principled teaching – does not automatically result in teaching and learning practices supporting that statement as will be evident following the reading of 6.3.3. Included in this CF are pervasive skills that students should portray when they enter the profession (SAICA, 2014). The CF identifies these skills in three categories, namely ethical behaviour and professionalism, personal attributes, and professional skills (SAICA, 2014). The qualities and skills for the three categories are summarised as follows by Viviers, Fouché and Reitsma (2016:369):

- Ethical behaviour and professionalism  
Protecting public interests, acting with honesty and integrity, exercising due care, being objective and independent, avoiding conflict of interest, protecting the confidentiality of information, enhancing the profession's reputation and adhering to professional conduct.
- Personal attributes  
Demonstrating self-management and leadership, taking initiative and showing competence, adding value in an innovative manner, managing change, treating others in a professional manner, understanding the national and international environment, being a lifelong learner, being a team member and demonstrating time management.
- Professional skills  
Critical thinking, problem solving, effective communication, supervising and managing, understanding the impact of information technology and considering basic legal concepts.

The concepts identified here to be addressed in 6.3, are the accreditation of the HEI, the CF, and the nature of the pervasive skills that fall under the educational part of the qualification programme (specifically in relation to the ethical component as discussed in Chapter 3 and the method of teaching that will be addressed in 6.3).

Before commencing with the learnership, and after successful completion of the academic programme, prospective students write an examination that is set by SAICA. This examination is called the Initial Test of Competence (ITC). The results of the ITC are widely published and advertised, and the pass rate percentages by HEIs are reported, and often used as a tool to determine the quality of the HEI. The concept identified here to be addressed in 6.3, is therefore the ITC and the results of this examination.

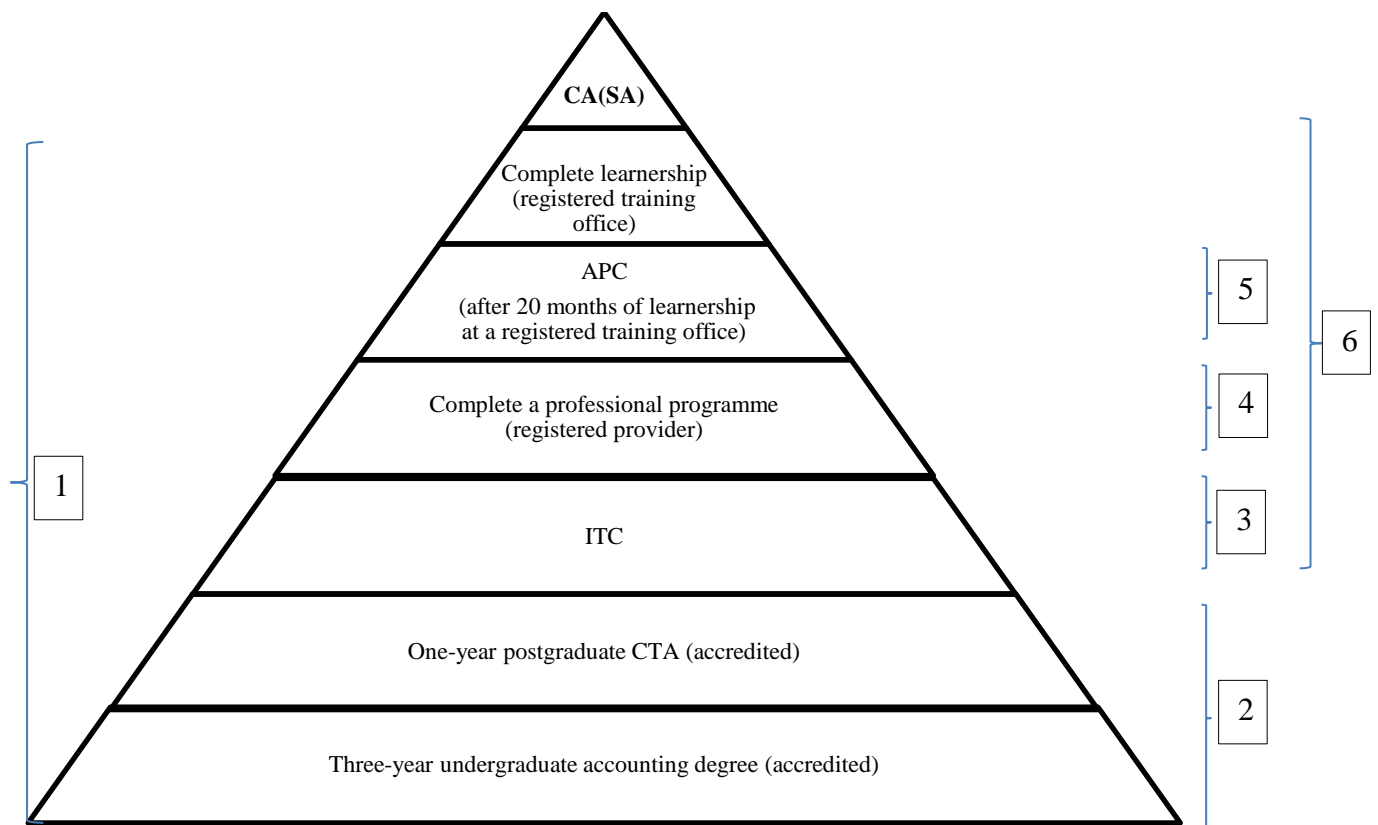
Upon completion of the academic programme, the prospective CA(SA) will enter into a learnership programme (also called 'traineeship'; which implies working as a trainee at either an audit firm or a business) with a service provider that is registered with SAICA. Similar to the academic programme, the training programme is also accredited by SAICA, as they have a list of registered training offices, which also have to entertain accreditation visits from SAICA to determine whether their learnership programmes are up to the appropriate standard. There is also a CF for the training programme, which lists the minimum prescribed skills, which trainees need to be able to demonstrate before they can complete their learnership. On the application form for accreditation purposes through SAQA, SAICA refers to this part of

the programme as “experiential learning” (SAQA, 2017). The concepts identified here to be addressed in 6.3, are the registration of training offices and the CF.

While prospective CA(SA)s are busy with their learnerships, they also have to complete a professional programme with a registered provider to prepare for writing their final examinations before qualification. In a similar fashion, the notion that is repeating itself is the registration of specific providers with SAICA.

After 20 months of learnership, and having passed the ITC, trainees are eligible to write the final examination. The final examination is called the Assessment of Professional Competence (APC). This examination measures whether the prospective CA(SA) has developed all the required competencies and skills through the educational programme and the training programme, as well as through the writing of the professional examinations. Upon successful completion of the APC, the prospective CA(SA) will earn the right to use the designation upon completion of the learnership programme (which is normally three years). As in the case of the results of the ITC, the results of the APC are widely published.

Subsequently, the qualification route to obtaining the designation CA(SA) can be depicted as follows (see Figure 6.1):



#### Legend:

- 1: SAICA CF (applicable to academic and training programme)
- 2: Academic programme at HEI that is accredited with SAICA (minimum of four years)
- 3: ITC set by SAICA
- 4: Professional programme during learnership in anticipation of the APC examination (service provider is registered at SAICA)
- 5: APC set by SAICA (after 20 months of learnership)
- 6: Learnership at a SAICA-registered training office (minimum of three years)

**Figure 6.1:** *Visual depiction of the qualification pathway to obtaining the CA(SA) designation*

Source: Author's own compilation

The { } in Figure 6.1, is indicative of the applicable concept (as identified in the legend) and its corresponding period in the qualification process. In 6.1, I described the qualification process of earning the right to use the CA(SA) designation, and this is depicted graphically in Figure 6.1. I have done this in order to identify various concepts and role players in the qualification process. These were identified as follows:

- SAICA;
- HEIs;
- training offices;
- provider of professional programme;
- CF (for academic programme and training offices);

- accreditation process (inclusive of accreditation visits) of HEIs and registration of training offices and the professional programme; and
- professional examinations (ITC and APC) and the announcements of results.

In 6.2, I describe the method of deconstruction that was used to explore this qualification process (described in 6.1), and which is reported on in 6.3.

## **6.2 UTILISING DECONSTRUCTION AS A METHOD TO ANALYSE**

In 1.8, I introduced the concept ‘deconstruction’, a method or process that is associated with the French philosopher, Jacques Derrida. This method was used to examine the CA educational landscape in South Africa, as described in 6.1 above. Mills (2003), referring to the life work of the French philosopher Michel Foucault (see 1.7.1), argues that Foucault was thinking differently about power than the mainstream perception of power. Mills (2003:30) states that Foucault saw “power as a set of relations and strategies dispersed throughout a society and enacted at every moment of interaction”. From this perspective, we need to look at all the role players in the CA profession and identify the power dynamics at play at each of the moments of interaction. Foucault principally argues for the relationship between power and knowledge, especially the creation and production of knowledge, which through a process of power, becomes hailed and accepted as truth (Mills, 2003). Alternatively, Bloland (1995:530) states, “there is no knowledge without a power question arising, and no power without knowledge”. Following from this notion, the important question arises of whose interests are being cared for and are protected by the production of knowledge through this process of power relations dispersed throughout society. Particular to the present study then, who are the beneficiaries of the production of knowledge in the CA profession? This is important, since the production of knowledge will maintain the power relations and the status quo in the CA profession.

Maré (2017) rightly argues that citizens often avoid thinking about the real problems in society, but instead try to shift the blame, and thus the responsibility, onto other people or organisations. It is easier, Maré (2017) argues, to assume that poverty is the real problem in South Africa, and that we should fix it by handing out social grants, instead of voicing the true problem, namely that poverty is the lived reality of millions as the result of inequality. This analogy could also be applied to the CA profession. CA(SA)s, as has already been established in the introduction of this chapter, will fulfil leadership positions in businesses and, therefore, they could make decisions directly. These decisions could either perpetuate



current systems of inequality by pretending that CA(SA)s do not have a role to play in creating justice, or the decisions could actively pursue the establishment of justice, and therefore CA(SA)s could take responsibility for their actions and decisions. In this way, CA(SA)s would accept their position of privilege, and use it to emancipate marginalised citizens. This choice between perpetuating inequality and pursuing justice could be influenced by the exposure to societal realities and participation in deliberative encounters that the prospective CA(SA)s experience during their education process, as we have established that education has transformational power (refer to Chapters 2 and 4). It would therefore be irresponsible to ignore the transformation and powerful educational qualification path of the CA(SA), as the outcome of this process directly affects the democracy, the social cohesion and the dignity of the SA society.

Waghid *et al.* (2018) argue that, unless we are willing to reflect critically on our pedagogical encounters in HEIs, and therefore reflect critically on the educational qualification process of becoming a CA(SA), we will not be able to identify that which needs to change. Perhaps the SA society is desperately waiting for this change. The reflection required here is not a superficial reflection, but indeed a reflection that will lead to further questions: to the question of the self, own practices, own thinking, unmasking all the unconscious pre-programmed thinking and feeling and action patterns. Waghid *et al.* (2018) argue that, without the potential power embedded in reflection, it will be difficult to move from passivity into action. I will argue that the SA society requires that local CA(SA)s, and therefore the profession, must move beyond passivity. The action required by CA(SA)s is to become change agents who pursue social justice by identifying those practices and decisions in the business world, which perpetuate inequalities. Waghid *et al.* (2018) further argue that, through deconstruction, one is able to look at possible problems (such as those potentially embedded in the educational landscape of the CA profession) in a different manner, by specifically looking for that which is hidden, but has substantial influence. The relationship between the different role players (see 6.1) in the CA profession could affect societal problems in the SA context, and it is imperative that these be reflected on critically to identify, understand, see and think afresh about the potentially binary implication of teaching and learning practices on society and vice versa. Phrased in another way, education is in need of a contemplative spirit, where one does not just look at certain role players or specific knowledge content, but at all role players and all knowledge content to identify the heart of the matter, namely why education is not yet

successful in eliminating unjust practices by engendering socially responsible citizens (Nouwen, 2013).

According to Bloland (1995:527), “[t]he purpose of deconstruction is not simply to unmask or illuminate hierarchies and demonstrate their arbitrariness, to delegitimize them, but to do so without replacing them with other hierarchies and so create tensions without resolving them.” This is an important observation, as throughout the argument so far, we have dealt with whether seemingly incompatible notions could indeed be congruent, e.g. democracy and capitalism, technical knowledge and social consciousness, and perhaps now also businesses needing to make a profit to invest in the economy, whilst taking social responsibility. Perpetuating inequality, as devastating as it may be, is not less devastating than freedom without accountability, for example. Royle (2003:145) explains Derrida’s views on deconstruction by expounding that Derrida was of the view that deconstruction is challenging all of humanity to participate in a double-bind process: considering that which is simultaneously required (“necessary”) though not an option (“impossible”). Royle (2003:31) explains the double-bind concept eloquently by using the example of an instruction to “[b]e free”. That is an example of something that is necessary but impossible, as the mere act of being free implies that the command has been obeyed, resulting in effect in the subject or individual not being free. On a macro level, this double-bind concept connects with the difficulties experienced in South Africa and in the CA profession – amongst others, freedom, emancipation, equality, inequality, profit, growth, accountability, corruption, ethics, legalism, development, democracy, capitalism, social justice, sustainability, globalisation, identity. On a micro level, this could, however, also refer – amongst others – to competencies in the SAICA CF, the HEI curriculum, the accreditation of the HEI, or the announcement of ITC results (see 6.1). Through deconstruction, we will therefore not arrive at an answer as a destination regarding what is right and what is wrong, but merely be able to lay bare what is hidden. This double-bind concept connects with the potential binary relationship between teaching and learning practices and its influence on society and societal problems.

Segall (2013:486) states that deconstruction “questions assumptions about objectivity, certainty, identity, and truth”, those aspects that are often accepted and unchallenged. What is therefore required, “is a questioning of all assumptions, not as an act of demolition, but as a striving for an awareness” (Higgs, 2002:173). This awareness is perhaps what we need: sensitivity for those around us and for those affected by inequality, which will take us towards socially just actions. In essence, therefore, by applying deconstruction as a method, the

potential for justice is created. Answering the plight of those affected by inequalities, is a matter of prescriptive morality (see 3.1), and therefore awareness that will lead to deliberative action.

This potentiality of justice-to-come through applying deconstruction – suggesting a better tomorrow – intrinsically links with the notion of a democracy-to-come as argued for in Chapter 2 (see 2.3). Context matters (Royle, 2003), and the context for purposes of this study was the CA educational landscape in South Africa. The country is in need of democratic citizens who will strive for social justice. This also implies a need for ethical business leaders who are capable of managing successful businesses and of growing the economy, whilst simultaneously leading by taking responsibility and reducing perpetuating practices of inequality to promote social cohesion of this wounded nation. The promise of democracy-to-come, the not-yet, is what should motivate us to question – and keep on questioning – our practices and our thinking. It is through this promise that deconstruction and democracy are undeniably connected. Deconstruction, in the light of the context of this study, becomes the suitable method for continuing to 6.3.

### **6.3 ANALYSING THE POWER AT PLAY AND THE UNDERLYING CONTRIBUTING FACTORS IN THE SHAPING OF CA(SA)s**

In this section, by making use of Foucauldian thought and the lens of deconstruction, the argument will centre on the educational landscape of the CA profession in South Africa. The argument constructed in this section will start with a broad foundational discussion of Foucauldian thought, and will then continue to focus on the discussion of power and knowledge. By appropriating Foucauldian thought as reference point, the argument will expand to explore the formation of the accountancy profession in South Africa. The main thrust of this section will be the analysis of the power dynamics within the accountancy profession, and an exploration of the implication of these power dynamics for society at large.

#### **6.3.1 Foundational Foucauldian thoughts: Methods of analysis and the relationship between power and knowledge**

It is commonly acknowledged that it is not always easy to understand Foucault's arguments in his often opaque and theoretically complex works. However, through several of his interviews and essays, greater insights into and understanding of his arguments can be achieved. As Mills (2003:1) describes Foucault's ideas, "they have caused heated – and very productive – debate from the 1960s and 1970s, when he emerged as a key theorist, through to the present".

Perhaps one of the biggest advantages of Foucault's work is that it forces one not only to be concerned about the social conditions on which one is reflecting, but in addition, it investigates and challenges one's own perception of the tools (or lens) that one uses to analyse the particular social conditions (Mills, 2003). Foucault (1984) himself divided his work into three strands, namely archaeology, genealogy and care for the self. Specifically, in relation to Foucault's earlier work of conducting an analysis of a social condition, the two methods of analysis, namely archaeology and genealogy, were extensively used (Mills, 2003).

### **6.3.1.1 Archaeology and genealogy**

From a Foucauldian perspective, archaeology is concerned with a historical analysis through discourse (Van der Walt, 2010). Mills (2003:24) explains archaeology as "this type of analysis is concerned with the relation between different statements, the way that they are grouped together and the conditions under which certain statements can emerge". This method of analysis of Foucault therefore describes what had happened or developed during a particular period in the past, and therefore one could argue that it has a historical focus. More specifically, in archaeology, the focus is on the enabling factors regarding that which developed or occurred within a particular historical context (Mills, 2003). This discourse is not pursuing the uncovering of particular wisdoms or truths, nor is it about uncovering the origin of the particular discourse, but instead, the intention is to document the circumstances for existence of the discourse and the particular context within which the discourse is operating. It is important to note that this type of analysis is not explanatory and therefore it does not provide justifications for what had happened in the past (Mills, 2003). Foucault consequently does not refer to any interpretation, and often various pieces of contradicting information might emerge. As Smart (1985:49) explains, "in the case of archaeological investigation contradictions constitute objects of analysis, objects to be described, and not appearances to be overcome, nor secret principles to be uncovered". The purpose or outcome of this type of analysis is therefore not to establish a universal truth. Some of the major works of Foucault that used archaeology as method of analysis were *Madness and civilization* (1961), *The birth of the clinic: An archaeology of medical perception* (1963), *The order of things: The archaeology of the human sciences* (1966) and *The archaeology of knowledge* (1969).

Genealogy on the other hand "is a development of archaeological analysis which is more concerned with the workings of power" (Mills, 2003:25). Put differently by Smart (1985:48),

“genealogical analyses reveal the emergence of the human sciences, their conditions of existence, to be inextricably associated with particular technologies of power embodied in social practices”. The effects of people and institutions on each other, being the affirmation or resistance of the power dynamics within social practices, are analysed through genealogy. What is of further importance is that, through genealogy, the perceptions of individuals about their views, their unconscious biases and their roles in enacting power are also brought to the fore (Mills, 2003). This is a complex matter. As Smart (1985:59) argues, “[g]enealogical analysis is thus synonymous with the endless task of interpretation for there is no hidden meaning or foundation beneath things, merely more layers of interpretation.” Humans often aim to look for causal effects, “but Foucault argues that we should simply trace the way that certain events happened and examine the contingent events which may, or may not, have played a role in their development” (Mills, 2003:115). Through this method of analysis, one is able to identify limiting factors, factors that are prevailing and which impede growth.

Van der Walt (2010) condenses the purpose of a genealogical analysis as follows:

- to identify the different elements that are part of the whole, which constitutes a social practice within the specific historical context;
- to describe the relationship between the various elements; and
- to discuss the domain within which the elements are functioning.

This purpose of genealogical analysis, as stated above by Van der Walt (2010), resonates with Foucault’s own explanation of genealogical analysis. According to Foucault (1980a:117), “historic contextualisation” alone will not be sufficient, as it is also important to understand how individuals were constituted within this “historical framework”. This resonates with the development from archaeology (which was focused on the historical development through a specific period) to genealogy, where the latter incorporated the impact of power relations. This refers to the power that is in each individual and in each intersection with an individual. Through Foucault’s comments (1980a:117), the inclusion of the importance of the constituting factors for the individual signals the importance of the power that is everywhere. Foucault (1980a:117) continues his explanation of genealogy as follows:

And this is what I would call genealogy, that is, a form of history which can account for the constitution of knowledges, discourses, domains of objects etc., without having to make reference to a subject [the individual] which is either transcendental in relation to the field of events or runs in its empty sameness throughout the course of history.

The definition above clearly accentuates “constitution” (Foucault, 1980a:117) in greater depth: not just the shaping and transformation of individuals through power relations, but especially how power constitutes knowledge. This concept of how knowledge gets constituted through individuals (who are in turn constituted within a historical context through power relations) provides the gateway to the next discussion of power and knowledge (Foucault, 1980a). This close relationship between power and knowledge is deliberately addressed through Foucault’s genealogical analysis. McNeil (1993:149) explains that genealogy was specifically designed by Foucault as follows:

[Genealogy] was designed to excavate patterns of power: not who has power but rather the patterns of the exercise of power. Foucault’s genealogy was a method and project which rejected the search for origins and took as its object and subject the relations between knowledge and power.

As Foucault (1980b:52) states, “the exercise of power perpetually creates knowledge and, conversely, knowledge constantly induces effects of power”. It is possible to discern this effect of power through genealogical analysis.

On its own, Foucauldian thought on genealogical analysis is therefore a powerful tool to use, as is evident in the wide array of topics Foucault covered in his books. However, in 1.8 and 6.2 above, I argued for the use of deconstruction as method or lens to view the CA educational landscape, assisted by and foundationally developed through Foucauldian thought. Deconstruction specifically addresses the promise of a democracy-to-come, a promise of a South Africa that could experience social cohesion, and a direct link with DCE. Deconstruction is therefore a method that could result in transformation (Patton, 2007) through a practice of looking at a text or a situation by identifying the dominant and the marginalised voices (Critchley, 2002).

When comparing deconstruction as a method (refer to 6.2) to the purpose of genealogical analysis as stated above, it is evident that there are significant similarities between these two approaches. An additional aspect of using deconstruction is to look specifically for that which is not included in the discourse, that which has been left outside. The discussion of this social practice is necessary, as the power dynamics marginalised certain viewpoints, specifically that of aiming for a socially just democratic society. Building from Foucauldian thought, and specifically genealogical analysis, a parallel interpretation of the CA educational landscape in South Africa was conducted. This was subsequently enriched by reading wider than just what

was perceived as the totality of the social practice, including that which has been excluded from the conversation about the CA educational landscape.

Having introduced the methods of analysis appropriated by Foucault, with special focus on the genealogical analysis that introduced the importance of power, the next aspect for consideration is a reflection on the concepts ‘power’ and ‘knowledge’ in the next section.

### ***6.3.1.2 Power and knowledge***

Power, according to Foucault, “is conceptualised as a chain or as a net, that is a system of relations spread throughout the society” (Mills, 2003:35). Foucault (1980b:39) argues, “[power] reaches into the very grain of individuals, touches their bodies and inserts itself into their actions and attitudes, their discourses, learning processes and everyday lives”. At a later stage, Foucault (1990:93) explains his thoughts on power as, “[p]ower is produced from one moment to the next, at every point, or rather in every relation from one point to another. Power is everywhere; not because it embraces everything, but because it comes from everywhere.” Power is therefore all around us as it is inside people and therefore in every relationship, evident in any social context. Power is a strategy that is exercised or implemented by a person in a specific context, and Foucault’s “theorising of power forces us to reconceptualise not only power itself but also the role that individuals play in power relations” (Mills, 2003:35). This strategic functioning of power inherently has one objective, to increase power (Van der Walt, 2010). Foucault (1990) argues that one will always find resistance where there is power. For Foucault, it is important to highlight that individuals are not passive bystanders of power, but partakers in power relations as they themselves are entrenched with power (Mills, 2003). Mills (2003) continues by stating that this view of resistance is fundamental to understanding Foucault, as it is indeed indicative of Foucault’s view of power, which is contrary to the notion of sovereign power (e.g. the oppression of individuals by an institution).

However, even though power is embedded in individuals who seek to increase power, Foucault (1995) highlights that power should not automatically be perceived as negative when he says (1995:194) –

We must cease once and for all to describe the effects of power in negative terms: it ‘excludes’, it ‘represses’, it ‘censors’, it ‘abstracts’, it ‘masks’, it ‘conceals’. In fact, power produces; it produces reality; it produces domains of objects and rituals of truth.



The individual and the knowledge that may be gained of him [or her] belong to this production.

Power could therefore be utilised in a positive manner and could provide the opportunity for thinking anew. This opening up of new ways of thinking could lead to new ways of acting, which could break the current confinement of a social context (Waghid & Davids, 2017b). Power therefore has productive potential. Whether the result is good or bad for society depends on the individuals and the particular relationships evident within a particular social context (Stehr & Adolf, 2018). “Power is enabling, if only because it has unanticipated consequences, but its agency for those who are subject to power appears to pale against the background of its productivity in stabilizing social figurations” (Stehr & Adolf, 2018:194).

So far I argued that, from a Foucauldian perspective, power is deemed a strategy and these strategies are implemented by people (refer to points iv and v below). Power is ever present, all around us and with us, as people are entrenched with power and where there is power, one will find resistance (refer to points i, ii and vi below). Power always seeks to increase power; however, power is not always negative, and perhaps the positive nature of power and the possibilities it holds, should be embraced (refer to point iii below). Foucault (1980c:142) himself summarises his theory about power in the following six arguments:

- (i) that power is co-extensive with the social body; there are no spaces of primal liberty between the meshes of its network;
- (ii) that relations of power are interwoven with other kinds of relations (production, kinship, family, sexuality) for which they play at once a conditioning and a conditioned role;
- (iii) that these relations do not take the sole form of prohibition and punishment, but are of multiple forms;
- (iv) that their interconnection delineate general conditions of domination, and this domination is organised into a more or less coherent and unitary strategic form; that dispersed, heteromorphous, localised procedures of power are adapted, reinforced and transformed by these global strategies, all this being accompanied by numerous phenomena of inertia, displacement and resistance; hence one should not assume a massive and primal condition of domination, a binary structure with ‘dominators’ on the one side and ‘dominated’ on the other, but rather a multiform production of relations of domination which are partially susceptible to integration into overall strategies;
- (v) that power relations do indeed ‘serve’, but not all because they are ‘in service of’ an economic interest taken as primary, rather because they are capable of being utilised in strategies;

(vi) that there are no relations of power without resistances, that the latter are all the more real and effective because they are formed right at the point where relations of power are exercised; resistance to power does not have to come from elsewhere to be real, nor is it inexorably frustrated through being the compatriot of power.

Following from Foucault's in-depth quote above about his theories on power (Foucault, 1980c:142), a further important dimension of Foucault's reflection on power is the intrinsic relationship between power and knowledge or as Foucault (1980d:235) refers to it, as "power/knowledge". The particular relationship between power and knowledge has been introduced already (see 1.7.1), but for purposes of understanding the effect of this relationship on 6.3, I highlight a few additional remarks regarding this relationship. Smart (1985:64) states:

Knowledge is inextricably entwined with relations of power and advances in knowledge are associated with advances and developments in the exercise of power. Thus for Foucault there is no disinterested knowledge; knowledge and power are mutually and inextricably interdependent. A site where power is exercised is also a place at which knowledge is produced.

The relationship between power and knowledge is therefore tangled since knowledge creation is enabled through power, whilst having knowledge, or control over knowledge creation, results in further power. Stehr and Adolf (2018:195–196) state, "[k]nowledge enables power to be exercised and power transforms knowledge." Waghid and Davids (2017b:25) affirm, "[p]ower, therefore, is what determines truth from fallacy. It distinguishes between that which matters and that which does not." In this manner, power creates further power, as power creates the knowledge that in turn strengthens power. The knowledge so produced is heralded as the truth. Foucault (1977:13) duly warns, "truth isn't outside power, or deprived of power".

It is therefore important to identify the power that results in the creation of knowledge, which is heralded as the truth for a particular social context. For purposes of this study, the social context was the CA educational landscape. Therefore, in the words of Foucault (1977:13):

Each society has its regime of truth, its 'general politics' of truth: that is, the types of discourse it harbours and causes to function as true; the mechanisms and instances which enable one to distinguish true from false statements, the way in which each is sanctioned; the techniques and procedures which are valorised for obtaining truth; the status of those who are charged with saying what counts as true.

Following from the above, for the CA educational landscape in South Africa, it is important to identify the discourse it harbours, to identify the mechanisms and instances which enable one to recognise the truth statements and how they were (and are) sanctioned within the particular field of knowledge, the techniques and procedures that validate the truth statements and identify who (and their status) determines the classification between truth and fallacy.

It is therefore undeniable that the production of knowledge is associated with power, and through the lens of deconstruction, one is left with the question of whose knowledge and which knowledge had been left out or had been marginalised, as it was not supported through power. As explained by Mills (2003:72), in reference to the West and colonisation:

This process of production of knowledge took place through excluding other, equally valid forms of classification and knowledge which were perhaps more relevant to the context. Thus, we must be very suspicious of any information which is produced, since even when it seems most self-evidently to be adding to the sum of human knowledge, it may at the same time play a role in the maintenance of the status quo and the affirming of current power relations.

As power seeks to create further power, an attempt to change the power relations by producing new knowledge to be heralded as the truth, is often met with resistance, as power at a minimum defends the status quo.

Segall (2013:486) explains the relationship between genealogy, power and knowledge as follows:

Genealogy, as a form of understanding (or 'writing') the present, explores how institutions and systems of thoughts – regardless of their initial intent – produce and use mechanisms to discipline and govern knowledge, knowing, and the body. A genealogical methodology examines how such institutions and systems are not only a manifestation of the limits of what they can do or how they think but also examines the limitations of thought and action they help produce for those under their control.

Following from the quotation above, the importance of applying genealogical principles with a focus on power and knowledge for the CA educational landscape, became evident. Some questions were relevant in this regard:

- Who is partaking in the power relations?
- Who will benefit from the particular power relations?
- Are those partaking aware of the limitations of the potential power on their decisions and actions?

- Whose interests are served through the creation of knowledge?
- Whose or which knowledge has been excluded from the CA educational landscape in South Africa?
- What are the disciplinary norms that keep partakers accepting the status quo?

Some of the major works of Foucault, which used genealogy as method of analysis, are *Discipline and punish: The birth of the prison* (1995) (2<sup>nd</sup> edition – original publication date 1975) and three volumes of *The history of sexuality* (originally published between 1976 and 1984). As indicated in Chapter 1 (see 1.7.1), the genealogical work *Discipline and punish: The birth of the prison* (1995) formed the basis of the current interpretation from a Foucauldian perspective, and this will be discussed in 6.3.1.3, where I describe broadly the development of punishment through the centuries. Foucault explains in *Discipline and punish: The birth of the prison* (1995) three historic periods and the particular power and knowledge dynamics that were at play in each of those periods. Specific and careful attention is paid to the development of the institution (prison) as the place of punishment through disciplinary practices. This will serve as an example of how power becomes operational through a strategy.

### **6.3.1.3 *Discipline and punish: The birth of the prison***

Foucault (1995) starts this genealogical work with two very strong statements in juxtaposition to set the scene. The first situation depicted is that of a person who was punished in 1757 for an attempted murder. The punishment was executed in front of the church. The scene is described graphically as the burning of flesh, hot pinchers that tear through flesh, boiling oil poured on the burnt flesh and limbs that are dragged behind horses. Ultimately, the flesh is consumed by flames. After a few pages of these shockingly brutal scenes of punishment, by contrast, an extract of the rules for young offenders in 1837 is provided. By contrast to the burning smell and sight of human flesh, this punishment consisted of orderly and controlling activities. The extract states, for example, that prisoners had to rise at the first drum roll and get dressed, make their beds by the second drum roll, and had to move in an orderly fashion to the chapel for morning prayers by the third drum roll. Through this juxtaposition, Foucault (1995) demonstrates the change that had occurred over time: from a public display of punishment (that was a spectacle more than anything else) to absolute confinement and controlled activities under supervision. There is therefore a significant deviation in the kind of punishment. Foucault (1995:9) comments:

Punishment, then, will tend to become the most hidden part of the penal process. This has several consequences: it leaves the domain of more or less everyday perception and enters that of abstract consciousness; its effectiveness is seen as resulting from its inevitability, not from its visible intensity; it is the certainty of being punished and not the horrifying spectacle of public punishment that must discourage crime; the exemplary mechanics of punishment changes its mechanisms.

The emphasis of Foucault's (1995) argument is therefore on these changes in mechanisms: what has led to this paradigm shift in the kind of punishment? Although this change in the kind of punishment occurred, society often does not truly and faithfully consider the reasons for the change, particularly as they are embedded in the system themselves. For Foucault (1995), the answer to the paradigm change closely resonates with the shift in forms of power. Smart (1985:81) formulates this differently by saying:

The shift of focus evident in penal history from the body as the immediate and direct object of the exercise of the power to punish to the 'soul' or 'knowable' man conceptualize in terms of psyche, subjectivity, personality, consciousness, and individuality represented the emergence of a new form of power and concomitant new forms of knowledge.

Foucault (1995:23–24) provides four rules, which he applied in this specific genealogical study, namely:

- focus on both the 'repressive' and possible positive effects of punishment. "As a consequence, regard punishment as a complex social function";
- analyse disciplinary methods as techniques of exercising power, rather than a pure result of change in law;
- "make the technology of power the very principle both of the humanization of the penal system and of the knowledge of man"; and
- the focus is now on the 'soul' of the prisoner; on his or her being; hence, on who the prisoner may be, so to speak, which is indeed a new technique of power as "the body itself is invested by power relations".

In *Discipline and punish: The birth of the prison*, Foucault (1995) constructs his argument by describing three historical periods (which he refers to as a period of torture, punishment and discipline) that depict how the power and knowledge dynamics functioned at certain times, and also shifted in due course. Regarding the first period, Foucault discusses the monarchical power of rule where public torture was focused on the body of the offender, and was the order of the day. The severity of the punishment, and the public display of it, made it clear to the

spectators that the monarchy would not allow any disobedience. The monarchy was in full control to decide the severity of the crime. Secondly, Foucault discusses the reform period. Lawyers, politicians and others started to petition against practices of public torture in general, and the fact that those in positions of sovereign rule could decide the severity of the punishment. The reformers argued that the offence was not against the sovereign ruler, but against society as a whole, and what was required was punishment that suited the crime, in terms of severity and nature. The third and final period discussed by Foucault was the development of the institution, which in this case, was the prison. Through methods of discipline, such as total control over activities and constant supervision in prisons (as per the example of the rules in the Paris prison for youth offenders provided above [see earlier in 6.3.1.3]), a new technology of power and domination was practiced. As Foucault (1995:137–138) states:

The historical moment of the disciplines was the moment when an art of the human body was born, which was directed not only at the growth of its skills, nor at the intensification of its subjection, but at the formation of a relation that in the mechanism itself makes it more obedient as it becomes more useful, and conversely.

Discipline, Foucault (1995:141) argues, “proceeds from the distribution of individuals in space”, and numerous techniques are used to attain this. Mills (2003:43) explains that Foucault “analyses the way that regimes exercise power within a society through the use of a range of different mechanisms and techniques”. The purpose of discipline is often to programme individuals to think that what they see and experience or a specific method of conduct, is the norm, and it is difficult to see a new tomorrow without these behaviours. Mills (2003:43) explains:

Discipline consists of a concern with control which is internalised by each individual; it consists of a concern with time-keeping, self-control over one’s posture and bodily functions, concentration, sublimation of immediate desires and emotions – all of these elements are the effects of disciplinary pressure and at the same time they are all actions which produce the individual as subjected to a set of procedures which come from outside of themselves but whose aim is the disciplining of the self by the self.

This explanation of Mills (2003) correlates with the change in the kind of punishment: from torture to the body alone due to treason against the sovereign rule, to punishment for those who had committed a crime to society and therefore the aim of the punishment was to address the being of the offender (the ‘soul’ more than the body).

Foucault (1995:141–149) explains the following four techniques utilised when enforcing discipline:

- discipline needs a place of enclosure; hence, a confined space;
- discipline organises an analytical space – the place of enclosure should be broken down into several sections, e.g. cells, to monitor individuals closely;
- disciplinary needs require that the architectural design of the space (or institution) be functional for the particular purposes of the institution; and
- discipline requires a ranking system.

Through these techniques, complex spaces (institutions) are created that are simultaneously “architectural, functional and hierarchical” (Foucault, 1995:148). Foucault calls this ‘cellular’ power (the space where individuals are subjected to discipline), and it is the first condition for the development of discipline (1995:149). Sheridan (1980) summarises the other conditions for discipline (besides ‘cellular’ power) as the initiation of control in an activity, training through exercise, and the arrangement of tactics. These four conditions for discipline could result in societal control as it is possible to observe all at once and behaviour will consequently be consistent.

This disciplinary power, according to Foucault (1995:170), remains operational through three mechanisms, namely “hierarchical observation, normalizing judgement and their combination in a procedure that is specific to it, the examination”. I discuss each of these below.

#### *6.3.1.3.1 Hierarchical observation*

Foucault’s thoughts on this mechanism of disciplinary power are highly influenced by the architectural design of a prison or penal facility by Jeremy Bentham (see Foucault, 1995), called the panopticon. The panopticon architectural design is described as follows: “at the periphery, an annular building; at the centre, a tower; this tower is pierced with wide windows that open onto the inner side of the ring” (Foucault, 1995:200). These wide windows are made of one-way glass. Therefore, those on the inside can see clearly through it, but those on the outside look into a mirror and are unsure about what is going on in the inside (Foucault, 1995). It therefore creates a feeling of constant observation. Foucault (1995:200) describes the purpose of this architectural design as “[t]he panoptic mechanism arranges spatial unities that make it possible to see constantly and to recognize immediately.” Foucault (1995:201) argues that, as a result of this possible constant observation or surveillance, the effect of the panopticon design is:



[T]o induce in the inmate a state of conscious and permanent visibility that assures the automatic functioning of power. So to arrange things that the surveillance is permanent in its effects, even if it is discontinuous in its action; that the perfection of power should tend to render its actual exercise unnecessary; that this architectural apparatus should be a machine for creating and sustaining a power relation independent of the person who exercises it; in short, that the inmates should be caught up in a power situation of which they are themselves the bearers.

Following on from Foucault's (1995) description of the effect of the architectural design of the panopticon, namely being visible and unverifiable, some aspects are standing out regarding the functioning of power in modern society. For example, the fact that the prisoner believes that she or he is constantly under observation, results in the power of surveillance to be rendered perpetual (Patton, 1979). The power is also anonymous, as it can be applied by anybody, since the inmates can only see the structure from where surveillance is applied, but not who is actively performing the surveillance. Even the prisoners themselves become partakers in the power of surveillance. Mills (2003:45) describes the outcome of this consequential internal disciplinary practice by stating, "one is forced to act as if one is constantly being surveyed even when one is not" and therefore "this form of spatial arrangement entails a particular form of power relation and restriction of behaviours". Therefore, even though there may be no guard who observes the prisoners, the prisoners will still act as if the guard is observing them because of the internalisation of the appropriate behaviour enforced by the guard.

This idea of a panopticon is still relevant today. For example, with the use of CCTV cameras or glass offices, people will change their behaviour based on the possibility of being watched. Sheridan (2016:3) argues, "the modern conception of panopticism is more subtle in its operation, dictating the way we behave and forcing us to conform to norms in such a way that we are never aware of the control it has over us".

#### *6.3.1.3.2 Normalising judgement*

The implication of the possible constant surveillance, as depicted above, results in the individual conforming and behaving within predetermined acceptable norms. Sheridan (1980:154) explains normalisation as follows: "[n]ormalization functions perfectly within a system of formal equality, for not only does it impose homogeneity, it also individualises, by making it possible to measure gaps by providing a measure of differentiation."

Mills (2003) explains that inmates (of the prison) were forced to follow specific instructions and perform ordinary tasks in line with a particular set of rules in order to ensure that institutions, such as prisons, were operating effectively and efficiently. According to Mills (2003:93), these instructions and rules “were internalised to such an extent that they begin to seem part of the individual’s personality”. Foucault (1995:182–183) identified five distinct aspects that are brought to the fore through this disciplinary power mechanism, namely:

- an individual’s actions become comparable;
- there is a required level for actions or behaviour to earn respect and an overall achievement to which to aspire;
- behaviour or achievements are measured in quantitative terms and organised hierarchically, based on the outcome of the measurement;
- the above-mentioned measurement results in the introduction of the required conformity that must be attained; and
- the power mechanism identifies the level of achievement that deems the individual to be different and outside the parameters.

In the words of Foucault (1995:183), “[t]he perpetual penalty that traverses all points and supervises every instant in the disciplinary institutions compares, differentiates, hierarchizes, homogenizes, excludes. In short, it normalizes.” The mechanism of normalising judgement therefore could operate in any environment, even in a democracy, “since within a homogeneity that is the rule, the norm introduces, as a useful imperative and as a result of measurement, all the shading of individual differences” (Foucault, 1995:184).

#### *6.3.1.3.3 Examination*

The last mechanism that keeps the disciplinary power operational is the examination, which is a combination of hierarchical observation and normalising judgement. This mechanism is a highly ritualised visible tool, which is used to differentiate between people (Foucault, 1995). It is a solid power mechanism associated with knowledge and the transfer of knowledge from university educator to student firstly, followed by an extraction of the knowledge from the student (Foucault, 1995).

“The examination introduced a whole mechanism that linked to a certain type of the formation of knowledge a certain form of the exercise of power” (Foucault, 1995:187). This then resonates with the earlier argument about how genealogical analysis is, amongst other things, concerned with what contribute to the constitution of individuals. Foucault (1995:192)

subsequently states, “the examination is at the centre of the procedures that constitute the individual as effect and object of power, as effect and object of knowledge”.

Foucault (1995) argues that efficiency is achieved through hierarchical observation. This influences the conduct of people, and as power is exercised and increased, knowledge will be created in line with the advancement of power. Foucault (1995) further argues that institutions, similar to the example in this book, namely the prison, spread quickly throughout society to create a disciplined and controlled humanity. Foucault (1995:219) continues:

The development of the disciplines marks the appearance of elementary techniques belonging to a quite different economy: mechanisms of power which, instead of proceeding by deduction, are integrated into the productive efficiency of the apparatuses from within, into the growth of this efficiency and into the use of what it produces.

In this section, I opened the argument with a broad overview of Foucauldian thought, starting with an explanation of Foucault’s archaeological versus genealogical analysis. From there, I continued with an explanation of some of Foucault’s thoughts about power and knowledge and the relationship that exists between these two. Subsequently, a discussion on one of Foucault’s genealogical works, namely *Discipline and punish: Birth of the prison* (1995) was conducted to lay the foundation for 6.3.2. The discussion on the so-called ‘birth’ of an institution, called ‘the prison’, encompassed an elaboration of the three stages from public display of torture through to the discipline of the ‘soul’ of the human, instead of the body alone. Lastly, by making use of panopticism, a discussion followed on especially the mechanisms that ensure the operational functionality of disciplinary power. In conclusion, the mechanisms of hierarchical observation, normalising judgement and examination connected with the creation of knowledge through power. Having used Foucauldian thought to introduce the establishment of an institution (in this case, a prison), the attention in 6.3.2 will be on the so-called ‘birth’ of the CA profession where the CA(SA) designation falls under the jurisdiction of SAICA, an institute.

### **6.3.2 The birth of the chartered accountancy profession in South Africa**

Greenwood and Levin (2008) argue that various professions utilise mechanisms to develop professional power structures, which create clear boundaries in terms of who are inside or outside the profession. The CA profession in South Africa is no exception. In this section, I broadly discuss the establishment and development of the CA profession in South Africa. The overarching discussion will be subdivided into two periods, namely from the formation of the

Union of South Africa in 1910 until 1994, and then covering the period of the new democratic South Africa, i.e. 1994 to the present day.

### ***6.3.2.1 Period one: From the Union of South Africa (1910) to 1994***

The primary source for the first period, 1910–1951, was Verhoef (2011), an SA professor in Accounting and Economic History who conducted thorough research, reported in the article “The state and the profession: Initiatives and responses to the organisation of the accounting profession in South Africa, 1904–1951”. This primary source was augmented with other sources where applicable.

#### *6.3.2.1.1 1910*

The Union of South Africa was formed by unifying four British colonies, namely the Cape Colony, Natal, Transvaal and the Orange Free State (SAHO, n.d.). The advice of business professionals was required, as mining and agricultural businesses, amongst others, were flourishing. Initially, several accountants from Britain performed the required services, and they swiftly structured themselves into professional bodies reminiscent of the professional formation in their country of origin (Verhoef & Samkin, 2017). The purpose was to protect the profession, to maintain and promote professional standards, and to build a group identity accompanied by the appropriate status in society. Verhoef (2011) reports that each of the four previous British colonies organised themselves into chartered societies, and in the process, other accounting organisations started to be marginalised and excluded due to the strategies of closure employed by the chartered societies. In two of the four colonies, namely in the Transvaal and Natal, accounting organisations had statutory recognition, whilst the Cape Colony and the Orange Free State had no statutory recognition. As will become apparent in the discussion, some of these initial differences between the chartered societies became problematic in the pursuit of unification of the profession. This was, however, a time of self-regulation for the profession (Verhoef, 2011).

#### *6.3.2.1.2 1910–1927*

Although this period was marked by the drive for unification of the profession and attempts to gain nationwide endorsement by the state, the accounting profession did not seek interference in the ruling of their professional matters. Verhoef (2011) reports that several attempts to pass a private bill failed as the various accounting organisations could not agree on the principles. All four provinces of the Union of South Africa (previously known as British colonies [see

SAHO, n.d.]) agreed on conditions for admission to the chartered societies, examinations and articles of clerkship. Education was earmarked as an important aspect and a General Examining Board (GEB) was formed by the four chartered societies (and the erstwhile Rhodesia [now Zimbabwe]) to standardise the qualification level. This was a key moment, as it hinted towards the specific gate-keeping mechanism of examination that would be utilised to safeguard the profession, and is still being used today (see 6.3.3.3). After the successful establishment of the GEB, the Chartered Accountants' Designation (Private) Act No. 13 of 1927 was however promulgated (SAICA, n.d.[d]). This was a milestone, as only those accountants who had passed the examinations set by the GEB and completed their articles, could use the chartered societies CA(SA) designation. "The 1927 Act provided the first statutory recognition of the professional representivity of the four provincial accountants' societies, and was the first professional closure success of the chartered societies in the Union of South Africa" (Verhoef, 2011:26).

#### *6.3.2.1.3 1927–1945*

Attempts to unify the accountancy landscape continued. The Chartered Accountants' Designation (Private) Act No. 13 of 1927 legislated and protected only members of the chartered societies, which implied that members of other accounting organisations were still excluded. Further, the four chartered societies still maintained separate registers for their members. Due to growing discontent amongst the accountancy organisations that have been excluded by the Chartered Accountants' Designation (Private) Act No. 13 of 1927, the government appointed the Accountancy Profession Commission in 1934 to investigate the professional accountants' landscape in South Africa (Verhoef, 2011). The significant findings were that it was paramount that concessions be made in the name of unification and that it would be an imperative requirement to institute a Registry of Accountants. It was evident that the state recognised the high standards of qualification that were created through self-regulation, but simultaneously, they were sympathetic towards those organisations that were being excluded, and, as a result, the aim was to find ways of incorporating some of those members into the chartered societies. The chartered societies felt strongly about only allowing those who had passed the examinations, as they argued that lowering standards would reduce the status of the then South African chartered accountant compared to professionals from other countries. "It was apparent that the notion of a superior South African qualification had entered the discourse about the registration of accountants" (Verhoef, 2011:28).

#### 6.3.2.1.4 1945–1951

The four chartered societies formed a Joint Council of the Chartered Accountants of South Africa in 1945, with the specific aim to work closely with government in the pursuit of solidarity and unification of the accounting profession (SAICA, n.d.[d]). The Minister of Finance raised concerns about the inability of the accountancy societies to resolve their differences, and hinted towards possible interference by government since it was the responsibility of the state to protect the public interest. In 1946, government announced that they would present a bill in parliament that would regulate accountants and auditors in South Africa. This led to important new aspects of discourse. The chartered societies deemed themselves the protectors of the profession and were not willing to include other organisations, which, in their opinion, had inferior qualifications. Verhoef (2011) reports that for the chartered societies, the writing of examinations, having SA residence, completing a period of article clerkship, payment of membership fees and keeping a register of all members, were not matters open for negotiation. The government was gravely concerned about the protection of the public interest and moved from an observer role to an interventionist role.

The accountancy profession had to develop consensus and agreement on what constituted a reputable profession. It was assumed that regulation of access to, and the practising of accountancy were embedded in a rational social order characterised by a social benefit to all, or a balance of competing or contending interests. Professional exclusivity to protect the status of the profession was balanced with individual's own ambitions and expectations, as well as the broader interest of the commercial community in good governance and sound business practice. Agreement in terms of a single act would deliver social benefits, both to the profession and to society (Verhoef, 2011:35).

#### 6.3.2.1.5 1951

The Public Accountants' and Auditors' Act No. 51 of 1951 was promulgated (SAICA, n.d.[d]). The chartered societies had tried for several years to implement a complete closure strategy (which per se excluded those who did not meet the specific requirements), but in effect, closure of the profession was only achieved through the state that interceded and endorsed professional exclusivity. For the profession to achieve legislative sanctioning of their closure strategy, they had to sacrifice self-regulation of the profession. A corporate body, called the Public Accountants' and Auditors' Board (PAAB) was instituted through the Public Accountants' and Auditors' Act No. 51 of 1951, and was responsible for the registration of

accountants and auditors in South Africa, following the adherence of a strict examination and articles of clerkship rules. The PAAB consisted of seventeen members of whom six were appointed by the state (four were government officials and two were university professors appointed to the PAAB by government). Of the remaining eleven positions, seven were representatives from the chartered societies (the original guardians of the profession) and four were from other accounting organisations (those previously marginalised by the Chartered Accountants' Designation (Private) Act No. 13 of 1927). Although the composition of the PAAB ended the exclusive control by the chartered societies, the professional requirements were developed and entrenched as per the original membership requirements of the chartered societies. The Chartered Accountants' Designation (Private) Act No. 13 of 1927 was scrapped, and the role of the GEB was taken over by the PAAB. The PAAB was therefore responsible for the examinations, the articles of clerkship and the integrity of the profession, for enhancing the status of the profession, improving standards for qualification and maintaining a national register for accountants and auditors.

The government succeeded in establishing some form of regulation over the profession, which was a win for the government. The profession succeeded in statutory recognition and compulsory registration as a prerequisite for public practicing rights, which was a win for the profession. The accountancy associations excluded from the act lost out and remained outside statutory sanctioning (Verhoef, 2011:40).

The following aspects were introduced by the Public Accountants' and Auditors' Act No. 51 of 1951 as noted by Verhoef and Samkin (2017):

- the close relationship between the profession and the universities, as universities were accredited in order to deliver appropriate courses in order for prospective CAs to write the prescribed examinations (requests by universities to facilitate the professional qualification examinations were denied); and
- subventions had to be paid to senior university staff members who were professionally qualified CAs.

#### *6.3.2.1.6 1980*

Unification finally occurred in 1980, when SAICA was founded to be the unified body of the four previous provincial chartered societies (Verhoef & Samkin, 2017).

In summary, the following aspects are of importance regarding the period from the formation of the Union of South Africa in 1910 until 1994:



- the initial foundations of the profession in South Africa resembled those of Britain;
- the profession was self-regulatory, and utilised mechanisms of exclusion to promote the status of the profession;
- when unification across the various chartered societies and other accountancy organisations seemed improbable, government intervened;
- government intervention completed the closure project that the profession always sought, in addition to obtaining statutory recognition; this, however, came at the cost of complete self-regulation;
- through the enactment of government, the requirements for membership, such as the prescribed examinations and articles of clerkship, became regulated; and
- through the enactment of law by the government, the relationship between the universities and the profession developed to function in such a manner that the universities sought accreditation of the profession. Universities therefore had to teach courses that would prepare students to write the prescribed examinations of the profession and, in addition, professional CAs would teach these programmes at universities. The profession would pay additional money to the CA university educators through subventions.

### ***6.3.2.2 Period two: Democratic South Africa***

In 1994, changes in the socio-economic conditions in South Africa made it clear that further changes were required in the accounting profession. In 1997, SAICA, instead of the PAAB, was adjudicated to be responsible for Part 1 of the prescribed examinations, whilst the PAAB remained in control of Part 2 of these examinations (Verhoef & Samkin, 2017). Verhoef and Samkin (2017) continue by explaining that in their 10-year plan (from 1997–2007), SAICA clearly indicated that the main objective would be to increase the number of good-quality CAs who would be revered for their excellent professional knowledge. Safeguarding of the CA(SA) brand, and therefore SAICA, was of paramount importance. The effect of this drive clearly affected universities that needed to produce the graduates who would be able to pass the prescribed examinations conducted by SAICA and PAAB. Lubbe (2013:88) reports that SAICA was accredited by SAQA in 1999 “as the professional body responsible for monitoring and auditing the provision and performance of the Chartered Accountant (CA) qualification”.

Due to numerous business scandals (both local and international), changes in legislation affecting the accountancy and auditing landscape were inevitable. This ultimately resulted in the promulgation of the Auditing Profession Act No. 26 of 2005 (RSA, 2005) (which superseded the Public Accountants' and Auditors' Act No. 51 of 1951) (PAAB, 2006). The PAAB was changed to the "Independent Regulatory Board for Auditors (IRBA)" with effect from 1 April 2006 (PAAB, 2006:9). Through these legislative changes, government directly regulated the audit function in South Africa (in order to protect public interest). IRBA, as an independent regulator, controlled public accounting in South Africa. However, SAICA remained in control of the education, training and qualifications of CAs, as they are the only professional body fully accredited by IRBA (Strauss-Keevy, 2012).

Transformation of the profession was important to the new democratic government and, as part of achieving the transformation strategy, IRBA needed to rely on the efforts of SAICA (Verhoef & Samkin, 2017). This, in turn, meant that the universities needed to deliver graduates, especially African and coloured candidates, who would be able to pass the prescribed examinations. SAICA facilitates a bursary scheme, namely the Thuthuka Bursary Fund since 2005, which provides bursaries, assistance and mentoring to African and coloured accounting students (SAICA, n.d.[d]).

The last two significant aspects contributing to the development of the CA(SA) profession as we know it today, deal with the issuing of a CF and a change in the facilitation of the prescribed examinations. In response to changes in the international accountancy landscape, which highlighted the need for professional accountants in the modern globalised world to demonstrate that they had developed the required knowledge, skills and professional values, SAICA developed and adopted a CF for CA(SA)s in 2008 (Strauss-Keevy, 2012) (an updated version was released in 2014, and is currently under review again). Some of the reasons for the adoption of competencies as outcomes for university graduates in order to write the prescribed examinations, compared to the previous knowledge lists as outcomes, as reported by Strauss-Keevy (2012), are the following:

- CA(SA)s will be the leaders in the business world, as fewer CA(SA)s will remain in the audit field, because changes in legislation reduced the need for all companies and entities to be audited, and therefore the competencies are applicable to the business world.
- Competencies promote lifelong learning. CAs will be the leaders of the future, and therefore the notion of lifelong learning should be instilled from the beginning.

- Competencies foster an entrepreneurial spirit.
- Competencies create the opportunity to have a broader focus than just the traditional four core modules (auditing, financial accounting, management accounting and taxation), and include aspects such as ethics, corporate governance, and especially IT, which are applicable in light of significant technological advancements.

Universities' accreditation therefore was determined based on whether they could prove that they were able to deliver graduates who demonstrate the required competencies (Strauss-Keevy, 2012). These are the competencies that SAICA, in collaboration with the business world, identified as competencies that will address the needs in the workplace (Lubbe, 2013). As Lubbe (2013:90) further states:

Accredited universities are tasked with demonstrating how the competencies and knowledge levels identified in the framework are met by all relevant sub-disciplines, including pervasive skills (professionalism, critical thinking), strategy and risk management, financial accounting and reporting, taxation, management accounting, and auditing.

Lastly, in order to have a clear divide between the role and responsibilities of CAs and auditors, changes were made to the qualifications of both these professions. As discussed earlier, initially, the PAAB (subsequently the IRBA) was responsible for the prescribed examinations to qualify for the profession. From 1997, SAICA has been responsible for Part 1 of the examination and the PAAB for Part 2 of the examination (after completion of at least 20 months of traineeship). All traineeship contracts were originally conducted at an auditing firm, and after completion of traineeship and all the prescribed examinations, CAs could opt to have both the designation CA(SA) as well as that of an RA (Strauss-Keevy, 2012). Subsequently, another route was introduced, where prospective accountants could choose not to do their traineeship in public practice, but rather in business. These candidates would then write a SAICA Part 2 examination (and not an IRBA Part 2). After completion, they were only entitled to the designation CA(SA), without the option to become an RA (Strauss-Keevy, 2012). Strauss-Keevy (2012) reports that the final changes to the CA(SA) and RA designations were introduced in 2013–2014 (also refer to 6.1):

- In 2013, students were tested for the first time on the CF of SAICA, through the ITC.
- SAICA was also solely responsible for Part 2 of the examination (which was introduced in 2014), which was called the APC. An IRBA Part 2 examination was available as an option for the last time in 2014.

- Qualifying as an RA does not entail a written examination any longer. Only those candidates who comply with the requirements to use the CA(SA) designation, are eligible to become an RA through an Audit Development Programme (IRBA, n.d.[b]).

The following aspects are important to note regarding the period since 1994:

- government directly regulates the auditing and accountancy profession via the IRBA through the enactment of the Auditing Profession Act No. 26 of 2005 (RSA, 2005);
- SAICA remained in charge of all aspects concerning the examinations, training and qualifications of the CA(SA) designation (and was already accredited by SAQA as the custodian in 1999);
- SAICA issued a CF, and universities need to provide candidates who have obtained these competencies in order to be accredited;
- SAICA is the only professional body that is accredited by IRBA, and only CA(SA)s can potentially register as RAs if they wish to do so by completing a subsequent Audit Development Programme; and
- SAICA facilitates both the prescribed examinations that prospective CA(SA)s have to pass before they are eligible to use the CA(SA) designation, namely the ITC and the APC.

In this section, I have introduced the development of the CA(SA) profession in South Africa. Thus far, Chapter 6 depicted the qualification route of a CA(SA) and argued for the use of deconstruction as a method or lens to investigate the CA(SA) profession. In 6.3.1, I started by giving a broad overview of the different analysis methods that were used by Foucault, and made connections between one of Foucault's methods, namely genealogy, and deconstruction. The argument continued to include a discussion of Foucault's views about power and knowledge, and ended with a detailed analysis of one of his genealogical works, namely *Discipline and punish: The birth of the prison* (1995). In 6.3.3, I report on the application of Foucauldian thoughts (see 6.3.1) and the lens of deconstruction (see 6.2) in terms of the CA profession in South Africa (as depicted in 6.1 and 6.3.2) to determine the implications for the profession.

### **6.3.3 Implications for the chartered accountancy profession**

Power, whether individual or institutional, always seeks to become more powerful and influential in society, and there is constant interaction, negotiation and competition among forces. Frequently, forces combine in a particular, complex arrangement or configuration in order to achieve more power (George, 2000:93).

Keeping the above explanation of power in mind, the challenge is to determine the consequences for society as a whole, or to be specific in terms of the present study, the effect of power that seeks more power on the formation of socially responsible citizens. The question therefore is whether a shift of power, from creating more power for the profession to serving the public interest, would result in citizens experiencing the first fruits of this democracy, which are for its citizens to experience equality and justice. As a result, could this possible shift in power be part of the constitution of social cohesion in this country?

Drawing from Foucault's thoughts and theory on power and knowledge, disciplinary power and mechanisms and the rise of institutions, the analysis for the CA profession entailed the following:

- Through which techniques did power become embodied in the CA profession?
- Where is power exercised, and what are the effects of this power?
- How is power spread throughout the social body of CA(SA)s?

These questions are of importance as Thomson and Bebbington (2004:611) state:

As a result of the diverse possible roles of education within society, the ability to control educational processes is very important. If one wishes to shape individual and collective values, morality and legitimate conduct in societies then one must start with the education system.

The consequences or effects of the power relations on the educational landscape are especially important in light of the aim of the study, namely to determine whether HEIs are able to cultivate socially responsible democratic citizens. “[G]iven that education enables us to form a view of the world, and to change that world as a result, it has a transformative role,” argue Thomson and Bebbington (2004:611). This argument by Thomson and Bebbington deals with the underlying world views, messages and perceptions conveyed through university educators to students. In Chapter 5, it was argued that the identity of a CA(SA) university educator is much more aligned with the profession than with the relevant HEI. This is due to the feeling of being part of an exclusive community, the status associated with the profession and the potentially high-profile roles that CA(SA)s fulfil in society due to their unique skill set. In the following sub-sections, the result of this alliance to the profession in HEIs is discussed, specifically in light of socially responsible democratic citizenship.

The discussion on power and knowledge laid the foundation for this section, together with a description of the disciplinary power mechanism as illustrated through Foucault's genealogical work, *Discipline and punish: The birth of the prison* (1995). Earlier in this

chapter (see 6.3.1.1), it was argued that Foucault's genealogical analysis shows similarities with Derrida's method of deconstruction, and that both of these would be appropriate in the present discussion. In addition, earlier in this chapter (see 6.1 and 6.3.2), the current route to obtain the CA(SA) designation as well as the historical developments of the profession, was depicted. Through the history of the development of the CA profession in South Africa – after struggling for 50 years to have a unified vision of the profession, and only achieving some sort of unified position due to government that intervened – it is evident that the mechanisms applied by the profession to be exclusionary were (and is) powerful indeed. Venter and De Villiers (2013) claim that professions use certain activities to create and maintain institutions, and the 'birth' of the CA profession in South Africa sustained their claim. Venter and De Villiers (2013:1248) list these activities as:

[F]irst, opening uncontested space [closure strategy that made the profession exclusive]; second, populating the field with professionals with a strong professional identity [part of the accreditation process includes evaluating whether a sufficient number of staff are CA(SA)s]; third, enforcing rules and structures [accreditation and CF rules]; fourth, ensuring status for the profession's members through these profession-inspired rules [difficulty of qualifying increased the status of those having the CA(SA) designation]; fifth, embedding and routinising the profession-inspired rules and structures [through power that is dispersed through the body, all role players have agreed and accepted the truth of what and how the profession and the educational pathway should function].

The pathway to obtaining the CA(SA) designation, as discussed earlier, highlights the following important aspects, namely:

- accreditation of HEIs by SAICA (also of training offices and providers of the professional programmes);
- issuing of a CF by SAICA describing the competencies when graduates enter the profession (also CF issued for training offices); and
- writing of the ITC and the release of the ITC results (also applicable to the APC).

Following from the argument outlined above, it is evident that the same mechanisms of power that are applied to HEIs are also applied to training offices, and it would therefore only be a repeat discussion if both environments – the academic programme and the learnership programme – were discussed. Since the focus of the present study was on the ability of HEIs to cultivate socially responsible democratic citizens, the focus in this discussion will only be on the aspects of the profession that affect HEIs. One point to note, though, regarding training offices (especially the public practice training offices), which provide learnerships to

prospective CA(SA)s is that power is dispersed throughout the social body, and training offices therefore are participants in the power relations in the profession, as this pathway to qualification benefits the training offices equally (Foucault, 1995). The training offices are able to conduct work and make significant profits, utilising trainees who work for a relatively low salary. In Chapter 7, I will include the role of the training offices when I argue for possible changes to the qualification pathway of a CA(SA).

Disciplinary power, according to Foucault (1995), applies three mechanisms, namely hierarchical observation, normalising judgement and the examination. Stehr and Adolf (2018:196) state:

The term discipline is understood in a double sense: on the one hand, it is the practice of *disciplining* workers and citizens; on the other hand it is the *discipline-based knowledge* that enables power holders to discipline workers, which means that it does not make sense to separate knowledge and power. Both are fused, one cannot be exercised without the other. There is no truth that speaks to power, only knowledge that has been created by the powerful to serve their purposes [original emphasis].

In this section, I illustrate each of these mechanisms of disciplinary power through mechanisms utilised by the CA profession in South Africa, elucidating the influence of specifically discipline-based knowledge on the socially justness of CA(SA) citizens. I discuss three mechanisms used by the profession:

- the accreditation process of HEIs by SAICA (as an example of hierarchical observation as a disciplinary power mechanism);
- the CF that is issued by SAICA, listing the outcomes that students at HEIs should demonstrate (as an example of normalising judgement as a disciplinary power mechanism); and
- the writing of the ITC by graduates leaving HEIs and the release of those results (as an example of examination as a disciplinary power mechanism).

### **6.3.3.1 Accreditation as a mechanism of hierarchical observation**

‘Truth’ is to be understood as a system of ordered procedures for the production, regulation, distribution, circulation, and operation of statements. ‘Truth’ is linked in a circular relation with systems of power which produce and sustain it, and to effects of power which it induces and which extends it (Foucault, 1984:74).



This perspective of Foucault (1984) is significant in understanding how relations of power create knowledge that preserves power and are accepted as the ‘truth’. In analysing the accreditation of HEIs by SAICA as a hierarchical observation of the disciplinary power mechanism, this viewpoint of Foucault on ‘truth’ is important. Foucault (1984:74) continues:

There is a battle ‘for truth’, or at least ‘around truth’– it being understood once again that by truth I do not mean ‘the ensemble of truths which are to be discovered and accepted’, but rather ‘the ensemble of rules according to which the true and the false are separated and specific effects of power attached to the true’, it being understood also that it’s a matter not of a battle ‘on behalf’ of the truth, but of a battle about the status of truth and the economic and political role it plays.

Having depicted earlier (see 6.3.2) the battle for unification of the profession, which spanned an almost 50-year period, the success by the profession in creating closure strategies (with the help of government intervention), establishing the status of the profession, and cementing the relationship with HEIs in 1951, is an example of how ‘truth’ was constituted through power. This specific ‘truth’ is that the CA profession can only be protected and the high status kept intact through these closing strategies, through the profession taking control of the content and assessment to determine who is in and who is out, and through specific rules and mechanisms.

This power of the profession has increased since 1994, as SAICA has been earmarked by government to protect the profession in South Africa, and it is also the only accredited service provider appointed by IRBA (a board established through government legislation) for the qualification of RAs in South Africa. Venter and De Villiers (2013) report that the findings of interviews conducted with various heads of departments (HODs) at SAICA-accredited departments of Accounting (lately, some departments of Accounting are called ‘schools of accountancy’ [see as an example SU, n.d.]) at HEIs indicated that half of the HODs were of the opinion that association with SAICA is more important than association with the HEI where they are employed. This is significant for the ‘truth’ that was created surrounding the status of the profession in society. The consequence of this clear association with the profession thus results in university educators who will observe the rules, mechanisms and structures that suit the profession (Venter & De Villiers, 2013).

Drawing on the underlying principles of power as described by Foucault (1995), and applying it to the CA profession, Foucault (1995) uses the panopticon architectural design as an example of the disciplinary power mechanism of hierarchical observation (see 6.3.1.3). This

design creates the possibility of constant observation, similar to how accredited departments of Accounting at HEIs perceive the threat of accreditation visits. “SAICA’s monitoring visits are taken very seriously and the extensive documentation required for these visits is prepared well in advance,” according to Venter and De Villiers (2013:1258). Particularly, as the perception has been created, ‘truth’ has been constituted, that without accreditation by SAICA, such a Department of Accounting will not be able to attract students since the only pathway to becoming a CA(SA) is through SAICA (De Villiers & Venter, 2010). Through these monitoring visits, SAICA ensures that the providers of the academic content adhere to the vision of the profession to protect the integrity and quality associated with the CA(SA) designation.

It is impossible for SAICA to be present on each accredited campus on a daily basis, but through the mechanism of accreditation and through the regular practice of accreditation monitoring visits, the “visible and unverifiable” (Waghid & Davids, 2017b:40) mechanism of disciplinary power has been constituted. The mere possibility of observation is therefore enough to experience such observation as a constant. The decisions and actions of accredited departments of Accounting at HEIs are therefore always influenced by the consideration of the possible implication for accreditation. As a result, each action is measured in light of the observation by the profession and consequently indirectly influenced by the profession. This indirect influence could be described as follows, “the exercise of power is not added on from the outside, like a rigid, heavy constraint, to the functions it invests, but it is subtly present in them” (Foucault, 1995:206). Consideration is therefore given to those actions or decisions that would be regarded as acceptable and appropriate by the profession in order to preserve the status of accreditation, instead of what would be the appropriate actions or decisions within the parameters of an HEI in South Africa. Therefore, acting as partners in the power relations as unknowing (or perhaps knowing) – although willing – participants, who support the way power is enacted and sustained in the profession and the educational landscape in the name of the ‘truth’.

Ninnes and Burnett (2003) summarise the effect of the possible constant observation by arguing that this might result in those probably being watched (university educators in accredited departments of Accounting, in this instance), to discipline themselves competently. Fellow CA university educators accordingly become the guardians of the profession in their departments of Accounting (in the absence of SAICA’s real presence, but with the looming observation in mind), constantly being aware of the greater purpose: that of remaining

accredited and consequently all university educators should toe the line. As a result, CA university educators lose their individualism, which comprises their own views and perceptions from an educational perspective, as they themselves are a product of this particular educational landscape, and their identity (and allegiance) is first with the profession. Verhoef and Samkin (2017) report that university educators who challenge the system, the rules and the structures of the profession, are silenced very quickly. This silencing of a few dissonant voices does not necessarily happen through SAICA directly, but rather through fellow CA university educators at HEIs where they are employed. This is an example of how power has been distributed through the social body, in line with Foucauldian thought.

This specific relationship between the HEIs and the profession is so effective because – besides the aspects of accreditation and control over the content (to be discussed in 6.3.3.2) – it is mostly qualified CAs working as university educators at HEIs who are responsible for these accredited accounting courses. One of the conditions of accreditation is that suitably qualified staff members (implying CA(SA)s) be appointed (Venter & De Villiers, 2013). In addition, SAICA, in order to entice professional CAs to join the higher educational landscape, pay subventions to CA university educator staff (Verhoef & Samkin, 2017). Serving the profession, of which one is proud to be part due to the status of members of the profession in society, therefore happens almost naturally (Lubbe, 2013).

Gardiner (2017:145) argues that a principal prerequisite for developing a radical democracy, resulting in social cohesion, “is a coherent flexibility in their [university educators’] approaches to their particular fields”, as well as to students in particular, but also society on the whole. Gardiner (2017:145) continues by explaining what ‘coherent flexibility’ entails, by stating that it is “an explicit and active expression of the basic concepts from which their teaching and organisation of learning proceeds”. It is here that we encounter a significant problem. The majority of CA university educators enter academia as professionals and are appointed in their professional capacity for the unique technical skill set and experience that they could contribute. However, they do not yet possess the skill set or the philosophical background of teaching and learning, which is what HEIs are about. What these CAs know about teaching and learning is therefore limited to what they have experienced during their studies. CA university educators are consequently a product of the system, which is controlled by the profession and the rules and structures of the system are embedded in these educators. As a result, the profession and the status quo are protected.

Specifically since 1994, SAICA updated their goal to include the reality of the new socio-economic challenges facing the country. SAICA subsequently included an aspect focusing on the contribution that their members will make to society as a whole (Verhoef & Samkin, 2017). In light of recent scandals of corruption, state capture, fraud and irregular financial reporting of accounting transactions involving CA(SA)s, as reported in Chapter 1 (see 1.5), the contribution of SAICA members to society as a whole is questionable (to be fair, these indiscretions only involve a few members). SAICA continuously updates its goals and aims, and now refers to a CA(SA) in terms of “responsible leadership” (SAICA, 2017b:6). In the 2017 Nation Building Impact Report, the following statement was made (SAICA, 2017b:6):

SAICA is committed to building the nation. By definition, the term ‘responsible leadership’ refers to business decisions that, next to the interests of shareholders, also take into account all other stakeholders, such as staff, clients, suppliers, the environment, the community and future generations. It is for this reason that the tenet of creating and maintaining a profession of empowered members who ‘support the development of the South African economy’ is central to SAICA’s constitution.

In concluding this chapter, I will return to the efforts by SAICA to add value and to contribute to the development of this country. Here, the focus of my argument will be on the conundrum depicted so far: Through the mechanism of accreditation, the accounting profession controls the academic programme part of the qualification to become a CA(SA). CA(SA) university educators working at HEIs that are accredited by SAICA, are more readily aligned with the profession than with the HEI and are appointed for their technical skills. Therefore, very rarely will CA(SA) university educators have any teaching and learning qualifications (see Wood & Maistry [2014]). SAICA (2017b) confirms that it takes pride in the possible contribution of CA(SA)s to the economic growth of the country to alleviate poverty, and in their part of impacting communities and the future of the society. I will challenge whether this is truly possible in light of how the educational dimension is constructed at the time of this research.

Chapter 2 highlighted the importance of HEIs in creating a socially just society where citizens will experience equality, as we need in South Africa from DCE. HEIs were identified as a possible fertile ground for cultivating socially responsible democratic citizens. By making use of research conducted by Leibowitz (2012b), I described the unique HEI landscape in South Africa (see 2.5, especially in light of previously disadvantaged versus advantaged institutions). It was therefore argued that university educators need to be conscious of factors

affecting the unique student bodies at their HEIs, especially factors such as class, race and language. In the SA context, this will imply that African notions, such as *ubuntu* (see 4.4), should be incorporated into teaching and learning practices at HEIs. Through true education, which is thus inclusive and responsive, transformative education could happen. The argument continued in Chapter 4 by providing various teaching and learning practices that could enhance creating an inclusive and responsive learning environment that promotes DCE. It was argued that, by creating deliberative encounters and by making use of pedagogical practices, such as narrative reflection, dialogue, participation, imagination and experiential learning, HEIs could instil democratic citizenship qualities in their graduates. Such graduates would have a social consciousness.

By depicting this role of HEIs in South Africa against the CA profession accreditation mechanism, the conundrum became evident. CA university educators – employed for their technical skill set and not for their research or teaching qualifications, teaching the accredited courses at HEIs – are aligned with the profession, rather than with the HEIs. This results in the needs of the profession being fulfilled by producing technically skilled citizens who could assist in growing the economy. However, this will not automatically result in HEIs achieving their object of transforming society and of emancipating students, or of ensuring that graduates have the ‘public interest’ at heart.

In this section, I have argued how, through the mechanism of accreditation, the accounting profession controls the educational landscape, and how university educators, aligned with the profession, perpetuate the power of possible observation by SAICA in order to preserve accreditation. This was one ‘truth’ that had been established throughout decades of struggles to unify the profession: the profession needs to protect its integrity, quality and status, and therefore only the profession can be the guardians of the profession. In the next section, the discussion regarding another disciplinary power mechanism utilised by the profession, namely that of issuing a CF, will continue.

### ***6.3.3.2 The prescriptive CF as a mechanism for normalising judgement***

Relevant to this study was whether the HEIs in South Africa could cultivate graduates who would be able to function as democratic citizens in the SA context, and therefore be guided by a socially just consciousness. In part, the answer lies with the content that is taught, the teaching and learning environment created, the explicit aim of enhancing social justice pedagogy at HEIs, the teaching approaches that are used, and the new knowledge that is

constructed. On account of the CF that is prescribed by the profession through SAICA, for students studying at HEIs to become future CA(SA)s, this question must be addressed.

Earlier in this chapter (see 6.3.1.3.2), the disciplinary power mechanism of ‘normalising judgement’ was explained as a mechanism that forces individuals to conform, based on particular accepted parameters that have been determined to be the norm. When an individual operates outside of these norms, it will result in exclusion. In this segment of the argument, I will focus on how the prescriptive CF issued by SAICA functions as a mechanism for normalising judgement. Venter and De Villiers (2013) argue that certain practices in the CA educational field have been embedded and routinised and have established the norms for the function of a SAICA-accredited programme at HEIs in South Africa. Venter and De Villiers (2013:1263) continue by stating that the key norms that have been established, embedded and routinised ensure that “the maintenance of profession-inspired institutions, that is, how-to-do teaching (professional values) instead of how-to-think teaching (university values)”.

Cope and I’Anson (2003:226) contend, “a focus on competences necessarily shifts the emphasis to professional, rather than theoretical, effectiveness”. This corresponds with, amongst others, Lubbe (2013) as well as Venter and De Villiers (2013) who argue that the development of the accounting content, in other words curriculum lies in the hands of the profession. SAICA, however, refutes this statement, as they argue that they only issue a list of the competencies that graduates should have mastered before entering the profession, and therefore that the curriculum is under the jurisdiction of the HEIs themselves. This official stance of SAICA, however, constitutes a double bind, and this will become apparent in the concluding parts of the argument. The following overarching illustrative example (that will become self-explanatory as the argument continues) shows how the prescriptive CF converts into the curriculum that HEIs are teaching. SAICA issues the CF, which consists of detailed competencies that should be achieved by students leaving HEIs. SAICA conducts accreditation monitoring visits where HEIs need to prove how they address and assess the competencies in the CF (Strauss-Keevy, 2014). Students leaving the HEIs need to write an examination (set by SAICA) where the competencies in the CF are assessed. Strauss-Keevy (2014) reports that SAICA is very clear that it is the responsibility of HEIs to ensure that all the SAICA competencies are successfully transferred to their students. As this prime example of a double bind illustrates, it would be impossible, although necessary, for HEIs to ignore the detailed competencies prescribed by the profession.

The level of detail as well as the volume and technical complexity of content in the CF makes it particularly challenging for CA university educators lecturing at South African HEIs to deviate from the prescribed content (Venter & De Villiers, 2013). In addition, creating time to debate particular private sector business practices or to challenge legislative matters in order to instil critical skill sets, very rarely occurs (Venter & De Villiers, 2013). Venter and De Villiers (2013) report that interviewed HODs of accredited departments of Accounting pertinently stated that they taught nothing outside the scope of the SAICA curriculum (in response to a question inquiring whether their programmes included a theory of accounting course). The technically complex content contained in the CF mostly deals with various pieces of legislation, auditing standards and accounting standards, as well as formal statements and regulations issued by international accounting and auditing boards. General business principles and practices, especially applicable to the private sector, comprise the majority of the remaining content in the CF.

Lubbe (2013) concurs, and argues that the strong influence of the profession on the curriculum is detrimental to the development of critical skills, as well as for contextual insight into the SA landscape. Besides the volume and technical complexity of the content, Lubbe (2013) elaborates on the significant challenges affecting CA university educators, as the classes are often large, the student body is diverse in terms of cultural, economic and social backgrounds, and the students have increased needs as the SA schooling system underprepares students for higher education. Following from the above, the outcome of these challenges on a simplistic level is two-fold: the effect on the teaching approach and the effect on research.

Often the only teaching approach available is one where the lecture just talks without any participation from the students. Therefore, no deliberative encounters are created and few emancipatory or transformational possibilities exist. The teaching approach entails merely an explanation of technical accounting, auditing, taxation and legislative principles. Van Romburgh (2014:6) claims, “[t]eaching methods [in accounting programmes] at universities often lack creativity, involve too much lecturing and dependence on textbooks”. Van Romburgh (2014) continues that there is too little interaction between students and the business world, and thus teaching becomes a theoretical exercise. Shortly after completion of a postgraduate qualification, upon leaving the HEI, prospective CA(SA)s are writing the ITC, which is their first examination set by SAICA. How students perform in this examination is a reflection on the HEIs (this is elaborated on in 6.3.3.3). This significantly affects the teaching



approaches adopted by CA university educators, in addition to the challenges highlighted above. The importance of this examination, Venter and De Villiers (2013:1263) state, “has resulted in ‘teaching-to-the-test’ and in embedding and routinizing SAICA-inspired teaching institutions into the day-to-day lives of accounting academics”. Due to the issuing of a detailed CF by the profession that will be assessed, CA university educators often use teaching approaches that exclude student participation, as the focus is on preparing students for the examination. The next focus point will be on the limited research conducted by CA university educators and the non-existence of research activities in the accredited programmes.

Due to the highly technical content covered in the SAICA CF, students are not required to perform any research activities. When I qualified, I obtained an honours degree, even though I did not do any research. Normally, HEIs only call a qualification an honours degree if a particular percentage of the course content meets research criteria (CHE, 2013). Subsequently, several HEIs changed the postgraduate qualification from an honours degree to a PGDA or a CTA, to acknowledge that there is no research component in the qualification. At time of this study, some HEIs still call this qualification an honours degree, without any base to do so. A direct consequence of the prescriptive CF of the profession is that students leave HEIs after four years, without any exposure to research and without the important skill set of conducting critical research.

Regarding the CA university educator, the following three aspects affect the limited research output from this sector. As argued earlier, CA university educators have been exposed to this particular highly professionally influenced qualification. At the start of their academic career, these educators might not have had any exposure to research, even though they will be joining a predominantly research-led HEI. CA university educators therefore had limited exposure to research through a “lack of emphasis on research and research methodologies in the accounting curriculum”, and since research requirements are still primarily not present in the curriculum they teach on (Lubbe, 2013:110), their exposure remains limited. Venter and De Villiers (2013:1264) state that this lack of research requirements in the SAICA CF results in this notion being “embedded and routinized within accounting departments” and subsequently, the research outputs of accredited departments of Accounting are lower than those of other business-related departments. SAICA’s view on research adds to the problem. According to Verhoef and Samkin (2017:1372), a SAICA representative stated that the SAICA’s “view of scholarship includes consultation work and participation in standard

setting, provided these do not impact the nature and quality of the accredited university programme”. Further, due to the extremely high teaching load of CA university educators, teaching high volumes of technical knowledge to large classes, there is often limited time available to conduct research (see Wood & Maistry [2014]). Lastly, as CA university educators are more closely aligned with the profession than with the HEI, they are influenced by the perception and status of research in the profession. The perception exists “that new knowledge in Accounting is not created in the university, but rather in business, by the profession, and more specifically, by the committees and sub-committees of the International Accounting Standards Board (IASB)” (Lubbe, 2013:110). CA university educators therefore believe that they cannot contribute to the creation of new knowledge, particularly new knowledge that is valued by CA(SA)s working in the business environment (Lubbe, 2013).

So far, I have argued that the challenges experienced by CA university educators, due to the nature of the CF of SAICA, affect the teaching approach and research capacity. “The primary functions of universities, namely to advance, develop and disseminate knowledge, and promote scholarship” are therefore severely affected in accredited departments of Accounting at HEIs (Verhoef & Samkin, 2017:1372). The remainder of this section will address the specific knowledge (or competencies) that are being conveyed through the CF, specifically considering Foucauldian thought on ‘power/knowledge’, and the specific effect of a selected teaching approach.

Jansen (2009:261–262) argues,

[T]hat the choice every school [HEI] and [every] teacher [university educator] make about what to teach is not simply an intellectual decision about appealing knowledge or a planning decision about appropriate knowledge ... but also a political decision about valued knowledge.

Correspondingly, Segall (2013) claims that it is the responsibility of university educators to determine what the meaning of a particular statement is, why this knowledge is deemed important, and who stands to benefit from this knowledge. It is consequently important to know which “voices are given prominence” (Segall, 2013:483). Through these claims of Jansen (2009) and Segall (2013), the importance of determining which knowledge is created through which power relations, is highlighted. This decision is, however, in the hands of SAICA and the profession, and not in the hands of HEIs. In the light of the argument above, this is problematic.

Barac (2013:8–9) states –

This competency framework, used by South African universities offering SAICA-accredited programmes, is comprehensive (as far as the private sector’s financial administrative needs are concerned), and affords little opportunity for accounting students to generate new ideas and information by building arguments or by drawing abstractions into generalisations that contribute new solutions.

Based on Barac’s (2013) findings, one of the “voices [that] are given prominence” (Segall, 2013:483) is that of capitalism with a focus on profit making. Gray and Collison (2002:813) argue that the “acceptance of the underlying political, ethical and social assumptions of accounting and finance” is not by itself problematic, but what is indeed of great concern is the “unquestioned acceptance” of assumptions, even if some of those assumptions might be detrimental to society. The issue is therefore teaching approaches that lead students to accept all content as the ‘truth’ without critical evaluation or without insight into the power relations that constructed the knowledge. Rarely in accounting education, the focus is on the *why* in relation to technical knowledge. By focusing on the *why*, it is possible to enhance a reflective capacity, and without the ability to apply reflection, someone will seldom develop a socially just consciousness that will lead to ethical behaviour that is just (Hamilton, 2007). The *why* therefore leads to an ethical decision-making ability, with a focus on social responsibility (Hamilton, 2007). Sikka, Haslam, Kyriacou and Agrizzi (2007) concur regarding the value of reflection within the teaching practice. They identify that reflection on societal matters or the consequences of particular business decisions seldom feature in accounting education. Instead, the learning of procedures and methods takes precedence.

Thomson and Bebbington (2004) illuminate another dimension of this situation by arguing the significance and power of the underlying ‘hidden curriculum’ within courses. The argument is that, through teaching and learning practices, irrespective of the content, the role of that content in society is indivertibly communicated. Gardiner (2017) says that the university educator should also be aware of the values that have shaped her or him, and which will thus influence her or his teaching, and focus the lens on how context is interpreted. Banks (2001) agrees that, unless students understand how knowledge is constructed, and what the factors influencing the construction process were, they will not be able to fulfil their role in society.

“Understanding the knowledge construction process and participating in it themselves help students to construct clarified cultural, national and global identifications and to become knowledgeable, caring, and active citizens in democratic societies” (Banks, 2001:10). If we

want socially responsible citizens in South Africa, teaching and learning practices that support gaining insight into power and knowledge are therefore required. In his influential work, *Pedagogy of the oppressed*, Freire (1996) discusses two approaches on opposite sides of the educational spectrum, namely the banking approach and the dialogical approach. In short, Freire (1996) explains that in the banking approach, the student is not an active participant in his or her learning and relies on the university educator to impart knowledge. This approach is stripped of inquiry, students are misled with regard to knowledge, and education loses its transformative aim. In the dialogical approach, students' views significantly influence the teaching practice and the content, and the focus is always on problem solving (Freire, 1996). Knowledge is therefore constantly refreshed with a new outlook after deliberation between participants. Students and university educators consequently shape knowledge. Following from the above, it seems as if the banking approach is often utilised in accounting education. This is problematic, as South Africa needs DCE (which is in line with Freire's dialogical approach described above) and the pedagogical approaches that support DCE (refer to Chapter 4).

Continuing along this line of thought regarding the power that the profession has (in controlling the knowledge that is constructed and taught through the prescriptive CF), the following two examples will illustrate this further. Barac (2009) conducted a study on the perceptions of training officers regarding the knowledge and skills requirements of entry-level trainees in South Africa. The outcome of the study indicated that there was a shortfall in the required skills and knowledge needs that was not addressed in the SAICA syllabus. This shortfall comprised practical aspects – such as the completion of taxation returns, general business knowledge and the statutory implications of legislation, such as Unemployment Insurance Fund (UIF) contributions and legislative matters surrounding public sector accounting (Barac, 2009). During 2014, SAICA included public sector matters in the CF with a small reference to basic public sector content, which was updated with an annexure in 2016, which suggested some aspects that HEIs should include in their curriculum content to increase exposure to public sector matters (SAICA, 2016a). During 2016, I wanted to do research on why HEIs are reluctant to teach public sector content, even though SAICA has included references to such content, but unfortunately, my research coincided with the #FeesMustFall campaign, and I felt the response rate was too low, as only eight of the then fifteen accredited educational providers responded. However, based on the accredited HEIs that did respond, it was clear that the resistance to include public sector content was due to the

already overloaded curriculum and the fact that SAICA did not test public sector content in the ITC. It is now 10 years since the Barac-study (2009), and minimal information about public sector matters compared to private sector matters is included in the CF, and none of the practical applications of knowledge have been included yet. On the contrary, as discussed in Chapter 1 (see 1.5), the accounting and auditing professions were shocked by serious allegations of unprofessional behaviour, corruption and fraud. In 2018, SAICA immediately responded by indicating an updated mark allocation across the several topics of the CF for the ITC. It is not surprising that SAICA now insists that a significant number of marks be allocated to ethical questions. The memo with the new mark allocation distributed to HEIs is sufficient for the profession to know that, since SAICA might test questions of an ethical nature more thoroughly, HEIs will respond and teach aspects pertaining to ethical matters more in depth. This is the opposite of public sector knowledge and practical application knowledge – HEIs are fairly sure SAICA will not assess such knowledge, as it appears barely in the CF, and therefore it will not be taught.

Currently, the CF (under the banner ‘CA2025’, implying the CA(SA) of the future) is also under review (since 2016), and an updated CF will be issued later this year (2019) to incorporate the influence of artificial intelligence on the future role and skill set of the CA(SA) (IFAC, 2019). At the time of writing, SAICA is conducting workshops for HEIs about these changes. Evident from the examples above, when SAICA wants to make a change, swift action is taken until implementation, whilst in other instances, change could be a slow process.

The power of the profession stretches even further, namely to the content of textbooks. Sikka *et al.* (2007) are concerned about the primary teaching approach evident in departments of Accounting (that of mere teaching technical content from a textbook), and partly ascribe this to the content in textbooks. Textbooks are lacking discussions on social responsibility, power, theorisation of society, social justice, morality, globalisation and the findings of research. Sikka *et al.* (2007:15) state:

These books excel in providing technical details and the discussion of accounting principles amounts to a restatement of official definitions and statements rather than employing any theory to examine underlying assumptions, concepts and worldviews. Agency theory, ‘shareholder wealth maximization’ and meeting the assumed needs of capital markets are embedded in accounting practices and calculations but were not explicitly critiqued. No theory or chapters could be found that encouraged students to

critique conventional accounting practices or even appreciate the organisational and social context of accounting. In the absence of any theories of society or capitalism, accounting standards mysteriously appear, disappear, change and are revised and students are left with little awareness of the dynamics driving accounting change.

This observation by Sikka *et al.* (2007) is indicative of the powerful position and the influence of the profession on the academic world. Maistry and David (2018:33) argue that “the inherent value systems and the worldviews that it [textbooks] present” is potentially dangerous as often content knowledge is trusted to be the ‘truth’ without critical reflection. University educators teaching accredited programmes use the SAICA CF as guidance for the curricula and to assess the competencies in the CF. The only textbooks that will be prescribed to students, will therefore be textbooks that address the matters in the CF. The majority of textbooks that are prescribed will therefore be written by CA university educators, who know the CF and teach towards it. Textbooks are subsequently also aligned with the SAICA CF. Indirectly, the profession therefore controls the additional material. The SAICA Handbook (see SAICA, 2019) is a further example. All the applicable standards and legislation that students should study are compiled and printed by SAICA. These books are the only material allowed into the examination hall, and they contain all the content included in the CF, and each student needs a copy.

Apart from that, the power of normalising and the setting of parameters and norms infiltrated the content of textbooks and the perceptions of those conducting research. Barac, Gammie, Howieson and Van Staden (2016) conducted research about the capabilities required by auditors in relation to their future role and responsibilities. Their findings listed “an augmented capability set for auditors” that “could change the traditional role of an auditor” (Barac *et al.*, 2016:9), and the following were glaringly absent from this skill set: democratic citizenship, a socially just consciousness and congruent diversity. Matters affecting democratic citizenship and social justice are therefore completely neglected due to the ‘power/knowledge’ construction in accounting content through the profession. This is primarily the case, as the large volume of technically complex content is neither conducive to teaching approaches, nor did the profession include it as intrinsic to the CF. Dewey (2004:227) notes, “[a]chievement comes to denote the sort of thing that a well-planned machine can do better than a human being can, and the main effect of education, the achieving of a life of rich significance, drops by the wayside.” Dewey thus addresses the essence of education, namely to –

- build relationships;
- transform individuals into democratic citizens;
- treat others humanely;
- allow for those different from yourself;
- be willing to criticise and receive criticism in the pursuit of personal growth;
- be willing to listen to others;
- consider the effects of decisions on society; and
- ascribe to the notion of *ubuntu*.

Following on from this line of thought: who will be responsible for the decoloniality of the (Accounting) curriculum? The profession has the power over the content and knowledge in the accounting programmes through its CF, instead of the HEIs. Students at HEIs, however, are pleading for the decoloniality of the curriculum (BusinessTech, 2016). The question is what should be done, and by whom, in response to the plight of student movements that are desperate for the decoloniality of the curriculum at SA HEIs. If HEIs utilised teaching and learning practices in support of DCE and if students were participants in the construction of knowledge through these teaching and learning practices, then some of the needs of the decoloniality project would be addressed. However, based on the drive to teach all the content in the CF issued by the professional body, the resulting teaching practices neglect the possible decoloniality of the curriculum. The alignment of CA university educators with the profession also results in the marginalisation of the decoloniality plight by the student bodies at HEIs. The pertinent question from a deconstruction perspective therefore is: which knowledge has been excluded from the CA educational landscape due to the control of the curricula by the profession? (Mills, 2003). In conclusion, regarding the knowledge contained in the CF and the duty bestowed on CA university educators, Mills (2003:66) argues that we need to:

[C]onsider the way that we know what we know; where that information comes from; how it is produced and under what circumstances; whose interest it might serve; how it is possible to think differently; in order to be able to trace the way that information that we accept as ‘true’ is kept in that privileged position. This enables us to look at the past without adopting a position of superiority – of course we know better now – in order to be able to analyse the potential strangeness of the knowledge which we take as ‘true’ at present.

Lastly, in line with the parameters or norms established through the mechanism of normalising judgement to identify that which will be excluded, CA university educators will



experience resistance if they would try “to broaden the perceived disciplinary boundaries within which they work” (Boyce, 2004:578). Zembylas (2003) argues that, if university educators want to avoid seclusion, marginalisation or shame, their conduct should fit the mould of what the norm is, with ‘norm’ implying the appropriate behaviour and thinking for a CA university educator. Often, this will result in university educators denying “their identities – that is, they do not question accepted beliefs and ways of acting but simply follow them in order to avoid marginalization” (Zembylas, 2003:125), which will have an emotional effect on the university educator. Boler (1997:231) agrees and argues that HEIs “are inherently committed to maintaining silences (e.g., about emotion) and/or proliferating discourses that define emotions by negation”, and therefore the internal problem experienced by university educators who feel trapped in a system where they feel they have little power, will ultimately be silenced through power relations. A few dissident voices have been heard through the years. Verhoef and Samkin (2017) report on some of those dissident voices, which introduced academic research components, prescribed revolutionary textbooks, made changes to the content, but which ultimately were silenced through the operation of power and ‘truth’, distributed through a social body.

In this section, I have argued how the prescriptive CF issued by the professional body, SAICA, is utilised as a mechanism of normalising judgement, a disciplinary power mechanism. The significant effect of this power mechanism is that the profession controls the content and the knowledge that are constructed. This is an example of how Foucault perceives ‘power/knowledge’. As the knowledge construction operates outside HEIs, HEIs rarely engage with students about the process of knowledge construction and the subsequent power influencers on that formation of knowledge. Through inappropriate teaching and learning practices, this particular power mechanism results in a lack of research skills (with both students and university educators), and the neglect of DCE. Its further results, specifically in the SA context, in the neglect of consideration to include knowledge derived from outside of the West and subsequently neglecting the need for the decoloniality of the curriculum (the concept of decoloniality will be addressed in more depth in Chapter 7). The ultimate question remains: how is it possible that this disciplinary power mechanism of normalising judgement through the issuing of a prescriptive CF by the professional body, SAICA, could have such a significant influence on the higher educational landscape? This question leads us into the next section: the connection between the CF and the ITC.

### 6.3.3.3 *The ITC as a mechanism of examination*

Foucault (1995) identified three mechanisms of disciplinary power as hierarchical observation, normalising judgement and the amalgamation of the two in a practice, namely the examination. Consequently, the accreditation of HEIs by SAICA and the issuing of a descriptive CF by SAICA culminate into this last mechanism, the mechanism of examination. The examination acts as the proverbial gate before acceptance into the profession. This mechanism is used to determine whether one is inside or outside of the boundaries of the profession, created through a closure strategy, such as an examination. The content covered in the ITC will be the competencies listed in the CF, and the CF is only provided to HEIs accredited by SAICA. In this way, one can identify why the culmination of power is evident through this practice. Referring back to the history of the CA(SA) designation earlier in the chapter (see 6.3.2), one of the highly contested points that made unification of the profession impossible, were the writing and subsequent passing of a professional examination. After government had intervened, the examination was accepted as the rule, and other organisations were excluded from the CA landscape. Initially, the PAAB was in charge of the professional examination. Gradually, SAICA gained control over it, firstly, by the introduction of two examinations, where SAICA had control over Part 1 and PAAB over Part 2. Subsequently, SAICA conducted both examinations: the ITC (attesting to competencies gained through the academic part of the qualification route) and the APC (attesting to the competencies gained through the traineeship part of the qualification route).

As apparent from his argument, Foucault perceived the mechanism of examination as the mechanism that measures an individual in order to reach a conclusion. Foucault (1995:184–185) argues:

It is not a normalizing gaze, a surveillance that makes it possible to qualify, to classify and to punish. It establishes over individuals a visibility through which one differentiates them and judges them. That is why, in all the mechanisms of discipline, the examination is highly ritualised. In it is combined the ceremony of power and the form of experiment, the deployment of force and the establishment of truth. At the heart of the procedures of discipline, it manifests the subjection of those who are perceived as objects and the objectification of those who are subjected. The superimposition of the power relations and knowledge relations assumes in the examination all its visible brilliance.

Foucault (1995:187–192) continues his argument in relation to the disciplinary power mechanism of examination, and argues:

- the examination transforms the economy of visibility into the exercise of power;
- the examination also introduces individuality into the field of documentation; and
- the examination, surrounded by all its documentary techniques, makes each individual's 'case'.

These Foucauldian thoughts are applicable to the ITC that needs to be written by students shortly after leaving HEIs. This examination is the measurement tool, which the professional body utilises to determine whether the student could potentially become part of the profession and thus be included within the parameters of the profession. The examination could therefore be regarded as a way of protecting the integrity and status of the CA(SA) designation.

In light of the prior discussion on the content included in the curriculum with a strong focus on the private sector, McPhail (2001) argues that the risk exists that the professional examination only distinguishes between those candidates who understand capitalism or any other dominant business concept, and excludes conceptual thinkers with a more humane world view. McPhail (2001) argues further that successful candidates will perpetuate the measurement tool (i.e. the examination), which they conquered to prove their worth, as this will become a 'truth' in their mind. Similarly, the way CA university educators are entrenched in the rules, structures and practices of the profession, is formed by their experiences, especially in situations where they are aligned, in this case with the CA profession. As an example of how CA university educators think about teaching and examination, a recent ITC paper was differently structured from those in the past, and the immediate reaction at my current HEI was that we should change how we teach and what we teach in order to align with this particular ITC paper. This is evidence of how the ITC acts as a disciplinary mechanism. The focus of CA university educators should not be on the ITC solely (even though that is important), but on education of the student in totality. In the specific SA context, we look at the conditions for human engagement that could contribute to social cohesion in society.

Evidently, the results of the ITC are important for the graduate of an HEI, as the prospective CA(SA) wishes to become part of the profession and earn the right to use the CA(SA) designation. However, equally so, the results of the ITC are important for HEIs and act specifically as a disciplinary power within the HEI context. The systems and structures within accredited departments of Accounting are aligned with the ITC (Venter & De Villiers, 2013). Discussions about improving the results of graduates in the ITC take place regularly and provide an underlying constant consideration, whilst other important factors, such as scholarly

activities, are rarely discussed in such depth (Venter & De Villiers, 2013). Lubbe (2013:88) similarly states, “[t]he attempts by universities to maximise the performance of their students in the professional bodies’ examinations result in university accounting degrees imitating professional qualifications by placing particular emphasis on learning techniques, rules and regulations.”

The emphasis on preparing students to write and be successful in the ITC can be ascribed to several factors. Firstly, the results of the ITC are published by SAICA and indicate the accredited HEIs, the number of students who had written the examination, and the applicable pass rates per institution (Lubbe, 2013; Venter & De Villiers, 2013). The pass rate results (and the ranking of HEIs) result in significant ‘bragging rights’ as this is an outside measurement of the effectiveness of the Department of Accounting at an HEI. Good results could lead to more students enrolling at the particular HEI, as students want to be prepared to pass the ITC. It therefore seems that the passing of the examination carries considerably more importance than the cultivation of socially responsible citizens.

Secondly, the subvention payments (refer to the history of the CA(SA) designation in section 6.3.2) that are distributed by the profession through SAICA to CA university educators at HEIs are correlated with the results of the HEI in the ITC (Venter & De Villiers, 2013). SAICA also uses the subvention scheme to drive transformation targets, as a portion of the subvention is determined according to the performance of transformation candidates in the ITC (Verhoef & Samkin, 2017). There is thus a significant financial reward for CA university educators if students perform well in the ITC, and CA university educators prioritise teaching the competencies in the CF in such a manner that students are able to be successful in the ITC. Assessment at the HEIs will therefore emulate the ITC, all in order to create a greater chance of students performing well. As Venter and De Villiers (2013:1262) state, “[d]epartments fear that poor performance in the [ITC] will lead to lower student numbers, a lack of support from the profession, and reduced subvention funding.” The importance of the examination, especially from the side of the profession, as an access or closure mechanism for entry into the profession, results therefor in CA university educators teaching towards a specific examination as a goal or objective, instead of focusing on the primary object of education: to emancipate and to transform the whole person. Earlier in Chapters 2 and 4, I argued for some teaching and learning approaches that are conducive to the development of DCE. The focus of these teaching and learning approaches is on creating a deliberative encounter, either inside or outside the classroom. To my mind, creating deliberative

encounters as a teaching and learning pedagogy is far removed from the focus of teaching, namely to prepare candidates to pass an external examination upon leaving the HEI. This is a dire consequence due to the disciplinary power mechanism of the examination.

In Chapter 3, the specific focus was on whether one can teach ethics and if so, through which means. Another question was whether the teaching of ethical codes of conduct would result in ethical decision-making in the future, and whether it would establish a connection between ethical decision-making and social justice. It was established that innovative teaching and learning approaches (refer to Chapter 3) are required if the teaching of ethics needs to culminate in socially responsible citizens who will make ethical decisions, especially those in leadership positions, which is often the case of a CA(SA) in business. Earlier (see 6.3.3.2), I indicated that, in response to the corporate failures and scandals, SAICA stated that more marks could be allocated to ethics in the ITC. SAICA knows that this will subsequently lead HEIs to teach and assess ethics in greater depth, driven by the need to prepare students for the ITC. My concern, however, is that the disciplinary power mechanism of the examination is perhaps at the cost of true prescriptive morality, morality which acts on wanting to improve the lived realities of citizens, to contribute to greater equality and justice, and to establish social cohesion. Preparing students to answer ethical questions and score sufficient marks will result in proscriptive morality, which follows learned rules (such as those contained in codes of conduct and legislation) to avoid doing something wrong. South Africa is in need of prescriptive morality, i.e. citizens who will seek and promote social justice actively.

In this section (6.3.3), I relied on the method of deconstruction and Foucauldian thought to discuss the effect of disciplinary power mechanisms on the CA profession in South Africa. The three disciplinary power mechanisms that were discussed were hierarchical observation, normalising judgement, and the examination, which corresponded with mechanisms in the CA educational landscape, namely the accreditation of HEIs, the issuing of a prescriptive CF by the professional body and utilising the ITC as measurement to determine access to the profession. In addition, I identified the consequences of CA university educators who are more aligned with the profession than with their HEIs (refer to Chapter 5 for the argument about the effect of the profession on the formation of the identity of the CA university educator). Lastly, by using the lens of deconstruction, I identified the knowledge or voices that are excluded from the conversation and discourse in accounting education.

From a deconstructionist perspective thus, it seems that the following knowledge or voices are currently excluded from the CA educational landscape due to the particular knowledge construction and power relations:

- pedagogy, more specifically, teaching and learning practices that can redress the current societal conditions by cultivating socially responsible democratic business leaders;
- critical evaluation of the creation of knowledge outside of HEIs and subsequently ignoring societal plights for the decoloniality of the (Accounting) curriculum to include indigenous knowledge and practices; and
- deliberative encounters inside or outside of the classroom, and especially experiential learning opportunities that could cultivate the practice of *ubuntu*; therefore, the recognition of humanness in each other that will lead to social cohesion.

In this chapter, I depicted the influence of power relations on the CA educational landscape and the subsequent effect on knowledge construction, or as Foucault (1980d:235) refers to it, “power/knowledge”. Although this might seem like a negative depiction of the profession, that was not the intent. Foucault’s views specifically resonate with me, because he believes in the positivity and possibility within power, and therefore he does not reject power as a negative possession (Foucault, 1995:194; Stehr & Adolf, 2018; Waghid & Davids, 2017b). Ninnes and Burnett (2003:282) state, “[w]hereas sovereign power had generally been seen as negative, limiting, constricting, Foucault conceived of power as potentially productive.” Taylor and Robinson (2009) echo this notion by explaining the challenges when power is perceived as a possession (sovereign power), instead of relational, such as the view of Foucault. The greatest disadvantage of sovereign power is the possibility that it can result in practices “which produce surface compliance with a notionally transformational agenda but which fail to take account of the intransigencies of power or disrupt its operations at a deeper level” (Taylor & Robinson, 2009:166). An example to illustrate this surface-level address of an issue, without dealing with the root of the problem, will be SAICA immediately identifying that the potential marks allocated in the ITC covering ethical matters could be increased. On the surface, this addresses the issue: the CA(SA) designation brand name and the reputation will be safeguarded as action has been taken, namely a public statement of the profession standing for ethical decisions and actions. The real issue, though, is of students who are not transformed during their academic years through deliberative encounters and innovative teaching and learning approaches, which had been neglected and disregarded. There is no denying that SAICA always responds in order to protect the integrity of the

profession and to contribute significantly to transformation of the profession. SAICA is involved in several projects and initiatives that are focused on nation building. The organisation is in line with sustainable development goals (SDGs), and is driving the notion that CA(SA)s should not just be leaders, but responsible leaders (SAICA, 2017b). My concern is that all of these are limited, due to the rigid educational landscape we are currently experiencing.

Earlier (see 1.3.1) I explained that, due to my upbringing and educational path, combined with my deliberate encounters in the United Kingdom, I believe that capitalism and democracy are not mutually exclusive. In line with Derridian thought, I also stated earlier (see 4.2) that I believe it is not mutually exclusive to have a technically skilled expert (whose technical knowledge was acquired during her or his time at an HEI), such as a CA(SA), to have a socially just consciousness and to participate in society as a democratic citizen. Similarly, in line with Foucauldian thought, in spite of the outcome of the current power relations operating in the CA educational landscape, and the non-desirable consequences of some of these disciplinary power mechanisms, I do not believe inherently that there is a problem having a great deal of the power (as power also has positive potential), embedded in the profession. That SAICA is trying to protect the integrity of the profession, is positive for me. However, what is required is a new dispensation that translates into particular pedagogical practices. In Chapter 7, I will elaborate on what I think a new collaboration between the stakeholders – such as SAICA, HEIs and training offices – could look like. In addition, I will suggest possible practices that should be adopted from a deconstructionist view to redress the weaknesses that were laid bare.



## CHAPTER 7

### RESPONSE TO WEAKNESSES EXPOSED BY A DECONSTRUCTIONIST ANALYSIS

Chapter 6 was a continuation of a defence for DCE on the one hand, and the application of Foucault's (1995) genealogical analysis in relation to the CA educational landscape on the other. The purpose was to apply a deconstructionist lens to the CA educational landscape in the application of a power and knowledge analysis of Foucauldian thought. Through the lens of deconstruction, that which is absent from the discourse of the CA educational landscape in South Africa, was subsequently brought into focus. Chapter 6 concluded with a summary of what was laid bare from a deconstructionist viewpoint. In particular, the following was laid bare:

- a lack of deliberative encounters (inside and outside of the classroom);
- an absence of decoloniality of the curriculum;
- a lack of *ubuntu*-applied principles; and
- limited knowledge creation through embedded research practices.

The above weaknesses have particular importance (see 6.3 for detailed discussion) for the CA educational landscape as current teaching and learning practices are detrimental to the development of a socially just consciousness. SAICA's vision is to ensure that CA(SA)s will act as responsible leaders in society; however, without deliberative encounters that can cultivate conditions of human engagement, this vision might be unrealistic. The deconstructionist viewpoint raised some questions, such as:

- Is it possible at all for CA university educators to drive change, or are they perhaps trapped within the boundaries of their profession?
- Is the profession perhaps not coercing university educators, e.g. to violate the practice of *ubuntu*, but the CA university educators themselves are not emancipated beings that are socially responsible democratic citizens?

In defence of pedagogy, more specifically teaching and learning that can redress the current societal malaise, it is implied that teaching and learning will have to be practiced ethically; therefore, implying being practiced ethically by the CA university educator in this instance. The ethical implementation of teaching and learning practices, Foucault (1997) reasons, includes the adoption of reflection: reflection of the self, reflection of the other, and recognition of a particular context, as through reflection and recognition of humans and their

context, human dignity is engendered. Deconstruction was used as a lens, as deconstruction is pragmatic since it pursues to disrupt in order to instigate change or to deepen transformation (Patton, 2007). Similarly, Higgs (2002:171) argues that the motive of deconstruction is “its wish to do justice to what is excluded, to something other, to some alterity, to what is unpredictable” – therefore, in a sense, for justice-to-come, which resonates with the hunger in this country for the ideal of ‘democracy to come’ (see 2.3). In 2.3, I argued that democracy cannot be an end-goal to achieve as such, as democracy implies situatedness in a particular context, and context changes continuously (Patton, 2007; Veugelers, 2007). However, hoping for and actively striving for the ideal of a more just democracy and of a more socially just reality for citizens, should always be a powerful constant. Therefore, deconstruction is more than just displaying that which is excluded; it is primarily a justice-seeking response to wholeness, to the ‘other’ (Biesta, 2010). What are the possibilities that we cannot see yet? Such possibilities are those of social cohesion and the possibilities of human dignity recognised and experienced by all as a lived reality. These possibilities might only become reality if education as a transformative process is truly concerned with a meaningful justice project. Deconstruction, Stables (2003:669) argues –

[D]emands a willingness to accept the impossible and the incomprehensible, since otherness always escapes existing understandings. Seen this way, deconstruction becomes a sort of reaching out for new insight while accepting that complete understanding cannot be attained: an exploratory exercise, rather than one focused on closure.

In this chapter, I attempt to suggest some possible changes that ought to remedy the weaknesses exposed in the CA educational landscape. This will and cannot ever be a completed exercise, but demonstrates an attempt to contribute to the discourse, especially since, arguably, my narrative influences “to a great extent, what we [and thus you and I] find out and what we can know” (Mills, 2003:1–2).

Central to my argument is the fact that DCE can never be utilised ad hoc or randomly because, for students to internalise what it means to engage with humans in a dignified and co-existence manner, DCE should be integral to the HEI (or profession), and therefore “it must become a key component of institutional identity” (Braskamp, 2011:4). As has become abundantly clear in the development of my argument, SAICA is committed to produce technically skilled CA(SA)s who will practice “responsible leadership” (SAICA, 2017b:6) in order to develop the SA economy. However, Waghid (2017:24) highlights the risk that future CA(SA)s might leave HEIs as mere “technicians of learning”. Waghid (2017) describes

‘technicians of learning’ as students who are reliant on their teachers for learning. This way of learning, only through ‘experts’, is what Rancière (1991) argues is an example of inequality in education and a consequence of those not-yet emancipated. ‘Technicians of learning’ are therefore students who are only able to apply the pure technical knowledge they were taught, without the skill set to act independently or to pursue societal change (Waghid, 2017). Without the skill set to act independently, without being emancipated, students will find it difficult to instigate change outside of their field of expertise. Sikka *et al.* (2007) report that HEIs offering business qualifications (inclusive of CA qualifications) are role players in the creation of corporate collapses, as it is often HEI graduates, those who were exposed to management practices to improve share prices and shareholder wealth at all cost, who are the creators and practitioners of these unjust and unethical business decisions. Mbunge (2018:49) argues that it is often a short-sighted vision of measurement that will result in these unjust and unethical business decisions, and warns, “[as] long as key personnel are incentivised and measured against short-term aspects of the business such as the bottom line AND margins for sales personnel we will be unable to unlock the true value within our economy” (original emphasis). Businesses have a significant role to play as Madonsela (The Citizen, 2018) and Naudé (2011) rightly argue: a role in establishing a just society through CSI projects, projects that should be aimed at systemic social justice. Businesses have a role to play, and CA(SA)s will hold key positions in those businesses and every decision made either will keep the systemic inequalities prevailing or will contribute to restorative justice. To my mind, what is therefore required is that the identity of a CA university educator and in fact all CA(SA)s (current and future), who are influenced significantly by the profession as embodied by SAICA (see 5.3), should change. The profession and therefore the identities of individual CA(SA)s should change from technically skilled experts who will act as responsible leaders, to responsible leaders foremost who possess a highly technical skill set relevant to the economy (see Ballantine, 2017; Touraine, 2000). For me, what constitutes a responsible leader could be explained differently as a socially just democratic citizen. In the words of Klaus Schwab (2018), the founder and executive chairperson of the World Economic Forum (WEF):

In the 47 years since I founded the World Economic Forum, I have witnessed first-hand that when we change the way we talk, we begin to think differently too. Likewise, changing the way we think leads to changes in the way we act. This is true for all of us – whether you are a private citizen at home or making consequential decisions as a head of

government, the language we use and the way we think about the world shapes our subsequent behaviour.

Following from this statement, the accounting profession needs to talk and think differently in order to act differently, and being partakers in redressing injustices and striving for social cohesion, should therefore be at the centre for every CA(SA). McLean and Walker (2016) conducted a research project focusing on the connection between capabilities being achieved versus the professional field the graduate will enter within an SA context. The five professions on which their project focused were theology, social work, public health, law and engineering. It was evident through their research project (McLean & Walker, 2016) that there is a significant correlation between the teaching and learning practices employed (hence, the potential capabilities to achieve) and the general ethos and being of the specific profession. The SAICA strategy for 2019–2023 was distributed to members in October 2018, and it is particularly noticeable that the strategy was influenced by the controversy and unethical behaviour of members of the profession who had been exposed in recent times. Subsequently, SAICA now states that they acknowledge that greater focus should be placed on developing responsible leaders (SAICA, 2018). However, after highlighting that greater focus should be placed on developing responsible leaders, SAICA continues by defining a responsible leader as someone who “has a unique competence set, subscribes to a defined Code of Professional Conduct, is committed to lifelong learning and contributes to greater society” (SAICA, 2018). This is not sufficient. Contribution to greater society seems like an add-on instead of being the heartbeat of the profession, a surface-level promise instead of a kernel-deep transformation. To my mind, making responsible leadership – or rather socially just democratic citizenship – the centre, can only happen at a deep and truly meaningful level if the identities of CA(SA)s are shaped and transformed, which – for me – is intrinsically linked to a deliberative educational path. The questions for the CA profession in South Africa then remain:

- How do we respond to social injustice?
- How do we ensure that members of SAICA, who will be operating in decision-making capacities in the business environment, make decisions that are ethical and just?

We need to move from avoidance of negative action to the pursuit of just actions, which is “prescriptive morality” as argued for by Janoff-Bulman *et al.* (2009:533). Following from this introduction, I now continue my critical engagement by giving some possible changes that could be introduced to the CA education and pedagogical practice landscape to address that

which was exposed by the deconstructionist view and which requires a responsible response towards the not-yet socially just tomorrow. The next sections (7.1–7.5) address matters such as deliberative encounters, *ubuntu* and decoloniality, research, experiential learning and other possibilities during traineeship.

Before moving on to 7.1, which will be addressing the lack of the teaching and learning practice of deliberate encounters in the CA educational landscape, I would like to raise one important issue. Fundamental to the success of this endeavour is a willingness by all stakeholders to operate in collaboration. Stakeholders such as the SA government, HEIs, SAICA and communities in the SA context all need to become involved in the transformation of the accounting profession in a collaborative manner. One example that could perhaps illustrate this acceptance of power relations or different roles due to particular power relations, is the May 2019 workshop conducted by SAICA to introduce the draft new CF (called CA2025) as discussed in 6.3.3.2. A workshop was held in May 2019 with departments of Accounting staff in the Western Cape and through the initial conversations, the power relations (as discussed throughout Chapter 6) and roles became apparent. SAICA was adamant about the changes that need to take place, and provided a skeleton CF, highlighting new aspects, such as digital acumen and enabling competencies, portrayed from a perspective of value creation by future CA(SA)s (as responsible leaders) to university educators. The university educators requested detailed guidance, illustrating their reliance on the profession to guide on educational matters. This request for guidance was made because of the disciplinary power mechanisms of accreditation and examination. SAICA inherently knows that they have the power as it was suggested that, in order to ensure that changes take place, SAICA would build these requirements into the accreditation process. This apparent power relations and conflicting traditional roles, therefore make educational matters in the CA landscape – such of the lack of transformation or decoloniality – more than just the problem of HEIs. In 1998 already, Gibbons (1998) predicted in his presentation at the UNESCO World Conference on Higher Education that the HEIs of the future (where we are now) would need to:

- rely on knowledge created outside the HEI;
- work transdisciplinary; and
- conduct research that is relevant to society.

In relation to the CA educational landscape, as depicted in Chapter 6 (specifically 6.3.3), Gibbons's (1998) predictions are extremely relevant. Under 6.3.3, I already highlighted that

knowledge is created primarily outside of the HEI with regard to official accounting and auditing standards and various legislation as curriculum content. Further, the power and identity embodied through a professional organisation, such as SAICA, should be accepted, and HEIs and SAICA should embrace the role that they each play collaboratively. Departments of Accounting at SAICA-accredited HEIs have a role to play in knowledge creation, but perhaps more so with regard to democratic citizenship, responsible leadership in society, and solving economic and societal problems, than in terms of the technical content included in the curriculum. This is referring to Gibbons's (1998) predictions about the value of transdisciplinary research and collaboration. Ultimately, government enacted through SAQA that SAICA is responsible to protect the integrity of the CA profession. Government therefore needs to review the collaboration between SAICA and HEIs (see 6.1), and determine whether in fact CA(SA)s are foremost socially just democratic citizens who will act responsibly as business leaders, and if not, who will act accountably by requesting some changes. The focus now turns to possible solutions in a new collaborative dispensation in the CA educational field.

## **7.1 TEACHING AND LEARNING PRACTICES SUPPORTIVE OF DCE**

Seneca, a Roman stoic philosopher (Dudley, n.d.), said, “[s]oon we shall breathe our last. Meanwhile, while we live, while we are among human beings, let us cultivate our humanity” (Nussbaum, 2003:265). Nussbaum (2003:279), in relation to legal education at HEIs, alters Seneca's statement into, “[s]oon they will be out working for firms. Meanwhile, while they are here [at the HEI], while they have time to deliberate and imagine, let us cultivate their humanity.” This adaptation by Nussbaum (2003) is equally relevant (especially today) for the CA educational landscape, and the question could rightly be asked whether the humanity of future CA(SA)s – their socially responsible democratic citizenship – is cultivated while they are at HEIs.

The quest for the cultivation of humanity in HEIs aligns with the fourth goal of the SGDs of the United Nations (United Nations Development Programme [UNDP], 2016:n.p.), which require that all citizens –

[A]cquire knowledge and skills needed to promote sustainable development, including among others through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global

citizenship, and appreciation of cultural diversity and of culture's contribution to sustainable development.

HEIs in South Africa, in response to this fourth SDG (UNDP, 2016), therefore has the responsibility to cultivate socially responsible citizens, inclusive of students aiming to become CA(SA)s. In the CA educational landscape, this responsibility on HEIs is undeniably intertwined with the CA profession and therefore with SAICA, which acts as the protector of the profession (see 6.3).

In response to Nussbaum's (2003) argument highlighted above and the fourth SDG mentioned above, the required responsible action by the accountancy profession and HEIs collaboratively alludes to a necessary shift that will need to happen, an alternative method or approach, rather than to improvements to current practices. A transformative response – due to an identity change in the profession of foremost serving society – will address the weaknesses exposed from a deconstructionist viewpoint (see 6.3.3). The weaknesses were exposed through analysing the power mechanisms, such as accreditation, the CF and the ITC (see 6.3.3.1–6.3.3.3). Similarly, in response to the CF as a mechanism of power (see 6.3.3.2), Noddings (2005) argues that changes in curriculum content need to take place, but the response is often that the curriculum is overloaded. This also applies to the CA curriculum content based on the CF, and new content is therefore treated either as an ad hoc addition, or it is left out. Noddings (2005) continues that the current situation should be reconsidered, implying a transformation so to speak, so that all university subjects address aspects that affect the humanity of students in order for students (citizens) to connect the relevance of technical knowledge to societal conditions, problems or phenomena. This concept of incorporating matters affecting the humanity of students into all university subjects by Noddings (2005) strengthens the argument that the accountancy profession needs to make intrinsic changes and not mere superficial changes.

This transformation action that is required of the CA profession in South Africa, namely of implementing an alternative method or approach, of doing things differently than before, refers to more than just changes to the curriculum content; it also refers to the attitudes of university educators teaching on accredited programmes and how those attitudes will affect teaching and learning practices. The Report of the Ministerial Committee on Transformation and Social Cohesion and the Elimination of Discrimination in Public Higher Education Institutions (DoE, 2008:101) states, “if the curriculum is not infused with an ethical and moral imperative, linked to the social and political challenges of the day, the creation of a non-



racial, non-sexist and just society will remain a dream deferred”. Without appropriate teaching and learning practices embedded in the academic programme at HEIs, supporting DCE, the notion of social responsibility supportive of eradicating poverty and constituting equality will remain a possible, although unlikely, pipe dream (Bayeh, 2016). Through embedded teaching and learning practices that enhance sensitivity towards diversity, equality, human dignity and justice, future CA(SA)s should be equipped to act responsibly in their future leadership roles and thus make decisions that are broader than just beneficial for shareholder wealth. Differently articulated by Ashwin (2019:n.p), HEIs “need to design curricula that are focused on providing students with access to knowledge that will transform their sense of who they are and what they can do in the world”.

Thus far, as a foundation, I argued for intrinsic changes that will result in a new identity of the accountancy profession in South Africa. It is my belief that the changes for which I have argued so far could be implemented if there is a transformation of the teaching and learning practices at HEIs. Following on from Chapter 6 (see 6.3.3), the lack of teaching and learning practices supportive of DCE was identified as a shortcoming in the CA educational landscape. In Chapter 4 (see 4.3 and 4.4), I argued for some teaching and learning practices that are supportive of cultivating socially responsible citizens. Practices which are applicable in the classroom set-up, are narrative reflection, dialogue, participation and imagination and, lastly, experiential learning, which is applicable to scenarios outside of the classroom. The essence of these teaching and learning practices is that they create opportunities for participation by the students and, in a diverse environment such as HEIs, these moments of participation creates social connections that infuse the participants with humanity formation. Particular teaching and learning practices are thus required to cultivate conditions of human engagement in students who will become responsible leaders in the near future, especially if they are CA(SA)s. Through these examples of deliberative encounters, students are constantly shaped to consider the effect of decisions and actions on the wider society, especially those living in unjust realities.

These DCE teaching and learning practices are largely absent in the current CA educational landscape (refer to 6.3.3). However, without these teaching and learning practices utilised by CA university educators, the possibility of embedding a socially just consciousness in students is unlikely. Several reasons were provided in Chapter 6 (see 6.3.3) for why the teaching styles adopted by CA university educators are primarily focused on the transmission of knowledge from the university educator to the student. Some of the reasons were the vast

amount of technical content included in the CF of SAICA, the large classes, the nature of the legislative content in Acts of Parliament (and in accounting or auditing standards) and the ITC that students need to write after they had left the HEI. Botha (2001:37) argues along the same lines when stating, “[c]urricula that are overloaded with concepts and subjects (and regulatory and professional pronouncements) and that are covered at all levels, stifle the teaching of those thinking processes that increase critical awareness and the ability to apply reflective thinking.”

Having established that the accountancy profession and HEIs should embrace teaching and learning practices that will cultivate socially responsible leaders, the practical challenges of adopting and embracing these transformative practices should be highlighted as well. Such challenges are the curriculum content, the large classes and the CA university educators.

As established in 6.3.3, the required detailed competencies listed in the SAICA CF drive the educational processes at SAICA-accredited HEIs. These practices often lead to university educators transferring knowledge to students with little dialogue or critical analysis. In order to embrace and adopt DCE teaching and learning practices, some of the detailed technical knowledge in the curriculum therefore has to be reduced. HEIs and SAICA should therefore collaborate and agree on a conceptual and principled teaching focus and less technical prescribed content to allow sufficient time for the development of socially responsible citizenship and for the engendering of conditions of human engagement. I do not propose that the quality of CA education should in any way be diminished or compromised. Rather, the question should be asked whether all the technical detail is relevant for when a student leaves an HEI and enters into her or his three-year traineeship contract. For example, if students learn to grasp and apply a principle in a section of legislation practically whilst at the HEIs, they have obtained the skill and should be able to implement the competency when they encounter it in a different context. To make it practical and relevant, it is important to grasp the concept ‘capital allowance’ for purposes of understanding SA tax calculations. The question remains whether every single example pertaining to ‘capital allowances’ should be dealt with in the curriculum, or whether students will have the skills to apply the principle when they encounter it in practice if the principle had been taught correctly (see Taxation Act No. 58 of 1962 [RSA, 1962]). Students who understand the different disciplines (auditing, financial accounting, management accounting and taxation) conceptually have the skills to apply technical knowledge, and thus are equipped to master new technical knowledge if and when they are introduced to it in future. It should also be noted that CA(SA)s within the

workforce will upskill themselves with particular knowledge related to their work-specific tasks, but will ignore several other aspects as not relevant to their daily job requirements. Having a grounded skill set to master new technical content – whether legislative matters or industry-specific knowledge – is far more important than the technical knowledge itself. Very few of the accounting standards or taxation and other legislative matters, for instance, are the same as when I qualified or were even still relevant when I worked in the United Kingdom. Technical knowledge often gets outdated at a rapid pace, emphasising the importance of conceptual teaching that provides a skill set in preference to technical knowledge. However, as argued in 6.3.3, unless SAICA reduces technical content in the CF, CA university educators will continue to teach all the detailed technical knowledge prescribed in the CF.

A changed focus on conceptual teaching and limited technical knowledge is in line with the future role of CA(SA)s. As mentioned in 6.3.3.2, SAICA is currently in the process of issuing an updated CF, focusing on the role of CA(SA)s in the future, especially in light of the imminent Fourth Industrial Revolution we are entering as a globalised world. For many professions, the possible challenge of the Fourth Industrial Revolution would mean that machines or computers using artificial intelligence will be performing mundane tasks, which will replace some human responsibilities (Verduyn, 2019). For the CA(SA) of the future, this will imply that technical calculations or applications, those based on detailed technical knowledge of each accounting standard or each aspect in the calculation of tax, will be replaced by a computer (Verduyn, 2019). This consequently strengthens the plight of this study to reduce the technical knowledge in the SAICA CF framework to allow for the cultivation of the humanity of future CA(SA)s. For future CA(SA)s, human input will be geared towards the vision and strategy of the entity, and financial and risk management through data analysis (Verduyn, 2019). Matters of contributing towards the vision, the strategy and analysis of the business entity resonate especially with the socially responsible leadership qualities that future CA(SA)s should demonstrate, as these matters and the decisions associated with it, are the type of decisions and input that require a certain level of ethicality associated with prescriptive morality (see 3.1).

If SAICA considers it a matter of urgency that all the technical content should be taught – especially with reference to financial accounting and taxation – then perhaps one consideration could be to provide a specialised postgraduate qualification after completion of the current accredited postgraduate qualification. In that sense, HEIs would fulfil their

mandate to ensure that graduates portray democratic citizenship through the cultivation of the conditions of human engagement, whilst SAICA maintains the integrity of the profession.

Another challenge in the CA educational landscape in order to adopt teaching and learning practices supportive of DCE, is large class sizes. Nussbaum (2002) warns about the challenge of large classes and the effect this has on utilising DCE teaching and learning practices. The real practical challenges of teaching large classes and the effect on available time of utilising practices, such as dialogue or imagination, on an already overloaded accounting curriculum are of concern. Even reflection exercises accompanied by written assignments will be a problematic and futile practice unless university educators have time available to comment on the assignments and facilitate class discussions on the written reflection exercises (Nussbaum, 2002). This is therefore a real problem, and prudence will have to be applied to balance economic restraints at HEIs versus the need for transformation. The possibility could be to consider adopting an online component (refer to Waghid *et al.* [2018] and their book titled *Rupturing African philosophy on teaching and learning. Ubuntu justice and education*) in addition to embedded practical DCE principles in the classroom.

Irrespective of these challenges, it is imperative that teaching and learning practices at HEIs significantly change to incorporate those practices that are supportive of cultivating socially responsible citizens, especially as SAICA has the responsibility, in collaboration with HEIs, to ensure that CA(SA)s demonstrate responsible leadership. For this change of transformation to be continuous, all texts (whether accounting or auditing standards, legislation, CPC or textbooks), should be opened up in conversation in class to connect the implications of this technical content to societal matters from an ethical perspective (Ehrlich, 2001).

Some examples of embedding these practices (refer to 4.3 and 4.4 for a detailed discussion) could be to include philosophical matters or literature from the humanities (Shapiro & Naughton, 2013:20) who state:

A holistic approach to accounting education engages students to see more connections between the personal and professional dimensions of their lives, to reflect more deeply on the kind of person they aspire to become when performing the role of accountant or manager, and to imagine the contributions they can make for the benefit of society.

Incorporating other materials, such as those from the humanities, into the classroom could lead to reflection and subsequent connection between applied technical expert knowledge and ethicality in order to act in a just manner for the benefit of society. In the SA context, discussion could relate to contextual issues, such as social justice, inequality and poverty,

amongst others. Perhaps textbooks, those not mimicking the CF (see 6.3.3.2), should be included by HEIs as prescribed content to teach more widely than just technical accounting content from standards. These textbooks could be those that specifically include socio-economical aspects relevant to the SA context (Ferguson, Collison, Power & Stevenson, 2008).

Another example would be for CA university educators to challenge the perceptions of students concerning standard accounting content critically. In order for students to obtain the competency of critical reflection, university educators have to use critical reflection as a teaching and learning practice (McLean & Walker, 2016). “Knowledge has to be re-examined constantly in terms of its limits and rejected as a body of information that only has to be passed down to students” (Giroux, 1990:1). This leads directly into the next challenge, that of the CA university educator.

Evidently, the teaching and learning practices adopted by university educators contribute in the shaping and formation of the student. Therefore, the CA profession should also focus on teaching and learning practices and not just on content. Similarly, Gurin *et al.* (2003) argue that deliberative encounters in the classroom should be applied to provide students with a diverse experience; providing students with the opportunity to be shaped by diversity, which could enhance future social cohesion. This teaching and learning approach will challenge both university educator and students alike, and will move them beyond their cultural and emotional comfort zones (Boler & Zembylas, 2003). However, this requires that CA university educators need to be socially responsible citizens in their own right. CA university educators can only challenge already accepted unchallenged knowledge, practices and principles in order to disrupt systemic perpetuated injustices in society, if they themselves notice inequality and dream of social cohesion and prosperity for all. The identity of the CA university educator therefore becomes fundamental to implementing transformation in the CA educational landscape.

In 5.3, I argued for the unique way in which CA university educators’ identities are formed and shaped by SAICA. Boyce (2004) rightly argues that, if the CA university educator is unwilling to make changes, if she or he is unwilling to change her or his teaching and learning practices and thus unwilling to embed transdisciplinary practices into their core accounting modules to ensure that future CA(SA)s act as responsible leaders, then the profession and HEIs are faced with a challenge. I believe SAICA should play a significant role in changing the mind-set of university educators who have been in academe for decades and accentuate

the importance of DCE and the subsequent influence on the socially responsible leaders South Africa needs. Arguably, some ambivalence will be at play between that which has shaped and formed the university educator (technical knowledge), and she or he moving out of her or his comfort zone into unfamiliar teaching practices (Chubbuck & Zembylas, 2008). Greene (2001:165) asks:

But what of those teachers who still dread the free fall, the chances they may take as they ponder experiences they have never taken into account before? What of those who still teach to the tests in order to insure predictability, the ones who need to measure in order to justify what they do? What of those who conceive standards as predefined, to be imposed authoritatively from above? What of those immersed in what we call instrumental rationality, seeing themselves as moulding the young, treating them as resources for the state, for the business community, for the new technologies, not as existing persons in quest of some significant life – wanting to go beyond having, perhaps, wanting to be?

To my mind, the answer to the questions above posed by Greene (2001) for the CA educational landscape partly lies with SAICA, because CA university educators' identities are undeniably intertwined with the profession and, as significant power (see discussion throughout Chapter 6) is associated with SAICA. If SAICA drives this notion of responsible leadership foremost, those entering academe in future will have been shaped and formed through teaching and learning practices supportive of DCE, and they will therefore participate more easily in socially just pedagogy. The current prospective CA students are the CA university educators of the future. Macfarlane and Ottewill (2004) argue that it might be considered that all university educators at HEIs, including CA university educators, obtain teaching qualifications. Having attended some teaching conferences, workshops and courses at the two HEIs where I have worked, I would, however, argue that a proposed teaching qualification for CA university educators should be unique to the profession, relevant to CA content and the practical challenges highlighted earlier, such as large class sizes (see Wood & Maistry [2014]).

In this section, I have argued that one of the weaknesses exposed from a deconstructionist viewpoint (as argued for throughout Chapter 6) is the lack of sufficient teaching and learning practices that are supportive of DCE. Considering the identity, qualifications and skill set of CA university educators is thus important, as is the content of the curriculum, as both these will have to be re-visited in order to allow space for adopting new practices of how to teach and thus achieve DCE in the CA educational landscape. In 7.2, the next shortcoming exposed

from a deconstructionist viewpoint, namely the lack of decoloniality and *ubuntu* principles, will be addressed.

## 7.2 DECOLONIALITY AND *UBUNTU*

Teaching and learning practices at HEIs, especially those at SAICA-accredited departments of Accounting, are not portraying *ubuntu* principles, as is evident from the argument in 6.3. As argued in 6.3, the profession contributes to teaching and learning practices at HEIs focused on preparing students to pass examinations and to learn technical content from standards, legislation or codes of conduct without critical reflecting on the impact of society thereof through –

- the disciplinary power mechanisms of accreditation (hierarchical observation);
- the prescriptive SAICA CF (normalising judgement); and
- the ITC (examination).

This supports the findings of the lack of teaching and learning practices (see 7.1) supportive of DCE, as several of these teaching and learning practices, such as dialogue and participation, portray the principles of *ubuntu* (see 4.4). Further, 6.3.3 also exposed from a deconstructionist viewpoint that the plight of the #FeesMustFall campaign for the decoloniality of the (Accounting) curriculum has largely been ignored (see 6.3.3.2). Swanson (2015) argues that there is a significant connection between *ubuntu* principles and decoloniality, and therefore I will argue in this section that, in future, SAICA-accredited curriculum content should address aspects affecting the decoloniality plight by the students in the #FeesMustFall campaign during 2015–2016 and *ubuntu* principles simultaneously. I have argued for the African notion of *ubuntu* as far back as in 2.3–2.5, 3.1 and 4.4, and therefore will only repeat some of the arguments briefly here. Allow me a short reminder about the intrinsic principles of *ubuntu*, namely that of human interconnectedness, human recognition and dignity, and collective well-being (Oviawe, 2016; Swanson, 2015). These principles, intrinsic to *ubuntu* (though not exclusively attributable to *ubuntu*), create hope for a future where the SDGs of the United Nations could be achieved. The African notion of *ubuntu* is a practice associated with recognition and human dignity. In a sense, to see the equal humanness in each other, we require compassion. Through deliberative encounters, compassion can be enacted, and through such an enactment, the possibility arises for each of us to reach out beyond our own self-confinement. I will focus primarily on the call for the



decoloniality of the curriculum, as some similarities between *ubuntu* principles and principles of decoloniality will be evident throughout the discussion in this section.

There are furthermore connections not only between principles of decoloniality and *ubuntu* principles, but also connections with democratic citizenship. Swanson (2015:34) highlights these connections when stating, “*ubuntuizing* global citizenship serves the purpose of decolonizing it”. The SAICA CF content primarily focuses on the private sector (Barac, 2013; McPhail, 2001; Segall, 2013; Sikka *et al.*, 2007), and Swanson (2015:33) warns, “[i]n the wake of global capitalism’s common sense mechanisms that render other options irrational, unviable or irrelevant, it is often a difficult task to assert alternatives in the spaces left behind.” However, Swanson (2015) continues that the voices of the marginalised, of those that are silenced, the voices “from the local, from non-Western perspectives, from alternative and more ethical philosophical positions, may effect democratic change” (Swanson, 2015:33–34). South Africa needs democratic change and especially needs socially responsible business leaders, such as CA(SA)s. Considering therefore the plight of the #FeesMustFall campaign for the decoloniality of the curriculum has significance in the CA educational landscape. Alternatively, as strongly argued by Zipin (2017), to ignore the call for decoloniality is to perpetuate inequality. Prompt action and response are required from the accountancy profession regarding the decoloniality call of the curriculum, as for the CA educational landscape, this response is in the hands of both the HEIs and SAICA (representing the profession) as discussed in 6.3.3.

Fataar (2018), Shalem and Allais (2018) and Zipin, Fataar and Brennan (2015) argue that the call for decoloniality of the curriculum is indeed a call for justice. For Zipin *et al.* (2015), a pertinent aspect surrounding the call for decoloniality of the curriculum is that it is indeed a call for human recognition, which resonates with the *ubuntu* principle of human dignity through recognition. Heleta (2016:1–2) explains the development of ‘knowledge’ and how this reverberates with a plight for recognition as follows:

Since the end of the oppressive and racist apartheid system in 1994, epistemologies and knowledge systems at most South African universities have not considerably changed; they remain rooted in colonial, apartheid and Western worldviews and epistemological traditions. The curriculum remains largely Eurocentric and continues to reinforce white and Western dominance and privilege ... In this process, colonial education played an instrumental role, promoting and imposing the Eurocentric ‘ways’ and worldviews while subjugating everything else. Thus, one of the most destructive effects of colonialism was

the subjugation of local knowledge and promotion of the Western knowledge as the universal knowledge. European scholars have worked hard for centuries to erase the historical, intellectual and cultural contributions of Africa and other parts of the ‘non-Western’ world to our common humanity.

Through the exclusion of non-Western world views and epistemological traditions, other cultural histories, knowledge systems and ultimately identity, were judged to be inferior to the Western colonial knowledge systems and identity. Waghid *et al.* (2018:148) therefore call for “the dominant ways of being of a selective few should be raptured in order for education to become reflective of the knowledge interests of all a society’s people”. Mbembe (2015:n.p.) argues that this does not imply that Western knowledge is not important and needs to be replaced at all costs, but rather, “[i]t is a process that does not necessarily abandon the notion of universal knowledge for humanity, but which embraces it via a horizontal strategy of openness to dialogue among different epistemic traditions.” We are, however, in need of a curriculum that includes all the knowledge systems of all of humanity and not just some knowledge systems in order for each to see themselves truly as connected relational beings (Fataar, 2018; Mbembe, 2015). Arguably, becoming a CA(SA) is a specialist field, and availability of curriculum content will be limited. However, an inclusive mechanism of participation in the process of curriculum selection, to recognise the value of all humanity, could perhaps address the judgement of so-called ‘inferior knowledge systems’. Recognising all humanity, thus uplifting human dignity, speaks directly to the dream of lived equality for all. This ‘lived equality for all’, refers back to the fact that CA(SA)s should be responsible leaders, also those who make decisions on the curriculum content, which implies those who will actively pursue prescriptive morality (see 3.1), making decoloniality an ethical call in addition to a call for justice. This method of deliberation through participation of what to include in the CA curriculum, resembles what true education is all about (see 4.3), namely a willingness to be always open to learning, to be transformed by another (i.e. the still unknown and unfamiliar).

So far, the argument was formulated in relation to the knowledge selected as curriculum content. However, evidently as argued already, this is not a simple task, as judging non-Western knowledge as inferior and thus excluding it from curriculum content, automatically affects the feeling of worth and of how one views or values oneself if one is not part of the colonial knowledge system. There is therefore no congruency between the knowledge systems to which one is exposed at HEIs and one’s lived reality. As such, Mbembe (2015) argues that

the call for decoloniality is more than just a call for a change in the curriculum content; it is also a call for decoloniality of spaces, classrooms, ways of doing and ways of being at HEIs. Mbembe (2015) continues by arguing that the way (thus the *how*) we teach should change significantly, which is in line with the teaching and learning practices supportive of DCE (see 4.3 and 7.1). Mbembe (2015) rightly argues that to criticise current practices and spaces is essentially easy, as the challenge is to envision the alternative, to pursue possibilities of decoloniality. However, for Africa and South Africa, the focus should be on the embodied knowledge of our citizens. “[H]umans’ psychologies and emotions are made up through practices that are significantly shaped by power relations that have been internalised into the body through active engagement with social-structural relation”, Fataar (2018:601) argues, and as such the disparity between lived realities and experiences versus colonial knowledge systems, practices and spaces. As a second suggestion for addressing the decoloniality call in the CA educational landscape, pedagogical practices drawing on the embodied knowledge of students informed by their unique lived realities need to be considered.

As an example of creative engagement with the abovementioned, I would like to refer to some of the pedagogical practices utilised by the University of KwaZulu-Natal (UKZN) in a response to the #FeesMustFall protests and subsequent violence that erupted on HEI campuses across South Africa, namely to “allow students to reflect on their experience and practices with the view to socially transform the university” (Settler, 2019:12). Settler (2019) reports that UKZN utilised three specific events, encompassing participation, presence and continuous deliberation from both students and university educators, namely:

- reading prisoner biographies at a memorial site for the students who had been imprisoned;
- a poetry evening where students had the opportunity to read poetry dealing with campus life; and
- a public sculpture requiring commentary and drawing participants into the sculpture with a mirror.

These deliberate events allowed students the opportunity and space to share and to listen, drawing on their own thoughts and embodied experiences, which in turn resulted in a “mediation over who and how to frame the decolonial project” (Settler, 2019:12).

Another example of a teaching and learning practice that could draw on the embodied knowledge of students would be to use film as a reflective surface due to the narrative and visual components (Terblanche & Van der Walt, 2019). “Through the act of viewing,

interpretation and discussion, the messy, complex and painful world depicted in film becomes a dynamic space for ethical reflection and contemplation”, according to Terblanche and Van der Walt (2019:215). In addition –

[P]edagogical film engagement could offer creative decolonial recourses by firstly foregrounding locally produced content and theory developed from engaging this contextual content, and secondly, by foregrounding the lived experiences and embodied knowledge of the viewer as he or she engages with the film and in subsequent discussions (Terblanche & Van der Walt, 2019:220).

To provide a practical example relevant to the CA educational landscape, CA university educators could use something as simple as a television advertisement that addresses something of the financial business world that could also tap into the embodied knowledge of students. For instance, a current Investec advertisement of only one minute depicts a grim scene where people are chasing money and power, whilst the narrator talks about data, about artificial intelligence, remarking that all that matters these days in a global economy seems to be the zero or one (referring to computer language of coding). The scene then changes abruptly, and the narrator talks as juxtaposition to the cold data age in which we live, that Investec represents flesh and blood (humans) and that they will collaborate with individuals as they believe in building and maintaining real relationships (see Investec [2019] for the advert). Showing this advertisement at the beginning of a contact session could be followed up with an online reflection after the session by each student, or with small group interaction. Discussion could include matters such as capitalism, access to financial services, investments, black tax, practices of re-possession of properties by financial institutions, artificial intelligence or individuals becoming faceless, but from a lived experience position rather than from a theoretical perspective. This would open up space for an ethical discussion of the influence of financial systems, policies and practices on the lived realities of citizens. In addition, through the practices of reflection and dialogue, besides considering the influence of financial systems, policies and practices on society from an ethical perspective, students should also be guided to contemplate the identity of leaders making these powerful decisions that affect society. Students should consequently be challenged to envision their future leadership roles and the way they would be influenced when tough decisions will have to be made. This, to my mind, could foster an identity associated with responsible compassion instead of an identity associated with profit above all.

In this section, I have argued that the CA educational landscape has the responsibility to respond to the decoloniality project. I argued that there are two ways in which the accountancy profession could contribute to this call for justice. Firstly, one ethical response would be to consider whether the curriculum content should include content from non-Western knowledge systems. Even if the curriculum content remains as is, the process of deliberation of considering other curriculum content in itself attests to a process of decoloniality. I therefore argued that this selection or exclusion of knowledge in itself became a matter of worth and dignity, and a response by the accountancy profession is required to avoid perpetuating inequality.

Secondly, I argued that the lived realities of students at HEIs, together with, amongst others, exclusionary practices and power relations, have shaped and formed the students, and their bodies became the place of holding (storing these lived experiences and emotions) or so to speak ‘embodied knowledge’ (see Terblanche & Van der Walt [2019]). A response by the accountancy profession should be to create deliberative encounters whereby it will be possible to draw on this embodied knowledge of the students as a way of instigating social transformation. I also argued for pedagogical practices, such as the facilitation of poetry, art and film.

To my mind, if SAICA, the profession and HEIs respond as argued for above, it will not only be an ethical and just response, but the process will also contribute to healing and transformation in this country, as recognition and human connectedness are pivotal in this response. By doing so, the principles of *ubuntu* will be achieved as well, as both the decoloniality project and *ubuntu* principles about dignified relationships build on the foundation of recognition, or stated differently by Terblanche and Van der Walt (2019:221):

Setting up pedagogical spaces with the intention to contribute to the process of social transformation requires the vulnerability of risk and the willingness to enter into troubling spaces of discomfort. Pedagogy in this style is not simple, strictly rational or bound to the traditional classroom setting but requires commitment to change and an eagerness for imagination and innovation.

In 7.3, the next shortcoming exposed from a deconstructionist viewpoint, namely that of the lack of research requirements in the curriculum, will be addressed.

### 7.3 RESEARCH

As described in 6.1 and 6.3.3.2, neither the SAICA-accredited undergraduate qualifications nor the postgraduate qualifications (CTA or equivalent) at HEIs are required to include any formal research component. I would like to contend that this lack of a structural research component is detrimental to the CA educational landscape, as graduates firstly leave HEIs without the essential skill set that assists in problem solving. Secondly, little knowledge creation is witnessed during their time at the HEI and little critical analysis of prescribed theoretical content therefore occurs. Thirdly, CA(SA)s joining the academe are without this required skill set as HEIs in South Africa are pre-dominantly research-led institutions. In this regard, Waghid *et al.* (2018:132) warn:

Recently, we have become concerned with the lack of research production and lack of students who have the critical human agency both to question freely and to assert themselves authoritatively, and also concerned about academics [university educator] who do not enter the fray of critical engagement through awareness and listening.

This warning by Waghid *et al.* (2018) has even greater meaning for the CA educational landscape, as Verhoef and Samkin (2017) report that nonconforming university educators at two institutions introduced a research component to the qualification in the late 1960s. These voices were however quickly silenced, as research was not regarded a priority of the profession. Currently, South Africa requires that the profession, through SAICA, include research competencies as a requirement in the CF. If SAICA includes research skills as a competency in the CF, HEIs will have to include a formal research component in the SAICA-accredited undergraduate and/or postgraduate qualifications. The inclusion of research competencies will again open the discussion on which knowledge content should be included in the curriculum content, as similarly to the adoption of DCE teaching and learning practices, the inclusion of research requirements will impinge on available teaching time. As a reminder, I argued in 7.1 that the question is not what we add and what we exclude as curriculum content, as that would be to make ad hoc changes, but rather to have an inclusive discussion on the spirit of the decoloniality project of what transformed (thus, thinking afresh) curriculum content should look like. Possibly, less research will (or should) be conducted by CA university educators concerning the technical content of the curriculum, and significant research energy should be invested in opportunities that are available for financially literate people (such as CA(SA)s) surrounding matters highlighting economic and societal problems (Verhoef & Samkin, 2017). To my mind, the financial landscape can (and should) never be

viewed in isolation, as a silo, but must be viewed holistically as an enabling factor to reduce inequality. Financial decisions, financial policies and financial management concern the SA society at large, and societal and economic problems are (and should) therefore be of importance to CA(SA)s.

The University of Pennsylvania serves as a good example of the value that could be created through research and the importance of research. Saltmarsh (2007) reports that the University of Pennsylvania collaborated with schools and the community to focus on the solving of community problems through research, which resulted in greater civic engagement and responsibility, democratic development and the reduction of community problems. To my mind, the above example is what HEIs should all be about as it signals a contribution to social cohesion and aspiring to achieve the SDGs (rested on human rights) of the United Nations. According to Saltmarsh (2007:69), “Penn[sylvania] has brought the questions of how do we know what we know and what is legitimate knowledge” into life, as the answer lies in the practical solving of a societal problem, and in this solving ability lies the answer of the legitimacy of knowledge.

Mahlomaholo (2014) agrees that research should be focused on lived realities of current societal problems in order to promote social cohesion, as through these collaborations between society and researchers at HEIs, democratic principles are fostered. This way, HEI researchers “become visible public intellectuals engaging with social and community issues” (Mahlomaholo, 2014:679). Zipin *et al.* (2015) and Le Grange (2012) concur that the important contribution of research, that is research in response to everyday lived challenges, should never be underestimated. According to Le Grange (2012), such research will bring a moral dimension to research that is instrumental in embedding *ubuntu* principles into research practices, students and educational programmes, since research concerning the lived realities of our citizens demonstrates interconnectedness. For me, this could subsequently lead to rooting the accountability and responsibility side of democracy into the hearts of citizens, as freedom and equality are only freedom and equality if it is so for all, and until that not-yet day, each citizen (should) carries the responsibility to enact this hope.

These research skills with a mind focused on solving societal challenges, should therefore be embedded into students’ humanity during their academic years at HEIs. Problem-solving ability is not a skill that should be limited to those who envision a career in the formal academic world or in research, but all socially just democratic citizens should portray this attitude and mind-set, and act responsibly towards social cohesion and equality for all, which



for South Africa means addressing poverty and unemployment. Being exposed to research is therefore paramount to all students at HEIs, inclusive of future CA(SA)s. Research that is focused on real societal problems – such as dealing with poverty, inequality, a lack of clean running water, sanitation and electricity, school facilities and inadequate schooling – is forcing students to look beyond the narrow HEI landscape (Zipin, 2017). Zipin (2017:75) argues, “[s]uch lived problems can spur powerful spontaneous thought in the conceptual repertoires of students’ and even the wider community”, and research as a pedagogical activity consequently becomes an enabling factor for transformation.

Thomson and Bebbington (2004) report that they managed to incorporate reflection into UK undergraduate accounting degrees by using research problems, chosen by students, as a teaching strategy. Since the students chose the research problems, the problems very often dealt with societal or environmental problems (Thomson & Bebbington, 2004). I would further argue that, through this teaching approach adopted by Thomson and Bebbington (2004), several outcomes are achieved at once. In order to select a research problem and consider solving that, students will be encouraged to reflect, and reflection is a teaching and learning strategy supportive of DCE. In addition, through choosing a research problem that matters, students automatically draw upon their embodied knowledge, which in the SA context could assist with decoloniality. Lastly, through sharing and listening, for one’s eyes to be opened to that of which one is unaware, a moment of transformation is created, which could spark the development of just democratic citizenry.

In addition, if future CA(SA) students are exposed to research activities whilst at HEIs, it implies that when they opt to join academe at a later stage, they will be CA university educators with research skills. Such CA university educators will be able to contribute to research activities, and they will be capable of producing research output with relevance to financial and societal matters. These research outputs could be used as an additional source of teaching material (Hoque, 2002). I believe research outputs that combine financial and societal matters could become teaching material that will be suitable for pedagogical practices supportive of DCE, which will support the decoloniality project, and which could nurture in students the notion that societal problems and injustices should be a matter of urgency.

In this section, I have argued that the CA educational landscape, inclusive of the profession through SAICA and CA university educators at HEIs, needs to prioritise research as a pedagogical activity. Research matters, as research enacts responsible citizenship through the focus on societal problems that need to be solved, simultaneously drawing upon the embodied

knowledge of students. This way, research activities could lead to prescriptive morality in future CA(SA)s, of which this country is in dire need. To my mind, the inherent value of research activities is so significant that I would argue that, if the profession fails to recognise the value of research, this should lead to policy change by government through SAQA. Government, through SAQA, in essence currently endorses the lack of research in the CA educational landscape.

In 7.4, the next shortcoming exposed from a deconstructionist viewpoint, namely that of a lack of experiential learning in the curriculum, is addressed.

#### **7.4 EXPERIENTIAL LEARNING**

As an introduction to this section, I would like to refer back to my personal narrative as presented in Chapter 1 (specifically 1.3), and elaborate on that. I started my career as a naïve university educator in 2008, the year in which SAICA initially issued a CF for the CA profession. SAICA conducted workshops throughout the country, which I eagerly attended, as the CA(SA) was positioned as a business leader, and the thought excited me. However, I was surprised that the route to qualification remained the same, even though the CA(SA) was repositioned from being a pure accountant (often referred to as a ‘bean counter’) to becoming a business leader with professional values. I had anticipated some changes. Something that I valued highly upon my return from the United Kingdom, was how, when practically encountered, conceptual thinking and theoretical ideas had become real. I raised my concerns about the lack of practical exposure to a SAICA representative during the academic period. I further suggested that compulsory work experience should be considered as part of the academic programme, as is practice in other qualification areas, e.g. teaching (which I studied, and in the process completed practical work at a local high school, and I recalled the benefits of that experience). The response I received from the SAICA representative was that SAICA had considered this option, but after conversations with the training offices, it was not deemed a viable option, as the training offices are ultimately businesses that need to make a profit. I recall this as one of my first moments of disillusionment within the academic setting. A colleague and I then embarked on writing an article titled “The perceived advantages of work experience as a learning tool for university auditing students” (Rudman & Terblanche, 2012), even though we doubted whether it would have any real impact.

The motivation for providing this introduction, is based firstly on the reason provided above (that of training offices being profit-making businesses), which resulted in an avoidance of

making changes to the route of qualifying as a CA(SA). I therefore include here aspects that affect training offices, even though, strictly speaking, this fell outside the scope of the study. Evidently, however, HEIs, SAICA and training offices influence each other. Secondly, the CF is continuously going through the process of revision, and in 2019, SAICA will be launching a new CF (called CA2025) dealing with the role of CA(SA)s in a possible new business environment highly affected by artificial intelligence. In addition, in light of the corporate scandals that surfaced recently, I expect the new CF to include a sharpened focus on what it means to be a responsible leader (see 6.3). In the process of introducing the new CF, SAICA is conducting workshops at HEIs, similar to those held in 2008.

In light of my comments thus far, it will come as no surprise that the first aspect that I would argue for, as a form of experiential learning (see 4.3.5), is the inclusion of structured compulsory work experience into the academic programme. Arguably, one could say that, as SAICA refers to the three-year traineeship as experiential learning (see SAQA, 2017), the qualification route would indeed include sufficient practical work experience. To my mind, however, some of the exposure and some of the conceptualisation should take place during the academic programme and not only upon completion of it. In this section, I build my argument around the belief that early connections between theoretical content and practical application are beneficial to students. The research work I conducted together with Rudman included a thorough literature review of other qualifications that utilise work experience during their academic programmes, and the following principles were reported (Rudman & Terblanche, 2012:62):

- Future employers are positive about the benefits of work exposure of students.
- There is a need to combine theory and practice.
- Participants need to reflect on theory while obtaining work experience.
- Work experience should be made compulsory as part of training programmes.
- Work experience enables conceptualisation, and places theory into context.
- Successful integration of theory and practice requires collaboration between educational providers and private and governmental organisations.

Even secondary education institutions have noticed the value that is created through learning in the community, through interaction with businesses and with the community, and the way citizenship is fostered as a result (Annette, 2005; Battistoni, 1997; Musil, 2011). Paisey and Paisey (2010) report that work placements in the United Kingdom became the norm in the hope that the theoretical versus practical experience would infuse each other in order for

different skills to be developed. However, limited research was conducted on the effect of work placements for accounting degrees. Paisey and Paisey (2010) compared the perspectives of stakeholders (students and employers) of two Scottish universities where one incorporated work placements and the other did not. In their study, Paisey and Paisey (2010) found that work placement – in other words, practical experience – was beneficial and supplemented academic learning at the two universities. This finding is in line with the findings by Rudman and Terblanche (2012:67), namely that “work experience provides a context for theoretical work that is not otherwise sufficiently understood by the students”. Keevy and Mare (2018) conducted a study on whether pervasive skills (as per the SAICA CF) are better developed during the academic programme or during traineeship. Interestingly enough, several of their respondents argued that opportunities for practical work experience should be created in order to apply theoretical knowledge and to determine how academic knowledge is presented in the real business world (Keevy & Mare, 2018). These findings of accounting studies (see Keevy & Mare, 2018; Paisey & Paisey, 2010; Rudman & Terblanche, 2012) confirm what Albrect and Sack found in 2000. Albrect and Sack (2000) argue that it is imperative that students be given the opportunity to shadow other professionals and, in the process, obtain practical exposure to theoretical concepts. The opportunity to shadow other professionals demonstrates what it means to be a practising professional who adheres to the fundamental principles of the profession (Zembylas & Iasonos, 2010), and creates an opportunity to develop leadership skills. For future CA(SA)s, who will act as business leaders, seeing principles and ethics in action, this shadowing experience will enhance or instil responsible, socially just accountability at a young age.

Following from the above, it is undeniable that significant value could be created with the integration of a formal structured work experience into the academic programme. I envision specifically that in the CA educational landscape, structured work placement should focus on two aspects. Firstly, focus should be given to expose students to the practical application of certain theoretical knowledge, specifically aspects, such as how to complete a tax return or the calculation of pay-as-you-earn (PAYE) tax for staff members and submission to the South African Revenue Service (SARS), to name just a few examples (also refer to Barac [2009]). In this way, students might be able to conceptualise some of the concepts being taught at HEIs and have a more holistic view of a particular subject area. According to my assessment, the second focus of a work placement programme should be to introduce students to certain business industries. After 12 years as a lecturer, marking thousands of scripts, having had

numerous consultations, and attending meetings discussing possible challenges for our students – particularly over the past six years at UWC – I have no doubt that students sometimes fail not because they could not master the theoretical concept taught, but because they did not have insight into the particular industry described in the question paper. Work placement will be an ideal situation where training offices could select a few of the industries in which their clients operate, and expose students to the practical implications, risks to consider and complicated accounting practices relating to such industries. In a research piece on the envisioned auditor and the capabilities that will be required, Barac *et al.* (2016:12) make the following statement, “it was suggested that more could be done to expose technical auditing staff to industry, commerce and non-audit work to further develop their capabilities, utilising individuals with actual experience of the industry to deliver some of this training”. Students therefore need even more exposure to particular industry knowledge. In line with the argument for research in 7.3, I would argue that, upon completion of a work placement, a research project should be conducted based on the particular industry to which students had been introduced. Similarly to research projects (see 7.3) that might instil a sense of responsible citizenship, research projects focused on a particular industry could have a dual focus. Firstly, such a research project could assist students to gain insight into a particular industry. Secondly, if the focus of the research includes an aspect of the manner in which this particular industry affects society, then the attribute of social responsibility could be engendered. Since HEIs should aspire to cultivate socially responsible graduates – in the case of CA(SA)s, responsible leaders – it might be possible to engender the required conditions for human engagement through such a research project.

Arguably, introducing work experience as a form of experiential learning into the curriculum of SAICA-accredited programmes will require significant collaboration between HEIs, SAICA and training offices. To me, such collaboration will be worthwhile because it will enhance the relevance and impact of the CA(SA) profession, and this could contribute considerably to nation building and social cohesion.

HEIs, SAICA and training offices are so interwoven in relation to the CA educational landscape and the path to obtaining the CA(SA) designation, that I do think one more comment is warranted. As depicted in 6.1, SAICA issues a CF for training offices, and accredits training offices in the same way it accredits HEIs, and the same power relations as per 6.3 are applicable. My question to SAICA and training offices alike is whether it is not time that we as a profession consider a community service year after completion of a three-

year traineeship, or reduce traineeship to two years to allow time for the community service year. Alternatively, three-month periods of community service (similar to a secondment period) once or twice throughout the three-year traineeship could apply on a rotating basis. I base my argument for this possible community service period on the following three aspects. Firstly, the DoE (2000:7) states, “[t]hrough leadership and value-based conduct, a fellowship between educators, learners, administrators, trade unions and professional associations ought to develop to ensure that quality learning and teaching take place”, and it might be necessary for the profession to demonstrate leadership by considering this change. Such collaboration as envisioned above by the DoE (2000) would result in valued education. The SA government is providing subsidies to HEIs in South Africa; hence, investing in the profession as an enabling stakeholder. To show support for governmental functions in return, to plough back in a sense, would be bold, though responsible, leadership in action.

Secondly, SAICA portrays a CA(SA) as a responsible leader who will contribute to society and act in the public interest (see 6.3.3). In all three spheres, namely national, provincial and local, government is struggling with vacancies in CFO positions, and through compulsory community service and thus exposure to government environments, a possible interest in the public sector might be instilled in future CA(SA)s. Such a deliberative encounter could create a moment of transformation, which could lead to future socially responsible actions.

Thirdly, I would argue that it is ultimately the responsibility of the profession to respond from a prescriptive morality position to a dire situation and to contribute tangibly to the difficulties experienced in the financial environment of the public sector. AGSA (2018:46) reports that local government alone “spent an estimated R2 772 million on consultancy services in 2016–2017” and costs in terms of these “consultants used for financial services” amounted to R757 million. That is R757 million that could have been used to provide running water, sanitation, housing and other basic services. To me, the profession could reduce that figure by considering tangible ways of supporting the public sector. In 2015, Gounden published an article in *Accountancy SA* (the magazine that SAICA members receive on a monthly basis) and discussed how provincial treasuries were being registered as training offices at the time, and how beneficial that would be for the public sector. I fully agree with the argument. What was of concern to me, was that the article stated that a particular province invested money in the SAICA Thuthuka Bursary Fund to ensure graduates join the finance teams of the provincial treasury after qualification (Gounden, 2015). Again, I acknowledge the foresight of the provincial treasury to ensure that qualified staff enter finance teams, but to my mind, this

should happen without an investment from the provincial treasury; thus, without spending taxpayers' money. The profession should implement plans, such as community service, to ensure a natural flow of expertise to government.

In this section, I have argued that the CA educational landscape needs to consider implementing work placements as a form of experiential learning. Focus during this period should be on practical matters as well as on obtaining industry knowledge that could assist in the conceptualisation of theoretical concepts. Lastly, I commented, based on the unique relationship between HEIs, SAICA and training offices – even though theoretically outside the scope of the study – that community service (as a full year or as shorter secondment period) should be investigated. In such a manner, the profession will truly be showing responsible leadership by ensuring that the maximum available finances be allocated to service delivery. Service delivery affects human rights directly.

In this chapter, I have argued that, as a response to the weaknesses exposed from a deconstructionist viewpoint in the CA educational landscape, possible changes should be considered. I firstly established that it is pragmatic that close collaboration should exist between government, SAICA, HEIs, training offices and the community in order for each to fulfil its unique roles and responsibilities in this particular context. This is complex in the CA profession as a result of the power relations at work. In a sense, SAICA unintentionally prohibits CA university educators at HEIs to fulfil the mandate of education and the mandate of transformation through education of the whole human. Close collaboration is therefore required between SAICA and HEIs with real conversations about actual educational issues and not merely the passing of external examinations. Furthermore, government endorses the educational practices in the CA educational landscape, through the SAQA accreditation of the CA(SA) designation, and therefore needs to own responsibility and consider policy implementation that could challenge the landscape as we know it.

As a first response to the weaknesses evident in the CA educational landscape, I argued that teaching and learning practices that are supportive of DCE should be implemented at HEIs. This will have a bearing on the curriculum content. Indeed, because of the impact on the content in the curriculum, a collaborative approach between SAICA and HEIs should be adopted to embed DCE in the CA educational landscape. This should not take place as a high-level governance project, but rather as a deep transformative project aimed at the identity of the profession and individual CAs. It is important therefore to foster the conditions of human engagement in order for CA(SA)s to respond to their social mandate of being responsible



business leaders in future. As a result, the identity of CA university educators becomes important, as they will be the ones who have to facilitate the teaching and learning practices that are supportive of DCE.

The second response to improving the CA educational landscape was for the profession to respond to the plight of students for decoloniality of the curriculum, which will support the practice of *ubuntu* and as such embed the required conditions for human engagement necessary in CA students to lead responsibly in the future. The decoloniality project in the CA educational landscape should include a process of dialogue about the inclusion of curriculum content derived from Africa. The mere process of dialogue will be an act of recognition in itself, and will contribute to the decoloniality project. In addition, consideration should be given to using local films or art that would allow students to draw upon their embodied knowledge. Facilitation of pedagogy that allows students to draw upon their embodied knowledge represents decoloniality.

Thirdly, as an appropriate response it was argued that a formal research component should be included in the SAICA-accredited programme. This will comprise particularly research projects focused on societal problems that will include involvement with the community, and again, this will create opportunities to tap into the embodied knowledge of the students. Through these research projects, the true *ubuntu* principles of human dignity and human interconnectedness could result in the cultivation of socially just citizens.

Lastly, as an appropriate response I argued for the inclusion of work placement as a form of experiential learning. This workplace experience would be beneficial to gain practical exposure in order to conceptualise theoretical content, in addition to obtaining valuable industry-specific knowledge. As a final thought, I argued that the profession should consider implementing short-term secondments during traineeship, or a year of community service to assist the dismal public sector financial landscape.

These four suggested responses to the weaknesses exposed in the CA educational landscape will fall short of being ethical, unless both the profession (through SAICA) and CA university educators at HEIs, demonstrate a collective will to instigate transformative change. Four responses were suggested:

- teaching and learning practices supportive of DCE;
- implementing the practice of *ubuntu* through participation in the decoloniality project;

- introducing research components focused on societal injustices and problems with a focus on contributing to the solving of these real problems facing communities; and
- including work placements as experiential learning with the focus on gaining insight into industry and its impact on society, or even perhaps by serving at public sector entities.

These suggestions have one common denominator – all of these responses attest to conditions of human engagement that ought to change in order to redress injustice and inequality still prevailing in society. Through deliberative encounters that could be facilitated in the pedagogical practices at HEIs in South Africa, the conditions for human engagement could be transformed. Further, compassion for society might be cultivated in students and these students might therefore act as socially responsible citizens and leaders. Deliberative encounters in support of DCE could therefore be an important step in realising a more just democracy that would lead to greater social cohesion. In the final and concluding chapter, I will provide a summary of the argument for DCE, which South Africa needs.

## CHAPTER 8

### CONCLUSION AND CONTRIBUTION OF THE STUDY

#### 8.1 INTRODUCTION

In this final chapter, I aim to reflect on the trajectory of the main argument posed in this dissertation. I will summarise some of the main theoretical components that comprise the bulk of the argument and, in the final part of the chapter, I highlight key findings and main insights generated by this research. The dissertation started by depicting several grim realities facing the SA society as evidenced in violent service delivery protests – a charge against the struggling public sector. In addition, I highlighted the high levels of corruption in the private and public sectors, as well as corporate failures that taint the accounting and auditing professions. These ill realities are an indication that South Africa as a democratic state is struggling, which stands in stark contrast to the ideals envisaged by those who fought for freedom and equality in South Africa. I argued that this struggling version of a democratic state is in part a consequence of the dearth of socially just citizens and ethical leadership. In this regard, I drew on the scholarship of Erwin (2017) who vigorously argues that inequalities have increased and the lived realities of millions of citizens are appalling, and that this is partly because of the perpetuation of systemic inequalities.

For citizens to remain hopeful, I argue that visible change and transformation are required in order to keep the dream alive for those suffering due to inequality amidst dehumanising realities. Visible change will be evidenced in new practices that are executed and policies that are implemented differently from those in the past, to alleviate some of the unjust lived realities. However, through transformation, that is, through a process of in becoming, with a vision of the ideal democratic socially cohesive future, hope becomes tangible for citizens through a continuous process of re-conceptualising and reflection (Waghid, 2002b). I subsequently included a reflection from my own narrative journey with the purpose to explain how I have seen and lived through change and societal transformation. For me, deliberative encounters can and should significantly shape one's dispositions and actions in a diverse environment. My research interest was sparked within this context and a question arose: where will we have a diverse environment where we can create moments of deliberative encounters to instigate change in surge of hope, of a tomorrow known for its social cohesion?

## 8.2 RESEARCH QUESTIONS, APPROACH AND METHOD

As a result of the unequal and unjust SA reality, the aim of the present study was to determine whether university education in South Africa could cultivate socially responsible democratic citizens. Flowing from the primary aim of the research, my secondary questions were:

- Which teaching and learning practices should be employed to produce socially responsible democratic citizens?
- What role does university educator identity play in teaching and learning practices that produce socially responsible democratic citizens?
- As CAs are deemed to be business leaders, how should the education practices and relationships among various stakeholders be re-conceptualised in order for accounting students to become socially responsible and democratic business leaders?

The research approach selected for this study was pragmatism, an approach that focuses on real problems experienced and possible solutions offered in consideration of challenges that emerge (Greenwood & Levin, 2008). In this search for new meanings and the challenge of accepted practices in society, a pragmatic approach quite pertinently entwined with the work of French philosophers, such as Michel Foucault, Jacques Rancière and Jacques Derrida. Foucault's theories, particularly those relevant to my argument, deal with concepts such as 'power', 'knowledge' and 'power relations' (Mills, 2003), which are applicable to HEIs in South Africa. Rancière's focus, relevant to my argument, is on such as 'equality' and 'emancipation' (Rancière, 1991), hinting towards the teaching and learning practices of university educators in HEIs. The concepts mentioned thus far were all used throughout Chapters 2–5 to lay the basis for applying Foucault's genealogical analysis in Chapter 6 in relation to the CA educational landscape at SA HEIs.

The research method used was to depict the CA educational landscape from a deconstructionist viewpoint. The term 'deconstruction' was developed by Jacques Derrida (Royle, 2003), and is used to determine those marginalised voices that are excluded from a particular discourse, in this case, university education in South Africa, particularly, CA education.

## 8.3 TRACING THE TRAJECTORY OF MY ARGUMENT

Chapters 2–5 represented another building block in the development of my argument, which preceded the analysis applied to the CA educational landscape. Chapter 2 started by depicting the SA version of democracy against the ideals of a socially just democratic dispensation. I

argued for the risk inherent in holding onto ideologies against all costs and pitching variants against one another, rather than focusing on the fact that communities are ever changing and, therefore, democracy will and should be open to change. Holding onto notions of ideologies results in the disregard of those who are marginalised and voiceless. Even though South Africa is, according to legislative matters, a democratic state, the fruits of democracy – especially that of equality – are still an elusive dream for several citizens. The lack of efficiency and effectiveness in the public sector could partially be ascribed to the citizens responsible for making decisions in the public sector not doing what they are supposed to be doing. This attests to power without accountability (AGSA, 2017; 2018).

Therefore, I argued that, unless society cultivates socially responsible citizens, able to change the conditions for human engagement, a democratic state cannot operate effectively, nor can citizens enjoy the benefits associated with democracy. The argument then continued into a discussion on DCE and whether HEIs could be a place of cultivating socially responsible citizens. HEIs were identified as perhaps one of the few places left that have the inherent ability to facilitate transformation in individuals' lives (Boulton & Lucas, 2011; Giroux, 2011). Several critical scholars warn that education has lost its soul, so to speak, and thus struggles to deliver on the social transformational mandate as intended, as HEIs have partially succumbed to the market economy and therefore focus on producing technically skilled graduates (Soudien, 2014). I argued that HEIs should be able to produce technically skilled graduates, in which HEIs have cultivated compassion and social accountability. At this poignantly important moment in my argument, I identified five themes associated with DCE, that is, an education that will transform individuals and cultivate socially responsible citizens through compassion and accountability, namely –

- cultivating humanity (Nussbaum, 2003);
- solving social issues (Veugelers, 2007);
- utilising particular pedagogical practices (discussion to follow in 8.3);
- deliberation and participation (Means [2014] in line with the thoughts of Rancière [1991] about equality and emancipation in education); and lastly,
- democracy and democratic institutions (as have been constituted in South Africa through legislation).

The challenge for HEIs is that, even though South Africa has the legislative matters in place for the cultivation of DCE, HEIs have difficulty balancing the following:

- the *what* (referring to curriculum content, which was argued for in Chapter 6);
- the *how* (referring to the teaching and learning practices, that were argued for in Chapter 4); and
- the *who* (referring to the university educator responsible for facilitating DCE, which was discussed in Chapter 5).

All of these factors – the *what*, the *how* and the *who* – are equally important in reaching a desired outcome of transformed citizens with a social consciousness.

Having established South Africa as a troublesome democratic state in need of socially responsible citizens, the argument continued in Chapter 3, firstly, by connecting ‘social justice’ – individuals who have a socially just conscience to act responsibly – to ethical decision-making. This is of particular importance, as towards the end of the dissertation, I focused on the CA educational landscape and on CA(SA)s who often function in leadership positions in the business world (TerraNova, 2015). In response to the corporate failures and scandals that cloud and taint the highly esteemed accounting and auditing professions, it was of importance to connect ethical decision-making with the aim of DCE to produce graduates who will care about all of humanity. A profession, such as that of the CA profession, has ethical codes of conduct that are taught at HEIs and to which members should adhere. Clearly, even though the content of the SAICA CPC is taught at HEIs in South Africa, it did not result in members of SAICA adhering to these underlying principles. The poem, “The cold within” (Kinney, n.d.) illustrates the lack of restorative justice and connected humanity, and I argued that South Africa is at risk to ‘die from the cold within’ unless we, as a collective, respond to injustices and inequality. Often, ethical codes of conduct instil some cognitive perception of right versus wrong, which leads to a form of proscriptive morality, referring to a morality out of fear of consequences (Janoff-Bulman *et al.*, 2009). I argued that this is not sufficient for the SA context. We are in need of prescriptive morality, i.e. a morality of actively pursuing justice (Janoff-Bulman *et al.*, 2009). CA(SA)s will be in decision-making positions, and the decisions they make, either as CFOs or as CEOs, can and will affect society at large. These decisions will either reflect a choice for profit or for social justice. Whether CA(SA)s are therefore shaped as socially responsible citizens (leaders), is paramount to the possibility of a South Africa noted for social cohesion.

The argument then turned towards considering whether it is indeed possible to teach ethical decision-making at an HEI. In my argument, I relied on the different perspectives of the international accounting world (IFAC, 2006), a SA ethicist (Naudé, 2008) and an African

*ubuntu* scholar (Etieyibo, 2017). Based on these diverse perspectives, I concluded that innovative teaching and learning practices are required for meaningful ethics education, such as incorporating community service, making use of real-life case studies, and making use of a thematic approach to teaching ethics rather than focusing exclusively on content in textbooks or in codes of conduct.

Having established in Chapter 2 the need for DCE, in Chapter 4, the argument was continued by examining available teaching and learning practices suitable for DCE; thus, speaking towards the *how* of education. In reference to my narrative depicted earlier (see 1.3), I contend that one can be a technically skilled expert and be transformed through a deliberative encounter, and that South Africa requires all – highly skilled citizens who can assist in growing the economy and creating job opportunities, whilst simultaneously having a prescriptive morality. I then made a case for some of the teaching and learning practices that need to be adopted in support of DCE.

I argued that the following five teaching and learning practices will enhance the likelihood of achieving DCE in South Africa, which should result in citizens partaking and contributing to a more just reality. The five teaching and learning practices all resemble a form of creating a deliberative encounter. Four of these practices could result in creating deliberative encounters inside the classroom, namely narrative reflection, dialogue, participation and imagination. The fifth practice, experiential learning, could create a deliberative encounter outside of the classroom.

The first practice is that of narrative reflection (see 4.3.1). Zembylas (2006) argues that storytelling, followed by reflection, is a powerful tool, as through listening one truly develops the capacity to bear witness to those different from oneself. Witnessing those different from oneself subsequently implies a moment of recognition, which speaks to human dignity, in the spirit of *ubuntu* and interconnectedness (Waghid, 2018b). Contemplation of the past, enacted through the stories of others, can lead to a transformed tomorrow.

The second practice is that of dialogue (see 4.3.2). Mahlomaholo (2014) argues that creating space for dialogue in the classroom allows for opportunities (through evaluation and confirmation) to come to the realisation that there are indeed diverse means of knowing. Through this willingness to speak, to listen, and to learn, space is created for transformation.

The third practice is that of participation (see 4.3.3). In a democracy, participation is required, and Noddings (2005) argues that participation, i.e. working together with others in a



respectful manner, should be practiced in order to harness skills. HEIs are deemed a fit training ground for practising participation and teaching and learning practices that rely on the involvement of the students and therefore act as a validation of their value.

The fourth practice is that of imagination (see 4.3.4). Nussbaum (2002; 2006) powerfully argues that, through imagination, we derive two possible outcomes. On the one hand, one is able to imagine an ideal, socially just democracy that invokes freedom and equality where all citizens will flourish. Without this ability to imagine, hope will be lost. On the other hand, through making use of material from the humanities, such as a film or poetry, by imagining oneself in the position of the different characters, one is able to experience some sense of the emotions associated with the lived realities of those other or different from oneself.

The fifth practice is that of experiential learning (see 4.3.5). Following from being able to place oneself in the position of another, Maré (2017) argues that, unless one sees and experiences inequality, one will struggle to be moved into prescriptive morality that is to be actively in pursuit of social justice for all. Those of us in positions of privilege need to have our world view and our comfortable living space disrupted by being confronted with real-life consequences of inequality, and students therefore need to participate in projects outside of the classroom that introduce them to real problems in society.

Having argued for the *how* of teaching and learning practices in Chapter 4, I continued in Chapter 5 by discussing the *who* (the university educator) responsible for implementing these teaching and learning practices. The last building block in my argument was focused on the identity of the university educator, especially that of a CA university educator. Without a university educator being emancipated and transformed her- or himself, it will be unlikely to implement teaching and learning practices in support of DCE. In one way or another, every university educator in South Africa has been shaped by the tragic history of this country. Leibowitz (2012b) therefore asks to which extent it is possible for university educators to embrace DCE. As a starting point, I argued that university educators should demonstrate a willingness to reflect on their own stance, thoughts and feelings about concepts such as ‘social justice’, ‘democratic citizenship’, ‘emancipation’, ‘knowledge’ and ‘power’. I argued this would be evidence of a university educator who has compassion for her or his students and for the future of this country. Continuing from this initial prerequisite, some factors that affect the identity of a university educator were briefly highlighted, namely cultural background, the university educator’s memory of the past, the university educator’s experiences in a particular context, current power relations, and the role of emotions. The aim

of this brief introduction was to focus on those aspects that affect the shaping of the identity of the CA university educator in a unique fashion. I argued for three such factors.

In the first instance, I argued that the CA university educator has confidence in the technical knowledge she or he has and therefore feels comfortable to teach it. A CA university educator is exposed to a minimum of four years of studying for a dedicated accounting degree, whilst writing professional examinations during the further three years of traineeship (the detail was discussed in Chapter 6). Some distress is subsequently experienced when a CA university educator needs to move outside of this place of comfort and confidence, this place of reliance on technical content (see Lasky, 2005; Macfarlane, 2011; Winberg *et al.*, 2016), and for instance is asked to experiment with different pedagogical practices. In addition, CA(SA)s feel that they belong to a particular community, one of fellow CAs. This feeling of belonging has been harnessed through the three years of traineeship that becomes a relational experience (Hamilton, 2007), coupled with the ultimate outcome of being accepted into the profession by earning the right to use the CA(SA) designation. Finally, the role of CAs in the business world is associated with leadership roles, and a CA will often be the CFO or CEO of a large business (TerraNova, 2015). I argued that this status associated with the profession significantly affects the alignment of the CA university educator with the profession instead of with the field of education.

This concludes the discussion of the building blocks in the development of my argument. I further used these building blocks in the application of my analysis to the CA education landscape in Chapter 6.

#### **8.4 MAIN FINDINGS: A DECONSTRUCTIONIST VIEW OF THE CA EDUCATIONAL LANDSCAPE**

In Chapter 6, the CA educational landscape was brought into sharp focus through a lens of deconstruction, and by applying Foucauldian thought, particularly a genealogical analysis. I subsequently considered the complementary relationship between deconstruction and a genealogical analysis. Deconstruction has a particular connection with democracy and justice, and was therefore relevant to this study and to this context (Patton, 2007). This is particularly true because through deconstruction it is possible to identify those marginalised voices that are excluded from the discourse. The purpose of Chapter 6 was therefore to determine which weaknesses are exposed, which knowledge is excluded and whose voices are silenced in the CA educational landscape. In order to situate this analysis, I explained the route of

qualification in earning the right to the CA(SA) designation, and identified key concepts and role players during this process, namely SAICA, HEIs, training offices, the SAICA CF, the accreditation process and professional examinations. These two sections (6.1 and 6.2) had the purpose of laying the basis for 6.3.

From here, my argument was deepened by drawing on Foucauldian scholarship, especially his views on power and knowledge and an explanation of the various forms of analysis that he used through the years. A genealogical analysis was selected, as one is able to determine the different elements of a particular context and in addition is able to identify and explain the causal relations between these elements (Van der Walt, 2010). Foucault had particular views on power and knowledge, and accordingly he believed that power is within each of us, and power therefore operates in any social context where individuals intersect (Mills, 2003). For Foucault, power is thus not a matter of sovereign power, but rather a matter of power dispersed throughout society.

However, the particular relationship between power and knowledge was an important dimension for Foucault. Foucault believed that one never separates the two concepts, as power is hungry for more power and, in order to have more power, it creates knowledge in support of power (Mills, 2003). Foucault consequently often expressed this undeniable link by referring to ‘power/knowledge’ (see Foucault, 1980d:235). Power thus sits behind the construction of knowledge, and this knowledge therefore becomes ‘truth’, through power (Foucault, 1977). One of Foucault’s genealogical works, was *Discipline and punish: The birth of the prison* (Foucault, 1995), which I used as an example throughout the last part of Chapter 6.

In this genealogical work, Foucault (1995) describes three historical periods in the development of a prison as we know it today. The first period was one of torture to the body, associated with monarchical power of rule, where the focus was on public display of torture. The second period was one of reform focused on punishment, where the punishment had to match the severity of the crime. The third period was one notable for the development of an institution (in this case, the prison), and was associated with methods of discipline. The purpose for this depiction by Foucault was to determine the influencing factor, the reason, for the change of punishment type. Disciplinary power (as seen in the third period associated with the development of the institution), Foucault argues is operational due to three mechanisms.

The first mechanism of disciplinary power is hierarchical observation, which Foucault (1995) explains by making use of the architectural design of the panopticon as posited by Bentham. Through this particular design, by placing a tower with one-way glass for surveillance purposes in the centre, a feeling of constant observation is established. Since the place of surveillance (i.e. the tower with one-way glass) is visible to the prisoners, the feeling of constant observation is enhanced. Although the tower is visible, prisoners are not able to verify whether they are indeed under surveillance as they are looking into a mirror (on their side of the one-way glass). The result of this particular design and possible constant observation is that prisoners internalise the appropriate behaviour, whether a guard is observing or not.

The second mechanism of disciplinary power is normalising judgement. Foucault (1995) argues this is found when individuals' actions are so effectively informed by a set of rules or procedures that the action becomes part of the identity of the individual (Sheridan, 1980). Actions are therefore comparable and measureable; hence, conformity is achieved.

The third mechanism of disciplinary power is the examination, and Foucault (1995) argues that this particular mechanism is intrinsically linked with knowledge, and knowledge in turn affects the constitution of individuals.

In similar fashion to the 'birth' of the prison (depicted above), I explicated the 'birth' of the CA profession in South Africa. I provided a short summary of important moments in the development of the CA profession as we know it today by breaking it into two periods: the period 1910 to 1994, and 1994 to the present time. Verhoef (2011) describes how, during the first period, CAs from Britain founded chartered accountants' societies in each of the four previous colonies and alienated other accounting organisations in the process. The alienation was primarily due to the stance of the chartered accountants' societies on protecting the integrity of the profession by particularly insisting on entrance examinations, citizenship and the completion of a three-year articles period to ensure standardisation of the qualification. This was a period of self-regulation, but with no unity in the larger accounting profession. Only in 1951, due to the inability of unification of the larger accounting profession, did government intervene and ended the time of self-regulation by the issuing of the Public Accountants' and Auditors' Act No. 51 of 1951 (SAICA, n.d.[d]). However, all the rules of the chartered accountants' societies were adopted and their closure strategy therefore received legislative sanctioning, which resulted in the profession being the gatekeepers, deciding who

could enter the profession and use the CA(SA) designation. Finally, in 1980, SAICA was established to unify the four chartered accountants' societies (Verhoef & Samkin, 2017).

Since South Africa became a democratic state in 1994, SAICA's hold on the profession became even stronger. The Auditing Profession Act No. 26 of 2005 (RSA, 2005) was promulgated, and IRBA was formed. Through the Auditing Profession Act No. 26 of 2005, IRBA controls public auditing, whilst SAICA, as the only professional body accredited by IRBA, remains in charge of the education and training of CAs. This resulted in establishing clear boundaries between a CA and an RA. Of note is that by 2014, SAICA was responsible for the facilitation of all examinations in addition to accrediting HEIs and prescribing a CF.

Having depicted both the 'birth' of the prison as an institution and the 'birth' of the CA profession through SAICA as an institution, I then argued how the mechanisms of disciplinary power as explained by Foucault (1995), namely hierarchical observation, normalising judgement and examination, are utilised by the CA profession in South Africa. I firstly found that the process whereby SAICA accredits HEIs is an example of the mechanism of hierarchical observation (see 6.6.3.1 for detailed discussion), since CA university educators are cognisant about the possible monitoring from SAICA. This consequently results in an automated operation of power. I secondly found that the issuing of a CF by SAICA is an example of the mechanism of normalising judgement (see 6.3.3.2 for detailed discussion), since the content that CA university educators' teach and assess imitate that of the CF and the teaching and learning practices educators use fit within a particular accepted norm. I thirdly found that the ITC is an example of the mechanism of examination (see 6.3.3.3 for detailed discussion), since the ITC (and APC) acts as an instrument that is used for differentiating purposes, namely to determine who are inside or who are outside the CA profession. The key findings as a result of applying the mechanisms of disciplinary power to the CA educational landscape are described in 8.4.1–8.4.3.

#### **8.4.1 Accreditation as a mechanism of hierarchical observation**

SAICA conducts accreditation visits and, similar to the prisoners who are unsure whether they are actually under surveillance by a guard although the tower is visible, HEIs experience a feeling of constant observation. This possible constant observation results in university educators being influenced by the mere possible threat to their accreditation status rather than by factors pertaining directly to higher education. Consequently, fellow CA university educators internalise the disciplinary power, and dissonant voices are silenced within

departments of Accounting as association with the profession and maintaining or improving accreditation status remain first priority. This is an example of how power has been disseminated through the collective social body.

Because the majority of university educators in departments of Accounting are CA(SA)s, serving the profession – which greatly shaped their identity – becomes natural. The majority of university educators are CA(SA)s as a result of an accreditation requirement making reference to suitably qualified staff. Since CA(SA) university educators are appointed for their professional skills, they do not (yet) necessarily have any philosophical background in terms of educational and/or pedagogical practices. As a result, explaining concepts of a technical nature comes more naturally than incorporating a variety of pedagogical activities.

I have thus argued how the profession controls the CA educational landscape in order to produce technically skilled experts. Whether HEIs are able to cultivate socially responsible citizens in this environment remains questionable. The profession states that it contributes to nation building, as CA(SA)s will be future responsible leaders. This, however, is problematic, particularly because CA university educators, with little prior exposure to philosophy or education, will struggle to facilitate an inclusive learning environment that attests to the practice of *ubuntu*. Through the practice of *ubuntu* – by creating an environment to recognise and connect with those other than oneself – the conditions for human engagement required to instil a socially responsible consciousness are created.

#### **8.4.2 Prescriptive CF as a mechanism of normalising judgement**

SAICA issues a CF that describes in detail the competencies HEIs should ensure their graduates have mastered upon leaving the HEIs. SAICA states that they do not prescribe the curriculum content, and that curriculum content is the prerogative of the HEIs; however, due to the power relations at play in the CA educational landscape, the CF becomes the curriculum. The level of technicality and the sheer volume of the CF content results in little room for self-determination by university educators. The norm, the standardised route of least resistance for the CA university educator, would be to teach the content of the CF. In essence, the curriculum content is therefore in the hands of the profession and not in the hands of HEIs. Consequently, the plight by university students (and educators) for decoloniality of the (Accounting) curriculum is largely being ignored. SAICA does not perceive this to fall within the parameters of its responsibility, whilst HEIs in effect are constrained by the CF (and subsequent ITC) and therefore neglecting their responsibility.

The sources for teaching purposes of the CF content are primarily formal legislations or accounting and auditing standards. This can be expected due to the nature of the qualification; however, the textbooks that are used, in essence imitate only the content of the CF. Fundamentally, the sources used for teaching purposes are often embedded in Western thinking and capitalist principles (Barac, 2013; Sikka *et al.*, 2007). The sources therefore fall short of exposing the students to matters pertaining to social justice or the critical analysis of legislative matters (Gray & Collison, 2002). This could result in the perpetuation of inequality. In addition, these sources used for teaching purposes, also fail to induce students (and university educators) to reflect on the effect of certain industries on the societal realities of marginalised communities.

In light of the above, the teaching pedagogy often employed is that of explaining these legislations or accounting and auditing standards, without reflection or critical dialogue. The lack of a critical discussion of the knowledge being taught and the power relations that result in the particular knowledge to be selected, leads to a specific world view portrayed via the chosen content and the CA university educator. This is problematic for fostering a socially just consciousness and DCE.

In addition, since the CF does not prescribe that a research component should form part of the accredited programme, neither graduates nor CA university educators have the skills to conduct meaningful research. As a result, very little new knowledge is created, and the skill of critical analysis with a focus on problem solving is not being developed. This critical analysis skill, aimed at problem solving, is a necessity in support of DCE and could assist in the development of citizens with a prescriptive morality.

#### **8.4.3 The ITC as a mechanism of examination**

SAICA facilitates the ITC that serves as a closure strategy in terms of who might be allowed into the profession. The ITC, written shortly after students had left the HEI, acts as a measurement tool. Not only are the students measured in terms of the competencies they have ‘mastered’, but HEIs are also measured in terms of how successful they are in preparing students for this external examination facilitated by SAICA.

As a result, teaching towards this ITC often becomes a trap for CA university educators in the sense that the competencies listed in the CF become for them the focus of their educational task, instead of considering teaching as a task associated with the whole of the student; i.e. the student’s full humanity. This notion is strengthened, as CA university educators receive



additional remuneration from the profession, through a subvention scheme, which is directly linked to the ITC results. This results in the CA university educator prioritising the content listed in the CF further to get students ready for the ITC.

Furthermore, ethics teaching is often reduced to the teaching of rules that are contained in the SAICA CPC. This can only result in proscriptive morality, which leads to the avoidance of transgressions. South Africa is in need of prescriptive morality that will result in citizens addressing social injustices and actively endeavouring to disrupt practices that perpetuate inequality (Janoff-Bulman *et al.*, 2009). For this to happen, innovative teaching and learning practices, as those in support of DCE, need to be employed (Etieyibo, 2017; Naudé, 2008). Currently, such practices are largely absent in the CA educational landscape.

Building on this genealogical analysis, where I applied the three mechanisms of disciplinary power, what remained was to identify those voices and knowledge that had been silenced or excluded from the CA educational discourse. From a deconstructionist perspective, I therefore argued that firstly, teaching and learning practices with the aim to cultivate socially responsible leaders are largely lacking at HEIs. In addition, knowledge is left unchallenged and limited new knowledge is developed, which results in limited critical evaluation. This lack of critical evaluation results in an absence of a response in terms of the decoloniality of the (Accounting) curriculum. Lastly, very few opportunities for deliberative encounters, particularly experiential learning, are created, which results in a lack of experiencing and partaking in the interconnectedness of full humanity.

In light of these weaknesses, of these missing voices in the discourse, I argued that a possible response should be considered to remedy the situation. South Africa needs responsible leaders and democratic citizens who will pursue inequality and injustices. The CA profession should make changes in order for the not-yet fruits of democracy to become a reality.

## **8.5 CONTRIBUTION OF THIS STUDY TO THE BODY OF KNOWLEDGE**

Walker (2008:158) states, “[e]ducation involves a becoming”, indicating that the value of education lies primarily in the possibility of transformation of the full human. Through DCE, the possibility arises of cultivating socially responsible partakers for the benefit of the SA society, implying therefore that students could be transformed through DCE teaching and learning practices to notice social injustice and to recognise those other than themselves. Through this disruption in order to notice and recognise, compassion could be engendered, and through such compassion, ethical action could follow. In Chapter 2, I argued that, as a

result of a thorough literature review, I could identify five broad themes associated with DCE (see 2.5). In essence, DCE is associated with cultivating the humanity in each student through deliberative encounters that focus on societal realities. Through insight into the meaning of a democracy or democratic institutions and the functioning thereof together with the associated responsibility of participation, the required participation is practiced through DCE. DCE thus relies on particular pedagogical practices, inclusive of participation and deliberation, which foster social responsibility. As Greene (2001) argues, DCE results in education of the self, in going beyond being taught, and in discovery of the unknown and new knowledge. Greene's (2001) argument resonates therefore with Rancière's (1991) thoughts on the required equality between the university educator and the student, through emancipation, which should be evident in DCE.

Juxtaposed with DCE, which assists in the becoming of socially responsible citizens, the CA educational landscape was analysed in order to identify the result of the particular power relations. The weaknesses were exposed and the missing voices of the marginalised were identified and reported on as the findings of this study (see 8.4). In line with Waghid (2001a) who postulates that DCE is particularly important in the climate of teaching to produce technical experts, and aligned with the needs of the market economy of globalised capitalism, the findings of the study gain traction. Waghid (2001a) rightly asks how and where the values of democracy will be practised and experienced without the inclusion of DCE in higher education.

Through this juxtaposition, apparent opposing and incompatible concepts / systems / notions, were brought to the fore in order to explore the possibility of congruency. Concepts, such as i. the principles underpinning accounting and business within a market-economy that is driven by profits versus a tolerance and active pursue of social justice and responsibility; ii. education for the market-economy versus democratic education; iii. power within regulatory bodies versus power within HEIs; iv. the plight for decoloniality of the curriculum and learning spaces versus the needs of the market-economy; v. democracy versus capitalism; and vi. university educators appointed for their professional skills versus the mandate of HEIs , were explored.

In light of the above, it could be argued that education is both a process of significance (by finding oneself through others) and a process of combat (by disrupting accepted power relations and practices). In such a way, education is sustainable social justice in becoming. The particular contribution of this research study is summarised in the next paragraph.

Firstly, teaching and learning, particular pertaining to CA students, is not merely an exercise of technical compliance to codes of conduct, legislation, rules, regulations and standards. Teaching and learning should be more deliberative than mere technical compliance in order to create opportunities to cultivate socially just beings who can bring about democratic justice in society. Secondly, CA students should therefore not be treated or educated as mere ‘technicians of learning’ who lack the capacities to cultivate social justice and human responsibility. Thirdly, university education of CA students should not be blind to enhancing social cohesion and human becoming.

## **8.6 SUGGESTED RESPONSE BY THE PROFESSION**

Schwab (2018) argues that we need to change the way we talk first, as this will influence our thoughts, and our thoughts will influence our actions. This change, I argued is what is required in the CA educational landscape. As a profession, we should have more deliberative critical conversations about social justice and responsible leadership and the effect of non-ethical decision-making on marginalised and vulnerable people. This way, making adjustments to the curriculum will not become an add-on exercise, but a transformational process focused on creating the conditions for human engagement. If the CA educational landscape is able to change the current conditions of human engagement, restoration and healing are possible through the recognition of humanity in others. Being responsible leaders in society should become the innermost identity of CA(SA)s. Such leaders will have unique highly skilled competencies that can contribute to growing the economy and producing financial information, which can be relied upon for ethical decision-making purposes. Changing the identity of the CA(SA) will however be a transformational process in itself, embedded in practices for DCE, which allows for the fostering and cultivation of prescriptive morality. Further, this change will also lead to a greater willingness of stakeholders to re-conceptualise their specific roles to facilitate greater collaboration compared to the current status quo, particularly in terms of the predicament, namely that the profession, through SAICA, states that they are not responsible for the curriculum at HEIs. This shows that SAICA does not realise that HEIs neglect their responsibility as a direct result of the power relations and disciplinary mechanisms that are at play. Indirectly, the profession is therefore prescribing the curriculum. Therefore and, as a consequence of the particular power relations, the importance of education as a transformative process, particularly pertaining to the full humanity of students, is currently largely being discarded. As SAICA is endorsed through government processes, government ought to partake in deliberative discussions pertaining to

the educational landscape of the profession, and changes that will support the cultivation of social responsible CA(SA)s. I therefore argue for the four possible responses that would assist in aligning the CA profession with DCE as described in 8.6.1–8.6.4 below.

### **8.6.1 Teaching and learning practices in support of DCE**

Nussbaum (2003) argues that HEIs should focus on cultivating the humanity of students. This is, however, not a possibility unless teaching and learning practices, such as narrative reflection, dialogue, participation and imagination are utilised. Teaching and learning encounters support students in finding their voice and encourage them to think and deliberate – thus an expression of equal intelligence (Rancière, 1991). These practices are all supportive of the cultivation of DCE. For the CA profession, this implies a transformation and a shift towards DCE, where future CA(SA)s are made aware of their responsibility and the implications of societal poverty and inequality due to decisions made by business and public sector leaders.

Unless students are introduced to conditions for human engagement through critical dialogue and critical analysis with fellow students in a compassionate way, cultivating responsible future leaders will be challenging. The curriculum needs to incorporate aspects challenging future CA(SA) to consider who they are and what they can contribute to society (Ashwin, 2019). It therefore becomes a case of identity.

In addition, teaching and learning practices supportive of DCE should be adopted by CA university educators. According to Shawa (2019), the selection of the appropriate pedagogical practices by the university educator becomes a matter of moral and ethical judgement. The identity of CA university educators responsible for the facilitation of pedagogy therefore becomes as important as the transformation or becoming of the identity of the student. SAICA automatically plays a role as the profession partakes in shaping the identity of its members.

The appropriate teaching and learning practices selected by the CA university educator should in addition be infused by practical reasoning to ensure that the new knowledge that is created would be beneficial for the profession as a whole (Shawa, 2019). CA students leaving HEIs would therefore have available the tools to continue their learning journey throughout their careers by engaging and critical evaluation of the benefit of new knowledge to the CA profession and society at large.

A practical aspect that could assist the facilitation of these teaching and learning practices might be to consider including literature from the humanities as course material and to include

a discussion of the situated contextual issues prevailing in the lived realities of students. Through these teaching and learning practices, the possibility is created that future CA(SA)s would contribute to the fourth SDG associated with education for sustainability, evidenced in a socially cohesive society (UNDP, 2016).

### **8.6.2 Decoloniality and *ubuntu***

I started by arguing that there are similarities in thinking about the aims of decoloniality and the principles of *ubuntu* as, in a simplistic way, both concepts interconnects at human recognition, that is associated with human dignity and a feeling of worth (Oviawe, 2016). The plight of students during the #FeesMustFall protests for the decoloniality of the curriculum has thus far largely been ignored by the CA profession. This lack of response represents in effect a lack of justice, as decoloniality is, in essence, a call for justice (Fataar, 2018). An ethical response by the CA profession would be to consider whether content from indigenous knowledge systems could be included in the CF. The process of participation, the dialogue, is equally important as a possible outcome. Manthalu and Waghid (2019a:30) argue:

Ideal decolonisation is cognisant of the indispensable value of the inadequacy of any cultural perspective to resolve the modern challenges of the human condition single-handedly. Ideal coloniality therefore allows for hybridity where a people respectfully and volitionally appropriate elements of other people.

In addition, CA university educators should facilitate classes in such a manner that students are encouraged to tap into their ‘embodied knowledge’; hence, contributing to the decoloniality project. This can only be achieved through deliberative encounters that take cognisance of the lived realities of students. Locally produced films, television adverts, poetry and art could be utilised as teaching material to assist students to tap into their ‘embodied knowledge’ and to connect to their lived realities. In this manner, I argued, the CA profession could contribute to the healing in our country and future social cohesion. Through these deliberative encounters, we practice *ubuntu*, that is, we practice the conditions for human engagement that solidify human dignity through recognition.

In light of the predicament, that is of a struggling SA democracy due to a lack of, sufficiently so, socially just democratic citizens, it is valuable to argue how the CA profession, by responding to the call of decoloniality, will be contributing directly to the democratisation process. As Manthalu and Waghid (2019a:26) argue, “decolonisation is about a democratic open-endedness to knowledge and otherness without being restricted and governed by

surreptitious categorisations of what constitutes an epistemological regulative benchmark that serves as the basis for marginalising all otherness”. Since, HEIs exist to portray and enhance democratic principles, the participation in the decoloniality process will support departments of Accounting to fulfil that mandate, as they will practice deliberative democracy and students will be in an academic environment (space) that is in becoming. Democratisation; decoloniality; justice for all; social cohesion – these are all social ideals fuelled by hope. Through education in becoming, students might be cultivated, inspired and transformed to partake in the process of social transformation.

Participation by the profession in the decoloniality project and by CA university educators at HEIs adopting the pedagogical practice of drawing on the ‘embodied knowledge’ of students, will support the cultivation of future CA(SA)s who will lead responsibly.

### **8.6.3 Research**

I argued that it is pivotal that a structured research component be included in the SAICA-accredited programme as CA(SA)s have a role to play in solving economical and societal problems. Such research should be focused on cultivating responsible leaders, and should therefore be focused on lived realities and lived societal problems, inclusive of aspects such as inequality, poverty and inadequate schooling (Mahlomaholo, 2014). I argued that such research would embed the notion of *ubuntu* in students and will be proof of our human interconnectedness (Le Grange, 2012). Further, this would lead to students being able to see beyond the periphery of the HEI (Zipin, 2017); therefore, assisting students to realise that research, knowledge, learning and their future jobs are all intertwined with the wider society.

Waghid and Manthalu (2019:49) in addition argue that, unless HEIs are embedded in their particular contextual situatedness, they cannot “make a contribution towards social transformation”, nor would they be able to care for the needs of communities. For us in Africa, solutions to societal problems, will therefore automatically lead to the creation of new knowledge where Africa will be at the centre. In this way, Mathebula (2019) argues, problem-solving research will be contributing to decoloniality. HEIs pursuing real-life problem-solving educational research are thus partaking in the decoloniality project and departments of Accounting at HEIs in South Africa should therefore embrace this form of research. Ignoring problem-solving educational research, which creates direct new knowledge about and for South Africa, will be irresponsible of the CA profession, as the risk exists that the possible

inclusion of non-Western knowledge in the curriculum will be a window-dressing (tick-box) exercise without merit or meaning.

Similarly, how problem-solving educational research attests to the decoloniality process, in addition also attests to the teaching and learning practices in support of DCE. This is so, as Thomson and Bebbington (2004) argue that, in selecting the problem for research purposes, reflection as a pedagogical strategy is enacted. By recognising the inherent value potential of research endeavours and thus embracing research activities, the becoming of socially responsible citizenship will be set in motion. Through these problem-driven solution-seeking research activities, cultivation of the humanity of students is becoming.

Lastly, future CA university educators, if they were exposed as students to research through the curriculum, will enter the HEI with some sort of basic research skills and problem-solving abilities, a skill set that could contribute to the creation of new knowledge.

#### **8.6.4 Experiential learning**

I firstly argued for a formal, structured compulsory work experience as an example of experiential learning. This structured work experience should be focused on some practical application of theoretical concepts that could assist with conceptualisation, e.g. the completion of a tax return in e-filing. In addition, the structured work experience should include a research assignment on a particular industry, as students sometimes struggle to answer questions due to a lack of insight into a particular industry. The training office could introduce a particular industry of one of their clients, and guide the students in relation to risks associated with the industry, particular types of transactions or relevant legislative matters. This could be combined with a reflection component of the effect of that particular industry on the SA society. Reflection in such an industry-specific manner would foster accountability in students who might be working in a decision-making capacity in those industries in future. Being awakened, thus, through research as a teaching and learning practice, to the effect of specific industries on society, could result in the engendering of a social consciousness.

I concluded, albeit a bit outside of the scope of the study, although relevant to the CA profession, that the profession should consider community service or even short-term secondments to public sector entities. This could have a considerable effect on the amount of money that is paid to outside consultants to assist with financial matters at municipalities. Further, such placement could perhaps interest some future CA(SA)s to a career in public



service, which again will imply that the profession attend to vacancies available in financial departments in the public sector. Through these deliberative encounters with the public sector environment and challenges faced by the different spheres of government, future CA(SA)s could be enticed to contribute to capacity building in this sector or alternatively to be active democratic citizens partaking in the democratic processes available at local government level.

The four possible responses – adopting teaching and learning practices supportive of DCE, embracing the decoloniality process, adopting research as an embedded pedagogical strategy (particularly problem-solving educational research) and lastly experiential learning exposure – have one defining commonality, namely deliberativeness. Deliberate in the sense that it entails just interaction and participation with a particular impartial focus, i.e. to contribute to social transformation. Through deliberative action or a form of engagement, passivity is not an option (Mathebula, 2019) and therefore these deliberative encounters could contribute to social cohesion. Deliberative encounters should not be understood as a task that can be completed or achieved or perfected, but it remains an in becoming, i.e. education that will continue throughout life as the conditions for human engagement ought to change continuously and remain relevant to a particular context or situatedness. Meaningful transformation, Manthalu and Waghid (2019b:251) argue, “is achievable on the condition that there be encounters between different others in the learning processes and spaces”. All of these possible responses by the profession attest to the value of deliberative encounters within educational spaces – deliberative encounters with the ‘other’, with ‘other’ material, with ‘other’ industries and with ‘other’ sectors. Through these deliberative encounters, DCE is enacted and education as a transformational process is being practised because deliberative encounters, in essence, are democratic, as they depend on compassionate participation.

## **8.7 IMPACT OF STUDY ON MYSELF AND ON HIGHER EDUCATION AND FURTHER RESEARCH POSSIBILITIES**

I started this dissertation with a narrative depiction of those events that played a role in shaping my identity. Of particular focus was the significant influence it had on me when I had deliberative encounters whilst working at a charity organisation in the United Kingdom. Engaging and participating in a diverse environment and with a diverse staff component, resulted in me being transformed, as it was an experience of listening and being listened to in which I was shaped.

Returning to South Africa made me realise that my country might be a democratic state; however, the lived reality of millions is marred by inequality. Working at UWC, increased my awareness of this harsh SA reality and the perpetuated practices of inequality throughout society embedded in institutions, practices and the identities of citizens. I often try and engage with my students, especially those in the postgraduate programme, to learn more and to understand from a different perspective. I remember the complex conversations I had with an academic clerk assigned to my section, in the year I started with this dissertation. The conversations that took place rather frequently, covered complex issues in the SA context, such as mother-tongue education, capitalism, private medical aid and community involvement. We both shifted our positions as the conversations continued throughout the year. Towards the end of the year, I documented the results of our conversations and asked his input on whether I have grasped the nuances correctly. Again, being involved at UWC and engaging in conversation with students, through a process of listening and talking – a deliberative encounter – I am being transformed.

I am part of a profession that plays an important role in society, and recent corporate scandals have highlighted the financial effect of unethical decision-making of CA professionals on society. Through this study, I wanted to contribute to matters pertaining to social justice in South Africa, particularly so in light of the impact of the deliberative encounters discussed above. Perhaps, however, as often happens in life, I might have been the greatest beneficiary of this study.

I realised that indeed, the United Kingdom and UWC experiences resulted only in Judith-in-becoming, as the transformational process embedded in me through this pedagogical research activity, has highlighted that fact. I thought I had social awareness; I thought I understood the different challenges experienced by different race groups in South Africa. Now I know: one never really knows, one is never really transformed, but always in the process of becoming. One can always come to know more; one ought to endeavour to change the conditions for human engagement constantly. Through this research activity process, my identity was significantly shaped, again. Inherently, I always felt uncomfortableness about the CA educational landscape, but now it is a reality for me. By gaining insight into the power relations at play, I feel an entrapment in the status quo, and continuing as I have always been doing, will be challenging for me. If I look back over the time of the study, I am surprised at how far I have moved indeed. As an example, I remember 2015–2016 and, irrespective of my social awareness of inequality, how I did not understand the call for decoloniality of the

curriculum at all. At that stage and from my perspective, it was perhaps a worthy call, but neither relevant nor applicable to the CA curriculum content or programme. Now, however, I argue for decoloniality of the (Accounting) curriculum. This is the potential power embedded in deliberative encounters. If this is the effect that deliberative encounters had on me – deliberative encounters with an ‘other’ discipline than accounting, deliberative encounters with ‘other’ learning material and deliberative encounters with individuals from ‘other’ disciplines – how much more can deliberative encounters transform and shape the CA profession consisting of individuals. Deliberative encounters enact DCE, and HEIs therefore have the responsibility to facilitate and utilise deliberative encounters as pedagogy.

At this stage and through this deliberative research encounter, the focus was primarily on my listening and me being awakened to and persuaded by engaging with ‘other’ material, attending research sessions and engaging with people from ‘other’ disciplines. In a sense, my talking back to my profession is only happening through this dissertation. To date, I engaged in conversations with my promotor, and his feedback, positive and negative, resulted in my acceptance that I am starting to find a research voice or accepting that I need to reflect further and proffer additional or changed elucidations. In addition, through this deliberative research encounter, I had – and still have – daily conversations with an ex-colleague in another philosophical research field who functions as my critical reader. The endless conversations, back and forth – and we frequently do not agree on principles – have resulted in significant shaping of thoughts and views or introduction to further reading material. My conversations with colleagues are still limited to a few, in a sense I think that this dissertation will be the vehicle through which I will talk to my colleagues and my profession. Particularly so, as there ought to be further research pertaining to the CA educational landscape and responsible leadership.

In light of the above, the present study contributes to higher education as DCE, embedded in deliberative encounters, was given prominence in the possible cultivation of socially responsible citizens. As Terblanche and Van der Walt (2019:221) argue, each individual need to realise for her- or himself that:

I am not enough or complete on my own, that the world does not exist only in alignment with my understanding, but that I need to encounter the other to become fully human. This realisation is in all probability not something than can be taught, but hopefully it can be discovered, nurtured and developed with the help of deliberative encounters.

In addition, by applying deconstruction as a method, the power relations affecting or rather prohibiting HEIs to function as intended were laid bare. Alternative processes and policy implementation should be considered to address these weaknesses in this vital profession. This profession could and should play a significant role in growing the SA economy and restrict further lived inequalities through ethical decision-making. The decisions made by individuals in this profession, if done in an ethical manner, will be answering the call for social justice. However, change in this profession could be instigated, but only if we make changes affecting the higher education landscape.

I therefore contend that it is pivotal that the findings of this research be tested. I would therefore suggest that the various teaching and learning practices supportive of DCE and inclusive of small research projects, be tested at an HEI or at different HEIs. Based on the results, a conversation should take place among all stakeholders to discuss implementation of some of the possible responses to the current weaknesses. My challenge to my profession therefore stands: no one but CA(SA)s themselves will ensure that future CA(SA)s are responsible leaders who will be led by a prescriptive morality of actively addressing matters of inequality and making ethical decisions. No one but CA(SA)s will ensure that CA(SA)s are technically skilled democratic citizens who will apply due care and professionalism in performing their duties. Is it not therefore time as a collective and as the CA profession in South Africa to partake in building a transformed profession in order to heal this country for future generations to live in social cohesion?

What is required is therefore a CA educational landscape in becoming. In other words, responsible leaders (CA(SA)s) in becoming. This notion of responsible leaders in becoming, is similar to Derrida's views on the promise of democracy-to-come or the promise of justice for the future, that is currently not-yet; responsible moral leadership therefore remain an ideal. Responsible leadership is therefore more a matter of the heart and of human connectedness, rather than an attribute to obtain, to master or to achieve and therefore, it will remain in becoming. Derrida (2004) powerfully argued against HEIs graduates becoming 'technicians of learning' and insisted that the purpose of HEIs is to contribute to society by engendering socially responsible human beings able to connect to other human beings through participation in a democracy. Through education that is deliberative – instead of education that represents technical compliance to rules, standards and legislation – CA higher education can assist with cultivating future CA(SA)s who are more than mere 'technicians of learning'. This deliberative form of education creates opportunities whereby students (and CA

university educators alike) could be cultivated in becoming socially responsible leaders. In this way, CA higher education will be answering the ethical call for justice and make Derrida's dream, of justice for all through democracy-to-come, tangible.

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