

**AN ANALYSIS OF CRITICAL THINKING SKILLS AND
DEMOCRATIC CITIZENSHIP EDUCATION IN THE
SOUTH AFRICAN HIGHER EDUCATION SYSTEM AND
ITS IMPLICATIONS FOR TEACHING AND LEARNING**

By

Elton Pullen

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DECLARATION

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“My grace is sufficient for you, for my power is made perfect in weakness”

(2 Corinthians 12:9).

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ABSTRACT

This study aimed to determine the extent to which critical thinking (CT) skills are being developed in the accounting programmes accredited by the South African Institute of Chartered Accountants (SAICA) at South African universities. The study is situated within the South African Higher Education (SAHE) accounting landscape, which in recent years (2013 to 2020) has suffered declining student success rates despite increased access to higher education. Specifically, the study aimed to evaluate whether a pedagogy aimed at cultivating democratic values of equality within the SAHE accounting landscape can enhance the development of critical thinking skills in students. Secondary research questions focused on the related meanings of CT and democratic citizenship education (DCE), as well as on how the concept of CT has been advanced (or not) in the SAHE policies, the SAICA competency framework and the pedagogical practices within the accounting programmes at SAICA-accredited universities (SAUs). In particular, the focus was on evaluating the extent of CT development within the pedagogical activities conducted by SAICA-accredited programmes. These pedagogical activities were evaluated along a continuum, where activities regarded as more indicative of critical thinking were regarded as more critical thinking (MCT), and those less indicative of critical thinking were regarded as less critical thinking (LCT).

The research approach used was a conceptual-deconstructive analysis approach, with an overarching eclectic paradigm incorporating interpretivism's broad philosophical perspectives, critical theory, and deconstruction. This research approach evaluated the pedagogical activities at accounting programmes accredited by SAICA as LCT overall. This evaluation of LCT was due mainly to the focus on assessment which mimics the SAICA Initial Test of Competence (ITC) exam. This exam essentially assesses 'what the student does on their own' instead of 'what the student co-constructs with their teachers and/or peers', with the latter being indicative of MCT. Furthermore, the analyses revealed a lack of learner-centred pedagogical practices, deliberative encounters in the classroom, and pedagogical expertise by accounting academics.

In response to the above-mentioned findings, the study proposes Foucault's notion of rupturing in the dominant mimicked SAICA ITC assessment practices reminiscent of assessment *of* learning and instead argues for assessment *within* learning as coined by Waghid and Davids (2017). Furthermore, the study argues for the adoption of problem-based learning (PBL) within the

pedagogy instead of the current prevalent instructional modes of teaching at SAUs. Furthermore, the study suggests pedagogical training and the practice of critical reflection for chartered accountant (CA) academics who tend to enter the academe as technically skilled accounting experts rather than as pedagogically trained teachers. In general, the study urges CA academics to continuously critically reflect on how notions of DCE and CT can be fostered within the pedagogy without ignoring the technical competencies.

Keywords: assessment, critical thinking, deconstruction, democratic citizenship education, pedagogy, reflective practice, SAICA, SAICA-accredited universities.

OPSOMMING

Hierdie navorsing het beoog – geleë binne die Suid-Afrikaanse Hoër Onderwys (SAHO) rekeningkundige veld, wat die afgelope jare (2013 tot 2020) dalende studentsukseslyers gely het, ten spyte van verhoogde toegang tot hoër onderwys – was om te bepaal in watter mate kritiese denke (KD) ontwikkel word in die rekeningkundige programme geakkrediteer deur die Suid-Afrikaanse Instituut van Geoktrooieerde Rekenmeesters (SAIGR) by Suid-Afrikaanse universiteite. Die studie het spesifiek ten doel gehad om te evalueer of ‘n pedagogie gemik is op die ontwikkeling van demokratiese waardes van gelykheid binne die SAHO rekeningkundige veld, die ontwikkeling van kritiese denkvaardighede in studente verbeter. Sekondêre navorsingsvrae het gefokus op die verwante betekenis van KD en demokratiese burgerskapopvoeding (DBO), asook hoe die konsep van KD gevorderd is (of nie), in die SAHO-beleide, die SAIGR bevoegdheidsraamwerk en die pedagogiese praktyke binne die rekeningkundige programme by SAIGR-geakkrediteerde universiteite (SGUs). Die fokus was veral op die evaluering van die omvang van KD-ontwikkeling binne die pedagogiese aktiwiteite wat deur SAIGR-geakkrediteerde programme uitgevoer word.

Hierdie pedagogiese aktiwiteite is volgens ‘n kontinuum geëvalueer, waar aktiwiteite wat as meer aanduidend van kritiese denke beskou is, as meer kritiese denke (MKD) beskou is, en die aktiwiteite wat minder dui op kritiese denke, as laer kritiese denke beskou (LKD).

Die navorsingsbenadering wat gebruik is, was ‘n konseptueel-dekonstruktiewe ontledingsbenadering, met ‘n oorkoepelende eklektiese paradigma wat die breë filosofiese perspektiewe van interpretivisme; kritiese teorie; en dekonstruksie insluit. Hierdie navorsingsbenadering het gelei tot die evaluering van die pedagogiese aktiwiteite by rekeningkundige programme geakkrediteer deur SAIGR, as LKD in die geheel. Hierdie evaluering van LKD was hoofsaaklik te danke aan die fokus op assessering wat die SAIGR Aanvanklike Bevoegdheidstoets (ABT)-eksamen naboots. Hierdie eksamen assesser in wese ‘wat die student op hul eie doen’ in plaas van ‘wat die student saam met hul onderwysers en/of portuurgroep saamstel’, met laasgenoemde wat beskou word as ‘n aanduiding van MKD. Verder het die ontledings wat gedoen is, ‘n gebrek aan leerdergesentreerde pedagogiese praktyke aan die lig

gebring; deliberatiewe ontmoetings in die klaskamer; en pedagogiese kundigheid deur rekeningkundige akademici.

In reaksie op bogenoemde bevindinge stel die studie Foucault se idee van verbreking in die dominante nagebootsde SAIGR-assesseringspraktyke wat herinner aan assessering van leer, en pleit eer vir assessering binne leer soos geskep deur Waghid en Davids (2017). Die studie pleit verder vir die aanvaarding van probleemgebaseerde leer (PGL) binne die pedagogie, in teenstelling met die huidige algemene onderrigmetodes van onderrig by (SGUs). Verder stel die studie pedagogiese opleiding en die oefen van kritiese refleksie voor, vir geoktrooieerde rekenmeester (GR) akademici wat normalweg die akademie betree as tegniese rekeningkundige kundiges, eerder as pedagogies opgeleide onderwysers. In die hoofsaak spoor die studie GR-akademici aan om voortdurend krities te besin oor hoe idees van DBO en KD binne die pedagogie bevorder kan word sonder om die tegniese bevoegdhede te ignoreer.

Sleutelwoorde: assessering, kritiese denke, dekonstruksie, demokratiese burgerskapopvoeding, pedagogie, reflektiewe praktyk, SAIGR, SAIGR-geakkrediteerde universiteite.

TABLE OF CONTENTS

Declaration.....	ii
Acknowledgements	iii
Abstract.....	v
Opsomming.....	vii
List of figures.....	xvi
List of tables.....	xvii
List of abbreviations and acronyms	xviii
Chapter 1: Introduction and background to the study.....	1
1.1 The purpose of education and critical thinking.....	1
1.2 Background	6
1.3 Statement of the problem	10
1.4 Main research question.....	12
1.4.1 Sub-research questions.....	12
1.5 Aim of study.....	12
1.7 Scope of the study	13
1.8 Research paradigm and approach.....	13
1.8.1 Jacques Rancière.....	14
1.8.2 Jacques Derrida.....	14
1.8.3 Seyla Benhabib	16
1.8.4 Martha Nussbaum	16
1.8.5 Michel Foucault	16
1.9 Research method	17
1.10 Chapter layout	18
Chapter 2: A conceptual understanding of critical thinking and its relationship to democratic citizenship education.....	21
2.1 Introduction	21
2.2 What is critical thinking?	22
2.2.1 Substitute terms for critical thinking.....	22

2.2.2	Definition and dimensions of critical thinking according to the APA Delphi study	23
2.3	What is Democratic Citizenship Education (DCE)?	28
2.3.1	The concept of citizenship	28
2.3.2	The concept of DCE and its importance within the SA context	30
2.3.3	The relationship between notions of DCE and CT development	32
2.3.3.1	Jacques Rancière	32
2.3.3.2	Seyla Benhabib	36
2.3.3.3	Martha Nussbaum	37
2.3.4	Section conclusion	39
2.4	Chapter Summary	40
Chapter 3: Critical thinking and philosophical inquiry: In search of related meanings		
41		
3.1	Introduction	41
3.2	Philosophical inquiry	43
3.3	Positivism	44
3.3.1	The definition of positivism and its related meanings	44
3.3.2	The use of the positivist paradigm in accounting for educational phenomena	46
3.3.3	The related meanings of critical thinking within the positivist paradigm	49
3.4	Interpretivism	50
3.4.1	The definition of interpretivism and its related meanings	50
3.4.2	The use of the interpretivist paradigm in accounting for educational phenomena	51
3.4.3	The related meanings of critical thinking within the interpretivist paradigm	53
3.5	Critical theory	54
3.5.1	The definition of critical theory and its related meanings	54
3.5.2	The use of the criticism paradigm in accounting for educational phenomena	56
3.5.3	The related meanings of critical thinking within the critical theory paradigm	58
3.6	Deconstruction	59
3.6.1	Attempting to define deconstruction	59
3.6.2	The relevance of deconstruction in accounting education	61
3.6.3	The related meanings of critical thinking within the deconstruction paradigm	63

3.7	Paradigm for study	64
3.8	Research methods.....	66
3.8.1	Policy analysis	66
3.8.2	Content analysis	70
3.9	Summary	70
Chapter 4: Higher education policies in South Africa and their implications for developing critical thinking.....		71
4.1	Introduction	71
4.2	The South African higher education system under the apartheid regime	72
4.2.1	Background to the racial divisions with the SAHE system	72
4.2.2	Implications for the development of critical thinking in the SAHE landscape	74
4.2.2.1	Implications for the development of critical thinking at historically white Afrikaans-medium universities	74
4.2.2.2	Implications for the development of critical thinking at historically black universities	76
4.2.2.3	Implications for the development of critical thinking at historically white English-medium universities	77
4.3	Educational policies instituted after the apartheid era	78
4.3.1	The National Qualifications Framework	80
4.3.1.1	The NQF as being overly ambitious	80
4.3.1.2	The NQF as a social rather than an educational imperative.....	81
4.3.1.3	The NQF as being as shaped by competing discourses	82
4.3.1.4	The current NQF	83
4.3.1.5	Implications of the NQF for the development of critical thinking.....	84
4.3.1.6	Outcomes-based education and critical thinking	85
4.3.1.7	Development of outcomes and standards in the NQF and its implications for CT development.....	85
4.3.1.8	NQF level descriptors and their implications for CT development	88
4.3.1.9	Outcomes-based education and quality assurance and its implications for CT development	93
4.3.1.10	Summary of the NQF discussion	94

4.4	Chapter summary	95
Chapter 5: The actualisation of critical thinking in contemporary higher education in South Africa 97		
5.1	Introduction	97
5.2	The role of the university in developing critical thinking	97
5.3	The graduate attributes or vision and mission statements of SA universities and their relation to notions of critical thinking	102
5.3.1	UWC's graduate attributes.....	103
5.3.2	The graduate attributes of the other 25 public SA universities.....	104
5.3.3	Section conclusion	106
5.4	The chartered accounting profession and its relationship with higher education in South Africa	107
5.5	The original intention of the founders of the CA profession	107
5.5.1	Drawing from the United States	108
5.5.2	The ideal graduate required of the CA profession in South Africa	110
5.6	Summary	112
Chapter 6: The actualisation of critical thinking in South African Higher Accounting education 114		
6.1	Introduction	114
6.2	Scope of analysis	114
6.3	Analysis aim.....	116
6.4	Analysis approach	118
6.5	Data	122
6.6	Presage factors impacting the development of CT competence	124
6.6.1	The SAHE accounting context for T&L.....	124
6.6.1.1	The SAICA competency framework.....	124
6.6.1.2	Timetable constraints	126
6.6.1.3	Academic staff promotion criteria and SAICA subvention criteria.....	128
6.6.2	The characteristics of teachers and programme developers within an SAU	130
6.6.2.1	Accounting academic staff perspectives of teaching and learning	130
6.6.2.2	Accounting academic staff teaching expertise	132

6.6.3	The characteristics of students within an SAU	133
6.6.3.1	Learner diversity	133
6.6.3.2	Learning Styles.....	136
6.6.3.3	Preferred learning approaches	137
6.7	Process factors impacting the development of CT competence.....	139
6.7.1	Developed module outcomes	139
6.7.2	Modes of teaching and classroom practices.....	143
6.7.3	Assessment practices	145
6.8	Product	151
6.9	Conclusion.....	152
6.10	Chapter summary	153
Chapter 7: A reconceptualised view of critical thinking in the South African Higher Education accounting landscape: Implications for teaching and learning		155
7.1	Introduction	155
7.2	A reconceptualised view of critical thinking.....	158
7.3	Power at play in current assessment practices	164
7.3.1	The relationship between power and knowledge and assessment	164
7.3.1.1	Hierarchical observation	168
7.3.1.2	Normalising judgement.....	169
7.3.2	Foucauldian thoughts on the possible positive impact of power-knowledge on assessment practices	170
7.3.2.1	The notion of governmentality and its relation to assessment practices	171
7.3.2.2	Assessment ‘within’ teaching and learning.....	172
7.4	Reconceptualising assessment practices within the SAHE accounting landscape	176
7.4.1	Negotiating examinable content	177
7.4.2	Negotiating assessment grading.....	180
7.4.3	Post assessment negotiation.....	183
7.5	Problem-based learning: An alternative to the current dominant ITC-style assessments	186
7.6	The implications of adopting PBL at SAUs.....	190
7.6.1	The significantly changed roles for educators	190

7.6.2	Student readiness	191
7.6.3	The timing of introducing PBL.....	191
7.6.4	The method of introducing PBL	192
7.6.5	Student evaluation.....	195
7.6.6	Availability of unstructured problems	196
7.6.7	Availability of resources	196
7.7	The limitations adopting PBL at SAUs.....	197
7.7.1	Limited resources (time and manpower)	197
7.7.2	The SAICA ITC examination and the related SAICA knowledge list	198
7.7.2.1	The disciplinary power of the SAICA ITC examination and the related SAICA knowledge list	199
7.7.2.2	The SAICA knowledge list and the overloaded syllabus.....	201
7.7.3	The lack of pedagogical expertise of accounting academics	202
7.7.4	The effect of university management’s response in times of crisis	204
7.8	Chapter summary	206
Chapter 8:	Conclusion and contribution of the study	210
8.1	Introduction	210
8.2	Research questions, approach and method.....	213
8.3	Tracing the trajectory of my argument.....	214
8.4	Main findings from analyses conducted.....	216
8.4.1	Main findings following analysis of the governing SAHE policies	217
8.4.2	Main findings following analysis of the SAICA Competency Framework.....	217
8.4.3	Main findings following the analysis of the actualisation of CT at SAUs	218
8.5	Contribution of this study to the body of knowledge.....	219
8.6	Implications for the South African higher education accounting pedagogy	220
8.6.1	Assessment <i>within</i> teaching and learning	220
8.6.2	Student-centred strategies	221
8.6.3	Reflective practice	222
8.7	Impact of study on myself and further research possibilities.....	222
8.8	Chapter summary and concluding remarks	229
References	231

APPENDIX A: SAICA KNOWLEDGE LIST	267
APPENDIX B1: 2nd year COURSE OUTLINE EXAMPLE	279
APPENDIX B2: 3rd year COURSE OUTLINE EXAMPLE	281
APPENDIX B3: CTA COURSE OUTLINE EXAMPLE	283

LIST OF FIGURES

Figure 1.1: Visual representation of the current qualifying pathway for holding the CA (SA) designation	9
Figure 6.1: A “3P” model for discussing the development of critical thinking competence within a teaching and learning programme.....	120
Figure 6.2: A “3P” model for discussing the development of critical thinking competence within a SAU. (Authors’ own compilation).....	121

LIST OF TABLES

Table 1.1: MAF average in the SAICA ITC exams versus the overall average.....	7
Table 2.1: APA critical thinking cognitive skills.....	25
Table 2.2: APA critical thinking dispositions.....	27

LIST OF ABBREVIATIONS AND ACRONYMS

ACC751	Advanced Management Accounting and Financial Management 751
APA	American Psychological Association
APC	assessment of professional competence
CA	chartered accountant
CA(SA)	chartered accountant (South Africa)
CEO	chief executive officer
CFO	chief financial officer
CPD	continuing professional development
CT	critical thinking
CTA	Certificate in the Theory of Accounting
DCE	democratic citizenship education
DHET	Department of Higher Education & Training
DoBE	Department of Basic Education
FTF	face-to-face
HDI	historically disadvantaged institutions
HE	higher education
HEI	higher education institutions
HERDSA	Higher Education Research and Development Society of Australasia
IFAC	International Federation of Accountants
IFRS	International Financial Reporting Standards
ITC	initial test of competence
LCT	less critical thinking
MAF	management accounting and financial management as well strategy and risk management
MATAs	monitored and timed assessments
MCT	more critical thinking

NCT	neutral critical thinking
NQF	National Qualifications Framework
OBE	outcomes-based education
PBL	problem-based learning
SA	South African
SAHE	South African Higher Education
SAICA	South African Institute of Chartered Accountants
SAQA	South African Qualifications Authority
SAU	SAICA accredited university
SAE&T	South African education and training
T&L	teaching and learning
UG	undergraduate
UWC	University of the Western Cape

CHAPTER 1: INTRODUCTION AND BACKGROUND TO THE STUDY

1.1 THE PURPOSE OF EDUCATION AND CRITICAL THINKING

Albert Einstein famously stated in 1921 that: “education is not the learning of facts, but the training of the mind to think” (Frank, 1963:185). This famous quote by Albert Einstein highlights the importance of cultivating excellence in thought as part of the education process. The late Dr Martin Luther King (1947: 1) also shared Einstein’s sentiment as to the purpose of education when he famously wrote:

Education must also train one for quick, resolute and effective thinking. To think incisively and to think for one’s self is very difficult. We are prone to let our mental life become invaded by legions of half truths, prejudices, and propaganda...

Education must enable one to sift and weigh evidence, to discern the true from the false, the real from the unreal, and the facts from the fiction.

The function of education, therefore, is to teach one to think intensively and to think critically.

The purpose of education, as stated by Einstein (Frank, 1963) and Dr King (1947), clearly reflects the need for teachers to develop critical thinking (CT) competencies in students. Dr King’s reflection that “we are prone to let our mental life become invaded by legions of half truths, prejudices, and propaganda” (1947: 1) indicates that teaching CT is not only important for a specific course or programme of study but is also vital for developing the competency of lifelong learning (Aurentz, 2012: 1). The development of CT in students as an educational imperative is not surprising given the broad aims of education. The educational literature regards the development of students into productive citizens who use their knowledge, abilities, and learning skills to support themselves and others while advancing the human race and promoting equality, justice and peace, as all part of the broad aims of education (Dewey, 1916; Marples, 2012, Noddings, 2013; White, 2010, Whitehead, 1959). Therefore, in light of the pervasive aims of education, the development of CT as an essential competency is vital (Hare, 1998).

CT is widely regarded as an important and necessary skill. It is essential in the workplace, and it can be used to evaluate people, policies and institutions, and in so doing, it assists in addressing social problems (Hatcher & Spencer, 2005). “Critical thinkers raise vital questions and problems, formulate them clearly, gather and assess relevant information, use abstract ideas, think open-mindedly, and communicate effectively with others” (Duron, Limbach & Waugh, 2006: 160). Although the purpose and importance of CT are self-evident, Aurentz (2012) contends that developing CT competencies within students can be challenging, stating: “Teaching one to think critically is no small task. Most students learn by constructing knowledge based on an engaged learning process rather than by absorbing knowledge from passive sources” (Aurentz, 2012:1).

Following Aurentz (2012), fostering student engagement in the learning process is vital if CT competencies are optimally developed. There is considerable support for the need for student engagement to develop CT competencies in the educational literature (Carini, Kuh & Klein, 2006; Espey, 2018; Hwang & Chen, 2017; Snyder & Snyder, 2008). However, the educational literature is also littered with support for Aurentz’s (2012) notion that developing student engagement in CT activities is no easy task (Rippen, Booth, Bowie & Jordan, 2002; Tempelaar, 2006). A review of earlier educational literature reveals that instructional methods seem to contribute to the lack of CT in the classroom. Two quotes often cited together reflect this view. First, Clement (1979: 1) states: “We should be teaching students how to think. Instead, we are teaching them what to think”. Secondly, Norman comments that “it is strange that we expect students to learn, yet seldom teach them anything about learning” (1981: 1).

The narrative above about the importance of CT and the challenges in developing CT competence is particularly significant within the context of South African Higher Education (SAHE). Since 1994, South Africa has seen a significant increase in student enrolment at its universities, which has had a dramatic influence on the demographic profile of the South African student population (Phosa, 2015). This significant increase in student enrolment is in line with Government’s imperative to alleviate poverty and redress inequality, with access to quality education being seen as one of the key measures to achieve those objectives (NPC, 2010). In light of the role of education in alleviating poverty and redressing inequality, it is essential to reflect on whether education is indeed serving this purpose within the South African context. Duarte commented as follows:

“What (whose) purpose does knowledge (education) really serve?” (Duarte, 2016: 465). She contends that there are two possible responses to this question, stating:

“On the one hand, knowledge (education) can be used to achieve material wealth, and/or social status, and/or anything else that is connected to usefulness and purpose, and that may turn knowledge (education) into an instrument. On the other hand, one can say that the only justified usefulness of knowledge (education) is to make it possible for human beings to lead the examined life of Socrates, that is, allow the exercise of the human ability of CT about themselves and about others. In these terms, knowledge has intrinsic value and cannot be regarded as a mere instrument to achieve anything but itself.” (Duarte, 2016: 465-466)

Thus Duarte appears to see education as having two primary purposes: namely “education for human development” and “education for economic growth” (Duarte, 2016: 466). In *Not for Profit*, Nussbaum (2010) distinguishes between ‘education for human development’ and ‘education for economic gain’. Nussbaum (2010) regards CT, the ability to understand and transcend local concerns, and empathy as abilities that must be developed as part of democratic citizenship education. On the other hand, education for profit necessitates specific training skills linked to generating income and, as a result, promoting a specific group, firm, or country’s economic growth (Nussbaum, 2010). Echoing Nussbaum (2010), Duarte comments:

...while the first (educating for human development) in the manner of a Socratic education, emphasizes the foundation of enduring structures of thought related to human dignity, the second (educating for profit), in the manner of a Sophist education, simplifies such structures and reduces them to a strategic format to fit the relative economic priorities. With such overvaluation, knowledge for knowledge—free knowledge—quickly begins to undertake a commitment that negatively affects its nature: it begins to be submissive to its immediate and contingent use. Thus, the search for truth, learning, and the ability of speech become conditioned to what is convenient. And as what is appropriate for one may not be suitable for another, in order for someone to obtain profit, another one must necessarily lose. At the limit, individuals will not see each other as conjoined learners, but as rivals or as business partners at the best (Duarte, 2016: 466).

The reflections of Nussbaum (2010) and Duarte (2016) seem to favour educating for human development related to the development of CT. Consequently, the question arises as to whether the pervasive pedagogy at South African universities is reminiscent of educating for ‘democratic

citizenship’ or ‘educating for profit’? More importantly, linked to this question, does the pervasive pedagogy at our universities, serve its intended purpose? Reflecting on the first question, I would argue that the pervasive pedagogy at South African universities is that of educating for profit. I am supported in my claim by Maistry (2014: 61), who states:

Neoliberal economic imperatives such as individualism, competition, commodification of knowledge and the marketisation of education have been driving the strategic direction of education systems across the world... post-apartheid South Africa has seen firm and decisive shifts towards performativity and neoliberal market-driven discourses.

Reflecting on the Curriculum and Assessment Policy Statement (CAPS), which took effect in 2012, Maistry (2014) further highlights the South African agenda of educating for economic growth when he states:

While the document also makes reference to social justice issues, these are captured in a single point under the purpose of education. The strong market agenda for education in South Africa is alarmingly explicit but appears as an unassuming, innocent and noble will of the people. Its disturbing undertones are eloquently masked by the social justice rhetoric that permeates the policy document (Maistry (2014: 66)

Waghid (2010a) also echoes the notion that education in South Africa seems to have an economic growth agenda when he states:

Education has abdicated from its task of engaging in ethical deliberation and visioning about the good life and has increasingly become an instrument of performativity within the global economy, concerned solely with transmitting the knowledge and skills needed to prepare for economic productivity (Waghid, 2010a: 1057).

In the light of Maistry (2014; 2012) and Waghid (2010a), viewing the current SAHE pedagogy as educating for economic growth is therefore tenable. In addition, it is also questionable whether the current pedagogy is achieving the purpose for which it was intended. In making this contention, it is important to consider that post-1994, increased enrolment at South African universities has not been mirrored by comparable rates of student academic success (Mtshali, 2013). South Africa’s graduation rate of 35% is one of the lowest in the world, and this number is even lower - 15% - when limited to the 23 previously disadvantaged universities in South Africa (Yolisa, 2017). According to Mncayi (2021), a further alarming fact is that of the students who do graduate, the majority were enrolled for qualifications with low employment prospects. Therefore, it is

questionable whether education is currently achieving Government's drive to alleviate poverty and redress inequality. Put differently, within the South African context, educating for profit seems to be falling short of its economic imperative.

However, the focus of this study is not in the fact that the current pervasive pedagogy (educating for profit) in the SAHE landscape seems to be falling short of its economic imperative, but rather with the fact that the current pervasive pedagogy may be falling short of the imperative to develop CT competence in students, as advocated by Einstein (Frank, 1963) and Dr King (1947). This claim is supported by Nussbaum (2010), who, in *Not for Profit*, seems to hold the view that educating for democratic citizenship holds a greater potential for CT development than educating for profit. In the light of the need for student engagement to develop CT competencies in students (Carini, Kuh & Klein, 2006; Espey, 2018; Hwang & Chen, 2017; Snyder & Snyder, 2008), educating for democratic citizenship is, therefore, an appropriate approach for building CT skills. Furthermore, the idea that notions of democratic citizenship education (DCE) fosters student engagement is supported in the educational literature (Dague & Abela, 2020; Power & Scott, 2014; Saltmarsh, 2007).

I would, however, contend that this study, which seeks to evaluate whether fostering environments conducive to DCE holds the potential for greater CT development in accounting students, proposes a non-binary approach to education. Put differently, this study proposes an infusion of educating for human development and economic development in developing CT competence in students. In making this argument, I refer to the fact that the early leaders of the accounting profession advocated for accounting education to integrate technical skills and liberal arts competencies (Merino, 2006). Consequently, the technical accounting content taught within accounting programmes at universities can be seen as educating for economic development, whereas pedagogies fostering notions of DCE can be seen as educating for human development. My argument explored in this thesis is that where notions of DCE are fostered, an enabling environment is created to develop CT competence, which could lead to a greater conceptualisation of the technical accounting content. Therefore, this study proposes a non-binary approach to the development of CT competence within students.

1.2 BACKGROUND

I have been an accounting academic at the University of the Western Cape (UWC) since 2012 and have witnessed the low student success rate first-hand. Specifically, the module for which I am responsible, namely: Advanced Management Accounting and Financial Management 751 (ACC 751) – offered as part of the Certificate in the Theory of Accounting (CTA) programme at UWC and accredited by the South African Institute of Chartered Accountants (SAICA) – has had consistently low average marks for the past few years. Specifically, for the academic years between 2013 and 2020, the average mark¹ for MAC 751 was 47.6% (UWC, 2020). This resulted in an average pass rate² during this period of 48.3% for ACC 751. The benchmark of UWC is a 70% pass rate for all modules; thus, over the academic period referred to, this requirement has not been met (UWC, 2020)

Moreover, the low average marks obtained in Management Accounting are not limited to UWC. In the November 2020 and April 2021 SAICA Initial Test of Competence (ITC) examinations, the national average mark³ for Management Accounting and Finance was 41% and 42%, respectively (SAICA, 2021). This is significant because the ITC is written immediately after a student has completed his or her CTA qualification, which follows the completion of a SAICA accredited undergraduate (UG) degree. Hence, the ITC is written after completing ACC 751. The ITC is the first of two examinations students is required to pass to qualify as a member of SAICA. The ITC examination tests a candidate's competencies in the following six core areas:

- Accounting and external reporting
- Management decision making and control

¹ For the purposes of this study, the average mark for MAC 751 will be calculated as the final marks obtained by all students registered for the specific module divided by the number of students registered for that module. The average mark per year for the period 2013 to 2020 will then be used to calculate the average mark over this six-year period. This data was obtained from the UWC Marks Administration System (UWC, 2020).

² For the purposes of this study, the average pass rate for MAC 751 will be calculated as the number of students who passed the module at the end of each academic year divided by the number of students registered for that module for that year. The average pass rate per year for the period 2013 to 2020 will then be used to calculate the average pass rate over this six-year period. This data was obtained from the UWC Marks Administration System (UWC, 2020).

³ The SAICA ITC examination is the first of two professional examinations attempted by candidates qualifying as chartered accountants of South Africa (CA(SA)s). For the purposes of this study, the average mark obtained in the ITC examinations per subject will be calculated as the cumulative marks obtained by all candidates writing the ITC examinations for the questions related to Management Accounting and Finance, divided by the total number of candidates who wrote the ITC examination.

- Financial management
- Strategy, risk management and governance (SRMG)
- Taxation
- Auditing and assurance

SAICA-accredited universities (SAUs) incorporate the above six core areas into four subjects, namely: Management Accounting and Financial Management (MAF), Financial Accounting (Fin Acc), Taxation (TAX), and Auditing (AUDIT).

At the university level, the competency area, strategy, risk management and governance (SRMG) is incorporated equally into the MAF and AUDIT subjects. At UWC, the competencies in Management Accounting and Financial Management and a significant portion of the SRMG competencies are incorporated into the subject ACC 751. Table 1.1 below shows that the national average for MAF has been lower than the overall average for the specific ITC sitting during the recent November 2020 and April 2021 ITC examinations.

Table 1.1: MAF average in the SAICA ITC exams versus the overall average

	MAF	Overall
November 2020 ITC examination	41%	46%
April 2021 ITC examination	42%	47%

These low average marks observed in ACC751 at UWC as well as the poor performance by students in MAF during the recent ITC exams against the overall average indicate that students generally find MAF at SAICA-accredited post-graduate level to be a challenging subject, necessitating an investigation into how the success rate for this subject can be improved.

Research into factors contributing to success in MAF at advanced levels, such as CTA, has found that many students find the subject challenging as it requires unstructured problem-solving skills (Drennan & Rohde, 2002). In order to be successful in MAF, a student needs to understand the core principles of the subject, but these core principles should be applied in a way that is useful in addressing business problems and making business decisions (Garrison, Noreen, Brewer, & Mardini, 2003). The business problems and/or business decisions that need to be addressed will, however, most likely differ from scenario to scenario, and it is for this reason that I agree with

Drennan and Rohde (2002) that MAF at advanced levels requires unstructured problem-solving skills as there is no set structure to address novel problems.

It is acknowledged that high-level problem-solving skills in MAF cannot be assumed to equate to critical thinking competence. Critical thinking is a pervasive competency, whereas accounting problem-solving skills are domain-specific. I would, however, argue that pervasive critical thinking skills are needed to solve high-level problems in MAF. For example, one of the high-level problems that a student may be presented with within the MAF domain is understanding why a company's profits may have come down in a given financial year while its sales volume increased amidst its expenses remained relatively stable. Profit is simply defined as sales less expenses. Therefore, addressing a problem of this nature will require an analysis of the financial information produced by the company, especially as it relates to sales and expenses. For example, the company's sales may need to be broken down into sales volume and price per product sold and how it differs from the previous year(s). A breakdown of how expenses are allocated to each product may also need to be done and how it differs from the previous year(s).

Through this process of breaking down the financial information into smaller parts, reasons for the decline in profit amidst an increase in sales volume and expenses remaining stable could be found. The process of breaking down information into smaller parts can be seen as exhibiting the higher cognitive skill of 'analysing' as defined by *Blooms Revised Taxonomy* (Anderson & Krathwohl, 2001). In addition, 'analysis' is also seen as a critical thinking cognitive skill, as discussed in Chapter 2 (see Table 2.1). Furthermore, Ennis (1993) also regarded the higher-order thinking skills of Bloom's Taxonomy as synonymous with CT.

However, the need for CT competence is not only crucial for success in MAF. In making this statement, I consider the SAICA ITC exam in its entirety as an example. In order to pass the ITC, a candidate writing the exam needs to obtain at least 200 out of 400 marks. These 400 marks cover MAF (consisting of Management Accounting, Financial Management, as well as Strategy and Risk Management); Financial Accounting; Tax, Auditing and Governance. An evaluation of the verbs used in the required sections of the November 2020 and April 2021 ITC exams reveal that a significant portion of the 400 marks is skewed towards high-order thinking abilities, as indicated by Blooms Revised Taxonomy (Anderson & Krathwohl, 2001; SAICA, 2021a). Therefore, the

examination of critical competence is pervasive across MAF, Financial Accounting, Tax, Auditing and Governance, and not just limited to MAF. Consequently, in the light of Ennis (1993), I argue that where students lack CT skills, they may find it challenging to succeed in the SAICA ITC examinations.

The notion that a lack of CT skills may be causing students to be ill-prepared for SAICA examinations can also be extended to the SAICA Assessment of Professional Competence (APC) exam. Figure 1.1 outlines the CA qualification journey where the SAICA APC exam can be seen as the final big hurdle in this journey. The pass rate in the recent 2020 SAICA APC exam was viewed as “disturbing low” (Nkosi, 2021: 1) and has been dropping steadily since the 2017 SAICA APC exam (Nkosi, 2021). It is important to note that the APC exam is an exam that examines professional skills of which CT is regarded as paramount (SAICA, 2020a).

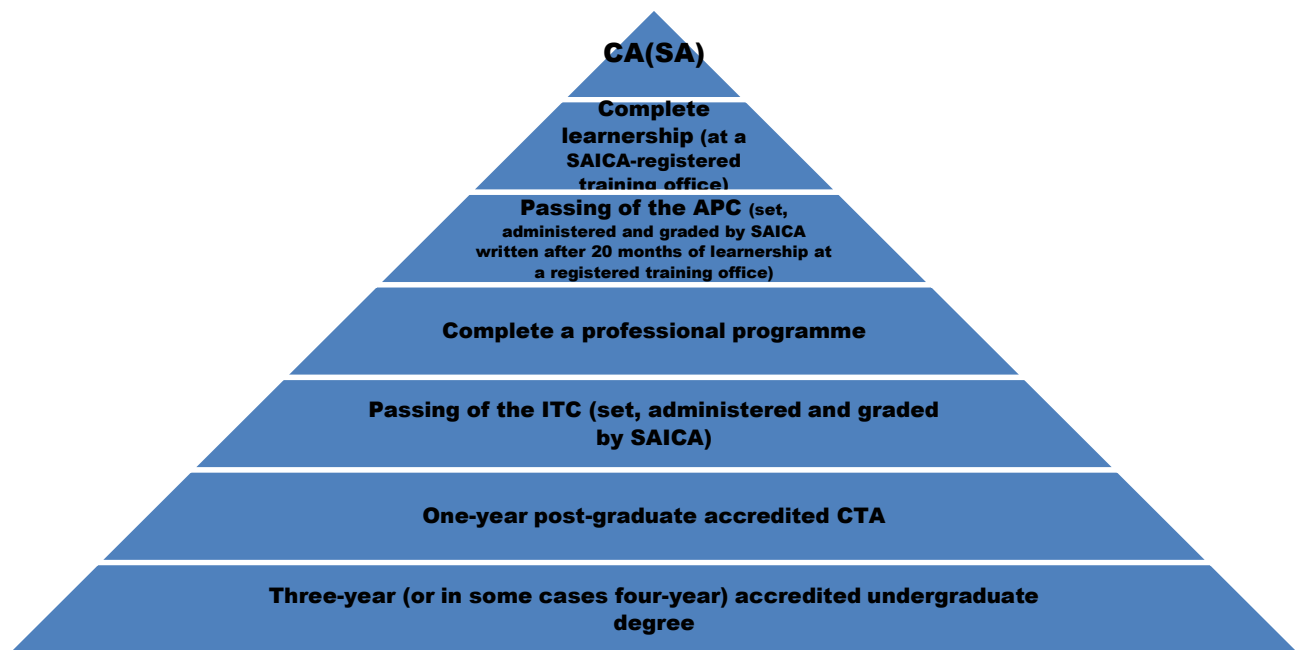


Figure 1.1: Visual representation of the current qualifying pathway for holding the CA (SA) designation

Source: Author's compilation from the SAICA Competency Framework (SAICA, 2019)

My experience as a trainee within a SAICA accredited learnership programme, as indicated by Figure 1.1, is that there is very little opportunity to develop unstructured problem-solving skills. Trainees typically undergo their traineeship at auditing and consulting firms such as Deloitte, EY,

KMPG and PWC. These learnership providers often give their trainees predetermined templates with which to conduct their work as a trainee, and thus there is very little opportunity for trainees to ‘think outside the box’ when faced with professional problems and/or decisions; such as deciding on the appropriate audit procedures for a given financial statement area which needs to be audited, for example, accounts receivable. My argument, therefore, is that if the learnership programme does not develop CT skills, the average prospective CA is dependent on the CT development that takes place within the academic programme at university if they are to exhibit the CT competencies required for success in the SAICA APC exam.

Universities, therefore, play a critical role in developing CT throughout a graduate’s journey to CA qualification. Given the difficulty in developing CT as indicated in the literature (Aurentz, 2012; Rippen, Booth, Bowie & Jordan, 2002; Tempelaar, 2006), this study indicates that it is plausible that optimal CT development in students is not taking place within the SAHE accounting landscape. It is also argued that the low success rates cannot be explained by one factor alone, as there are many critical success factors in education (Fraser & Killen, 2003). However, a lack of optimal CT development may at least, in part, contribute to poor pass rates within the CTA, the ITC and the APC exams. Therefore, a poor success rate in these stages of the SAICA qualification journey frustrates the Government’s imperative to alleviate poverty and redress inequality.

1.3 STATEMENT OF THE PROBLEM

The importance of developing CT skills within the academic accounting programmes offered at universities has been discussed above (see 1.2) as vital for success in MAF and, more broadly, in the SAICA ITC and APC exams. In addition, the Department of Higher Education and Training (DHET), assisted by the South African Qualifications Authority (SAQA), has developed an academic policy for programmes and qualifications in higher education. Through the National Qualifications Framework (NQF), this academic policy provides the detail for each level⁴ of the NQF. Specifically, the NQF levels require that students who graduate with a university degree or

⁴ The NQF is divided into ten levels. The General and Further Education and Training Qualifications sub-framework, Higher Education Qualifications sub-framework, and Occupational Qualifications sub-framework are the three sub-frameworks that make up these ten levels. Each sub-framework has its own set of educational and training institutions that function as providers of NQF-aligned qualifications. Schools (from kindergarten to 12th grade), public and private universities, technical and vocational education and training (TVET) colleges, private colleges, Community Education and Training (CET) colleges, and Skills Development Providers are among these institutions (SDPs).

higher (NQF level 7 or above) should be able to “identify and solve problems in which their responses display that responsible decisions using critical and creative thinking have been made” (DHET, 2002: 20). In addition, the SAICA competency framework, which is required to be adopted by all SAICA accredited universities (SAUs), also includes the development of pervasive skills or competencies that are imperative for accounting students obtaining their accounting qualification (SAICA, 2019). CT skills are part of the pervasive skills required by the SAICA competency framework. Therefore, SAICA’s imperative for CT development makes sense, given the extent of CT competence required for success in the SAICA APC and SAICA ITC exams.

Therefore, this study explores whether the low success rate in CTA, the SAICA ITC and APC exams may be partly a result of a lack of CT development within the pedagogy at SAUs. My own experience as an accounting academic within an SAU is that there is an implicit focus on CT development within the pedagogy. Within the SA context, an implicit focus on CT development in students can also be seen as a DCE problem for two reasons discussed below.

Firstly, passing the SAICA ITC and APC exams requires a measure of CT skills, which this study argues should be developed by the SAHE accounting system. However, I am of the view that some students may have had pre-tertiary CT skills development. This view is supported by Strauss (1982) and Bruner (1983), who posit that children develop information-processing abilities and the ability to evaluate options at an early age due to experiences and interactions within their homes and immediate communities. The implication of the views expressed by Strauss (1982) and Bruner (1983), is that those students who have never developed these skills are at a significant disadvantage compared to those who may have had prior development. Therefore, within the SA context, the result is that it may be difficult or even impossible to redress such inequality if all students are not exposed to optimal CT development within the higher education (HE) pedagogy.

Secondly, following Aurentz’s (2012) notion that fostering student engagement is vital if CT competencies are optimally developed, a lack of student engagement within the SAUs may contribute to sub-optimal CT development. In turn, student engagement is synonymous with environments that foster DCE (Dague & Abela, 2020; Power & Scott, 2014; Saltmarsh, 2007). In short, a lack of student engagement within the SAHE pedagogy may indicate a lack of

understanding about DCE, which in turn may contribute to suboptimal CT development (Aurentz, 2012; Nussbaum, 2010; Duarte, 2016).

The above reasons provide the context in explaining why this study falls within the field of DCE.

1.4 MAIN RESEARCH QUESTION

Given the above problem statement, this study was guided by the following research question:

Can the cultivation of democratic citizenship education (DCE) in South African higher education accounting programmes, enhance the development of CT skills in students?

1.4.1 Sub-research questions

The problem statement and main research question led to the following sub-research questions, which the study seeks to investigate.

- What are the key understandings and views of CT?
- Is there a link between educating for DCE and the development of CT skills?
- Is there a relation between philosophical inquiry and notions of DCE and CT?
- What are the key concepts of CT as it relates to South African higher education policies?
- To what extent is CT actualised within the SAHE accounting landscape?
- How does a reconceptualised notion of DCE assist the SAHE accounting landscape in addressing the problems associated with CT development?
- What are the implications for teaching and learning within the SAHE accounting landscape as a result of fostering notions of DCE insofar as it relates to CT development?

1.5 AIM OF STUDY

This study seeks to investigate the extent to which CT skills are being developed in the accounting programmes accredited by SAICA at South African universities. In addition, this investigation has been conducted to evaluate whether a pedagogy aimed at cultivating democratic values of equality within the SAHE accounting landscape can enhance the development of CT skills.

It is acknowledged that the aim of this study may propose significant reform within the SAHE accounting landscape. In making this acknowledgement, I consider that accounting education can be contextualised within the branch of professional education. Professional education programmes such as accounting are unlike general education programmes like the liberal arts and the social

sciences, which have broader parameters. Within professional programmes, broader changes are more challenging to implement due to the demands of professional bodies and professional exams (Jarvis, 1983). Jarvis (1983: 3) captures the broad aims of education when he states: “Education is any planned series of incidents, having a humanistic basis, directed towards the participant(s)’ learning and understanding”. Dewey (1916: 23) clarifies what is meant by education having a humanistic basis when he states that “[k]nowledge is humanistic in quality not because it is about human products in the past, but because of what it does in liberating human intelligence and human sympathy”.

Jarvis’ (1983) definition of education implies that professional programmes such as accounting may plan their own ‘series of incidents [activities]’. Within the accounting profession, I would argue that the unique ‘series of incidents’, such as professional exams, presents a challenge to incorporating a humanistic underpinning to the accounting pedagogy, as suggested by Dewey (1916) and Goode (1973). Nevertheless, the implementation challenges should not negate the significant importance of accounting professionals being ethically and socially aware if they are to act in the service of others. Therefore, the aims of this study may represent significant implementation challenges within the SAHE accounting landscape, so they should not be overlooked.

1.7 SCOPE OF THE STUDY

In the light of my experience as a lecturer on the CTA programme at UWC, which is one of the participating SAICA-accredited universities, this study focuses on the development of CT skills as part of UWC’s academic accounting programmes but also draws on similarities with other South African universities, which are accredited with SAICA to provide chartered accountancy training. This is because all SAUs have to comply with the SAICA competency framework, and therefore similarities between SAUs are to be expected (SAICA, 2021b).

1.8 RESEARCH PARADIGM AND APPROACH

The overarching research paradigm in this study is an eclectic one, incorporating the interpretivist, critical theory and deconstructive philosophical perspectives. The basis for selecting an eclectic paradigm is discussed in Chapter 3 (see 3.5), where the related meanings of CT and philosophical

inquiry are explored. The study follows a conceptual-deconstructive analysis approach. Waghid & Davids (2020) see the conceptual-deconstructive approach to educational research as:

interested in how students interpret (analyse, explain, elucidate and justify) meanings pertaining to their study and in which ways they can enhance or look beyond constructed and reconstructed meanings - that is, how they can also deconstruct meanings (Waghid & Davids, 2020: 1)

In this study, the related meanings of CT and DCE have been interpreted in an endeavour to analyse the extent of CT development within the SAHE accounting landscape and reconceptualise CT within this landscape. The following philosophers' work was deemed relevant in pursuit of this endeavour: *Jacques Rancière, Jacques Derrida, Seyla Benhabib, Martha Nussbaum, and Michel Foucault.*

1.8.1 Jacques Rancière

Rancière, in his book written for educators, *The ignorant schoolmaster*, argues that teachers engage with their students as intellectual equals in pedagogical encounters. For Rancière (1991), equality is the starting point for teaching and learning and not an outcome to be achieved. Rancière (1991) believes that from this starting point of equality, an environment can be created where students are able 'to come to know', with only minimal intervention on the part of the teacher. He regards this type of 'coming to know' as 'intellectual emancipation'. In chapter 2, Rancière's (1991) views on 'equality' are used to show the importance of fostering the democratic value of equality within pedagogical encounters. More importantly, in the context of the present study's research endeavour, Rancière's notion of 'intellectual emancipation' is also used in Chapter 2 to show how pedagogical environments which foster the democratic value of equality can develop CT skills in students.

1.8.2 Jacques Derrida

The presented study made use of the process of deconstruction that Derrida coined. His work has been described by many as notoriously opaque. As stated by Biesta, "Getting Derrida 'right', that is giving the final representation of the original meaning of oeuvre, is at the very same time not getting him right" (Biesta, 2001: 35)

However, notwithstanding this widely acknowledged problem of interpretation, the following is proffered as a succinct explanation of the purpose of deconstruction:

[Deconstruction is aimed at] “uncovering our preconceived understanding of identity as self-sufficient presence, in order to expose us to the challenge of hitherto concealed, excluded, and suppressed otherness; an otherness which has been ignored in order to preserve the very illusion of identity as self-sufficient presence” (Adams, 2005: 41).

Stated differently, “otherness” is actually constitutive of that which presents itself as pure, self-sufficient and self-present (Biesta, 2001:44). Another aspect of deconstruction is that it is an attempt to bring into view the “impossibility to totalise, the impossibility to articulate a self-sufficient, self-present centre from which everything can be mastered and controlled”. In doing this, the possibility of exclusion is exposed, giving deconstruction its ability to do justice to what is excluded. Justice, according to Derrida, is always directed at those who are excluded, alternatively towards the other. He argues:

If justice is a concern for the other as other, for the otherness of the other, for an otherness that, by definition, we can neither foresee nor totalise, if justice, in short, always addresses itself to the singularity of the other, we are obliged – in the name of justice – to keep the unforeseen possibility of the in-coming of the other, the surprise of the “invention” of the other, open (Derrida, 1992: 20)

The point is that to do justice to the other, one should necessarily include whatever justice might mean, making the task one of constant growth and evolvment. “By doing so, the possibility of excluding the other becomes remote” (Adams, 2005: 42).

This study resonates with Derrida’s (1984) concern for justice to the other given that success within the CA qualification journey requires a measure of CT skills, which in my experience is implicit or ‘hidden’ in the current teaching and learning practices within the SAHE accounting context. Therefore, the thrust of my argument, as presented throughout this study, is that if the SAHE accounting landscape develops minimal CT in students, those students who may have had prior development due perhaps to better prior schooling and better social structures, may be at a significant advantage over their counterparts (Bruner, 1983; Strauss, 1982). Stated as questions in light of Derrida’s (1984) concern for justice to the other, should the CT development within the

SAHE accounting pedagogy be regarded as minimal, who will that privilege? Moreover, who will it disadvantage?

1.8.3 Seyla Benhabib

The relevance of Benhabib's work in the present study lies in her work on deliberative democracy. In *Democracy and difference*, she argues that free and reasoned deliberation holds the key to the legitimacy of democratic institutions (Benhabib, 1996). The deliberative model of democracy is discussed in Chapter 2 and is shown to enable environments conducive to DCE, given that it is premised on deliberations between equals. The possibility of cultivating CT skills in students through free and reasoned deliberation is also discussed in Chapter 2.

1.8.4 Martha Nussbaum

Martha Nussbaum is well-known in the DCE literature for her work on global citizenship. The relevance of her work in the represent study lies in her argument that students should be equipped not only for local or national citizenship but also global citizenship, given that today's democracies are inextricably pluralistic (Nussbaum, 2002). However, to be equipped for global citizenship, Nussbaum (2002) believes that students need to develop CT skills. In Chapter 2, I refer to the work of Nussbaum (2002) to illustrate that educating for global citizenship implies the development of CT skills.

1.8.5 Michel Foucault

Michel Foucault's theories on relations of power and the relationship between power and knowledge were regarded as particularly relevant to the current study. Foucault (1990) regards power as evident in every relationship when he states that "power 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" Foucault (1990: 93). He further clarifies what he means by relations of power when he states:

In]human relations, whether they involve verbal communication such as [that] we are engaged in at this moment, or amorous, institutional, or economic relationships, power is always present: I mean in a relationship in which one person tries to control the conduct of the other. So I am speaking of relations that exist at different levels, in different forms; these power relations are mobile, they can be modified, they are fixed once and for all (Foucault, 1997: 292).

Foucault's views on the interdependent relationship between knowledge and power are also made clear by Smart (1985: 64), who, in explicating Foucault, 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 present study is based, in particular, on an interest in the knowledge-power relationship created by the assessment practices at SAUs. The analysis of the teaching and learning (T&L) programmes at South African universities (SAUs), discussed in chapter 5, revealed a highly driven pedagogy by assessments that mimic the SAICA ITC exam. In chapter 6, the work of Foucault (1991a) was discussed to show how the assessment practices at SAUs are reminiscent of disciplinary power. Foucauldian thought on the possibility of rupturing power relations in assessments was regarded as particularly relevant to this study. On the possibility of rupturing power relations Foucault (1991a: 194), in *Discipline and punish: The birth of a prison*, states:

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 belong to this production.

The possibility of rupturing in assessment practices is discussed in Chapter 6 as holding the potential for CT development in students.

1.9 RESEARCH METHOD

The study involves a conceptual analysis of what gives CT skills within the context of DCE its distinct character. This analysis will "try and make sense of something which seems problematic" (Taylor, 1985:87). In the proposed research, the problematic issue is whether CT skills are being developed in the SAHE accounting system. The conceptual analysis in this study has been underscored by an interpretation of texts, which involves a detailed analysis of educational policy documents, such as the NQF, graduate attributes, specific accounting course documentation, as well as formal assessments. This has been considered necessary in order, firstly, to determine the cognitive level of competencies or CT skills required as an output by the NQF and graduate

attributes, the extent to which this is being developed in pedagogical activities, and how these CT skills are ultimately assessed. This approach is also in line with Yap, Ryan & Yong (2014), who argue that content analysis is an appropriate research method for investigating competencies and is used in most studies that attempt such investigations.

This study also deconstructs the current development of CT skills in the current SAHE accounting system against the backdrop of the NQF and SAICA's competency framework requirements. In addition, given the social imperative of reducing inequality and alleviating poverty, this study also seeks to reconstruct the current teaching and learning practices into new practices that may foster an enabling environment for the development of CT skills for all students entering the SAHE accounting system.

1.10 CHAPTER LAYOUT

The rest of this study has the following structure:

Chapter Two – A conceptual understanding of critical thinking and its relationship with democratic citizenship education

In this chapter, the educational literature is analysed to gain a thorough understanding of what constitutes critical thinking. In addition, this chapter asks whether there is a relationship between a pedagogy incorporating concepts of DCE and the development of critical thinking skills. This chapter, therefore, attempts to answer the following research questions:

- What are the key understandings and views of critical thinking?
- Is there a link between educating for DCE and the development of CT skills?

Chapter Three – Critical thinking and philosophical inquiry: In search of related meanings

In building on the key outcomes of Chapter 2, the purpose of Chapter 3 is threefold. Chapter 3 firstly explores the underlying philosophical assumptions appropriate for this study. Secondly, this chapter explores the relationship between the meaning of philosophical inquiry and that of critical thinking. Finally, where it has been found that philosophical inquiry is synonymous with the related meanings of critical thinking, this chapter introduces the possibility that an accounting pedagogy incorporating philosophical inquiry notions could develop critical thinking skills. This chapter, therefore, attempts to answer the following research question:

Is there a relationship between philosophical inquiry and notions of DCE and critical thinking?

Chapter Four – Higher education policies in South Africa and their implications for developing critical thinking

In this chapter, the intention is to analyse the key educational policy documents that govern SAHE. This has been done in an endeavour to determine the implications of these policy texts on the development of CT competencies in students enrolled in the SAHE landscape. This chapter, therefore, attempts to answer the following research question:

What are the key concepts of critical thinking related to South African higher education policies?

Chapter Five – The actualisation of critical thinking in contemporary higher education in South Africa

Building on the notions of critical thinking discussed in Chapter 2 and the SAHE requirements for CT development discussed in Chapter 4, this chapter explores the actualisation of critical thinking within the contemporary higher education landscape.

Therefore, this chapter begins to answer the following research question:

- To what extent is critical thinking actualised within the SAHE accounting landscape?

Chapter Six – The actualisation of critical thinking in South African higher accounting education

Following from Chapter 5, this chapter explores the actualisation of critical thinking; specifically within the SAHE accounting landscape. Therefore, this chapter continues to answer the following research question:

- To what extent is critical thinking actualised within the SAHE accounting landscape?

Chapter Seven – A reconceptualised view of critical thinking within the South African Higher Education accounting landscape and its implications for teaching and learning

This chapter suggests possible changes needed to address shortfalls in CT development in the SAHE accounting landscape, laid bare by the deconstructive analysis adopted in Chapter 5.

This chapter, therefore, attempts to answer the following research questions:

- How does a reconceptualised notion of DCE assist the SAHE accounting landscape in addressing the problems associated with CT development?
- What are the implications for teaching and learning in the SAHE accounting landscape due to fostering notions of DCE insofar as it relates to CT development?

Chapter Eight – Summary and conclusion

In the final and concluding chapter, a summary of my argument that a pedagogy fostering an environment of DCE can enhance the development of critical thinking skills in students is provided.

CHAPTER 2: A CONCEPTUAL UNDERSTANDING OF CRITICAL THINKING AND ITS RELATIONSHIP TO DEMOCRATIC CITIZENSHIP EDUCATION

2.1 INTRODUCTION

This study seeks to analyse the extent to which critical thinking skills are being developed in professional accounting programmes at South African (SA) universities. This study attempted to determine whether cultivating notions of democratic citizenship education (DCE) could enhance the development of critical thinking skills in South African higher education (SAHE) accounting programmes.

To this end, this chapter clarifies the notions of critical thinking and DCE, and most importantly, seeks to determine if and why there is a relationship between these two concepts. Hence, in this chapter, I have reviewed relevant literature in order to:

- gain a thorough understanding of what constitutes critical thinking;
- identify the key concepts of DCE as these relate to SAHE; and
- determine whether there is a relationship between a pedagogy incorporating concepts of DCE and the development of critical thinking skills.

This chapter, therefore, also answers the following sub-research questions:

- What are the key understandings and views of critical thinking?
- What are the key concepts of DCE as they relate to SAHE?
- Is there a link between educating for DCE and developing critical thinking skills?

The remainder of Chapter 2 is therefore presented as follows:

- Section 2.2 will discuss the constituent views and understandings of critical thinking and conceptualise the definition of critical thinking to be used in this study;
- Section 2.3 presents a clarification of the key concepts of DCE and a discussion of the relationship between DCE and the development of critical thinking skills. The conceptualisation of the interconnected relationship between DCE and critical thinking is regarded as a key aim of this study.

- Finally, Section 2.4 will provide a summary of the key understandings discussed and the key arguments presented in this chapter.

2.2 WHAT IS CRITICAL THINKING?

Gaining a conceptual understanding of CT is quite difficult as there is limited consensus on a clear definition (Hepner, 2015; Rubinfeld & Scheffer, 2015). It is, therefore, often not well understood and applied inconsistently (Kataoka-Yahiro & Saylor, 1994). The concept of CT can also be interpreted in many different ways (Nair & Stamler, 2013). The concept of CT has been researched in multiple disciplines, with innumerable definitions of CT existing in the literature (Atabaki, Keshtiaray & Yarmohammadian, 2015; Jordan D'Ambrisi, 2011). According to Hepner (2015), the lack of consensus regarding the concept of CT among multiple disciplines has a negative effect on students, educators and employers alike. The following section will discuss some of the substitute terms for CT.

2.2.1 Substitute terms for critical thinking

There are a host of substitute terms for the concept of CT, and Turner (2005) believes that the sheer number of substitute terms contributes to the confusion surrounding the concept. Turner (2005) conducted a conceptual analysis of CT and found 27 substitute terms in the literature. The analysis found that the terms 'problem-solving' and 'decision-making' were most often used as synonyms for CT. However, Bailin, Case, Coombs and Daniels (1999a) contend that 'problem-solving' and 'decision-making' should be seen as contexts in which the term 'CT skills' can be used rather than synonyms of CT (Bailin et al., 1999a). The term 'CT' is also often used interchangeably with 'higher-order thinking' (Facione, 1990; Hepner, 2015; Lewis & Smith, 1993). Ennis (1985), however, takes the view that 'critical thinking' is a more clearly defined concept than 'higher-order thinking', which he regards as a vague term. Further substitute terms for CT include 'creative thinking' (Facione, 1990; Mojica, 2010), 'rational thought' (Lewis & Smith, 1993), 'reasoning' (Hepner, 2015; Lewis & Smith, 1993), 'thinking skills' (Mojica, 2010), 'critical reflection', 'argumentation', 'judgement' and 'metacognition' (Hepner, 2015). Despite these numerous surrogate terms, I have, however, used the term 'CT', as I agree with Mojica (2010), who found that the term 'CT' is most widely used in the literature, with the surrogate terms being used merely as related terms (Mojica, 2010).

Although a universally accepted definition of CT may not exist, and despite the complexities highlighted above, it is nevertheless vital to have a thorough conceptual understanding of the concept of CT. (Bailin, Case, Coombs & Daniels, 1999b). This conceptual understanding is especially important in the context of the current study, given Brunt's (2005) view that each researcher has the responsibility to state precisely the definition of CT that forms the basis for their study. In this regard, the definition of CT used by the American Psychological Association (APA) Delphi Study on CT (CT) has been preferred in this study. The reasons for choosing the definition of CT as per the APA Delphi study as the conceptualisation of CT for this study is laid out below:

- The APA Delphi study definition of CT has been cited as a seminal work in various studies (Terblanche, 2018). Consequently, the APA Delphi study has laid the foundation for various other studies and disciplines (Brudvig, Dirkes, Dutta & Rane, 2013; Carter, Creedy & Sidebotham, 2015; Hepner, 2015; Paul, 2014; Pitt, Powis, Levett-Jones & Hunter, 2015; Reed, 1998; Rubinfeld & Scheffer, 2015; Shin, Ma, Park, Ji & Kim, 2015; Van Erp, 2008).
- Furthermore, given the calibre of the panel of experts, the APA Delphi study is regarded as a leading definition of CT (Abrami et al., 2008; 2015).
- Finally, the fact that the Higher Education Research and Development Society of Australasia (HERDSA) makes extensive use of the APA definition of CT, is testament to the high regard given to the consensus reached by the APA Delphi panel of experts (Vardi, 2013).

The definition of CT used by the APA Delphi study is discussed in the next section.

2.2.2 Definition and dimensions of critical thinking according to the APA Delphi study

The APA Delphi consensus study on CT was conducted following the increasingly held view that CT lies at the heart of education. However, due to the many different viewpoints on CT, as briefly reflected in 2.2.1, clarity concerning the exact skills and dispositions characteristic of CT was needed (Terblanche, 2018). This was accompanied by questions around how one effectively teaches CT and how it can be assessed (Facione, 1990). To resolve some of these questions, the APA Committee on Pre-College Philosophy sponsored a Delphi research study on CT, which was directed by Facione (1990). The Delphi study is regarded by many as revolutionary in its attempt

at reaching consensus on the concept of CT between various disciplines (Hepner, 2015; Rubenfeld & Scheffer, 2015).

The APA Delphi study consisted of an interactive panel of 46 experts in CT assessment, instruction and theory, from the United States and Canada (Facione, 1990; 2011). The expert panel comprised 52% philosophers, 22% education experts, 20% social science experts and 6% physical sciences experts (Facione, 1990). In addition, Ennis (1985) and Paul (1992), who are regarded as leading CT scholars, both formed part of the APA Delphi panel of experts (Abrami et al., 2008; Facione 1990).

The study, which ran from February 1988 to November 1989, began by identifying the key elements of CT that could be expected of a student in higher education (Facione 1990). This study led to a comprehensive conceptualisation of CT applicable to instructional and educational purposes over various disciplines. This conceptualisation of CT was summarised in a document entitled CT: A statement of expert consensus for purposes of educational assessment and instruction – executive summary of “The Delphi Report” (Facione, 1990).

The expert panel arrived at the following consensus statement (definition) concerning CT and the ideal critical thinker (Facione, 1990: 3):

We understand critical thinking to be purposeful, self-regulatory judgement which results in interpretation, analysis, evaluation and inference, as well as explanation of the evidential, conceptual, methodological, criteriological or contextual considerations upon which that judgement is based. Critical thinking is essential as a tool of inquiry. As such, critical thinking is a liberating force in education and a powerful resource in one’s personal and civic life. While not synonymous with good thinking, critical thinking is a pervasive and self-rectifying human phenomenon.

The ideal critical thinker is habitually inquisitive, well-informed, trustful of reason, open-minded, flexible, fair-minded in evaluation, honest in facing personal biases, prudent in making judgements, willing to reconsider, clear about issues, orderly in complex matters, diligent in seeking relevant information, reasonable in the selection of criteria, focused in inquiry and persistent in seeking results which are as precise as the subject and the circumstances of inquiry permit. Thus, educating good critical thinkers means working toward this ideal. It combines developing critical thinking skills with nurturing

those dispositions which consistently yield useful insights and which are the basis of a rational and democratic society

The APA’s Delphi report (see Facione, 1990) reveals that the experts reached a consensus on the notion that CT is considered to be “purposeful and self-adjusting judgement of what to believe or do” (Facione, 2000: 61). In addition to developing a definition of CT, the panel also determined that CT comprises two dimensions, namely a cognitive skills dimension and a dispositions dimension (Carter et al., 2015; Facione, 1990). For the panel, it was apparent that these two dimensions are important to conceptualise CT (Facione 1990; 2000; Taube, 1995).

The APA panel identified six cognitive skills and nineteen disposition dimensions as illustrated in Tables 2.1 and 2.2. A brief discussion of the consensus reached regarding the cognitive skills and dispositions follows.

Table 2.1: APA critical thinking cognitive skills

Core cognitive skill	APA consensus description of cognitive skill
Interpretation	To comprehend and express the meaning or significance of a wide variety of experiences, situations, data, events, judgements, conventions, beliefs, rules, procedures or criteria.
Analysis	To identify the intended and actual inferential relationships between statements, questions, concepts, descriptions or other forms of representation intended to express beliefs, judgements, experiences, reasons, information or opinions.
Evaluation	To assess the credibility of statements or other representations, which are accounts or descriptions of a person’s perception, experience, situation, judgement, belief or opinion, and to assess the logical strength of the actual or intended inferential relationships between statements, descriptions, questions or other forms of representation.
Inference	To identify and secure elements needed to draw reasonable conclusions; to form conjectures and hypotheses; to consider relevant information, and deduce the consequences flowing from data, statements, principles, or other forms of representation.
Explanation	To state the results of one’s reasoning; to justify that reasoning in terms of the evidential, conceptual, methodological, criteriological and contextual considerations on which one’s results were based; and to present one’s reasoning in the form of cogent arguments.
Self-regulation	Self-consciously monitoring one’s cognitive activities, the elements used in those activities and the results educed, particularly by applying skills in analysis and evaluation to one’s own inferential judgements with a view to questioning, confirming, validating or correcting either one’s reasoning or one’s results.

Source: Adapted from Facione (1990: 8–19)

The APA panel of experts came to the consensus that, despite the importance of cognitive skills, a person is only considered a good critical thinker if they apply their cognitive skills as one may possess many cognitive skills but may not have the “keenness of mind” to use them (Facione, 2011:10). Halpern (1998) supports this view by explaining that, while an individual might possess exceptional CT skills, it is of no value if they choose not to use them.

The APA further argued that good critical thinkers should have “a critical spirit which provides them with an eagerness to search for trustworthy evidence, devotion to reason as well as a keen and inquisitive mind” (Facione, 2011: 11). This ‘critical spirit’ can also be seen as a disposition toward CT (Terblanche, 2018). Quoting Facione (1990), Terblanche (2018: 37) further explains that “cognitive skills can be compared to a growing plant. Without water [the dispositions], the thirsty plant would not be able to grow”. It, therefore, stands to reason that CT dispositions are vital in the development of CT (Colucciello, 1999). A brief discussion of the consensus reached by the panel regarding dispositions toward CT follows below.

Table 2.2: APA critical thinking dispositions

Dispositions

Approaches to life and living in general:

- inquisitiveness with regard to a wide range of issues;
- concern to become and remain generally well informed;
- alertness to opportunities to use critical thinking;
- trust in the processes of reasoned inquiry;
- self-confidence in one's own ability to reason;
- open-mindedness regarding divergent world views;
- flexibility in considering alternatives and opinions;
- understanding the opinions of other people;
- fair-mindedness in appraising reasoning;
- honesty in facing one's own biases, prejudices, stereotypes, egocentric or socio-centric tendencies;
- prudence in suspending, making or altering judgements; and
- willingness to reconsider and revise views where honest reflection suggests that change is warranted.

Approaches to specific issues, questions or problems:

- clarity in stating the question or concern;
- orderliness in working with complexity;
- diligence in seeking relevant information;
- reasonableness in selecting and applying criteria;
- care in focusing attention on the concern at hand;
- persistence though difficulties are encountered; and
- precision to the degree permitted by the subject and the circumstance.

Source: Adapted from Facione (1990: 2–13)

The APA report distinguished between two categories of dispositions: approaches to life and living in general and approaches to specific issues, questions, and problems (Facione, 1990). In short, dispositions are known features of a person's personality and habitual ways of acting or reacting in certain circumstances (Facione, 2000).

In summary, the work of the APA Delphi panel strongly reveals that CT comprises two essential dimensions, namely cognitive skills and dispositions. However, it should also be mentioned that one does not have to be skilful in all cognitive skills and sub-skills to be perceived to have CT abilities, as mentioned explicitly by the APA Delphi Report (Facione, 1990). Similarly, Facione posits that an individual may not have refined all the dispositions that characterise a good critical thinker (Facione, 1990). I agree with Facione (1990) that, while possessing all the skills and

dispositions of CT may not be realistic, educators still have a responsibility to instil CT into their students, and thus should not abandon their quest to develop good critical thinkers.

To sum up, this section outlines some of the constituent views of CT and discusses why the APA Delphi study definition of CT should be conceptualised as the definition of CT within the context of this study.

2.3 WHAT IS DEMOCRATIC CITIZENSHIP EDUCATION (DCE)?

In the previous section, the APA Delphi study consensus on CT was conceptualised as the key definition of CT to be used in this study amidst the many related CT views in the literature. However, the guiding question of this study is whether the cultivation of DCE within the SAHE accounting landscape could enhance the development of CT skills in students. This section, therefore, provides a basis for answering this guiding research question. It does so by firstly exploring the concept of '*citizenship*' within the concept of DCE. An understanding of DCE is then explored, followed by a discussion on why fostering notions of DCE in students is particularly important in the SA context. Finally, in the latter part of this section, I discuss how fostering notions of DCE parallels with notions of CT by drawing on the philosophical ideas on DCE of Jacques Rancière, Seyla Benhabib and Martha Nussbaum.

2.3.1 The concept of citizenship

Defining the concept of citizenship is complex because it relates not only to a political domain but also to everyday life, and thus it is very multifaceted (Birzea, 2000; Veugelers, 2007). Nevertheless, many authors have attempted to define the concept (Barbalet, 1988; Birzea, 2000; Janowitz, 1983; Kymlicka & Norman, 1994; Turner, 1993). I have chosen to lean on the definition of citizenship as espoused by Marshall (1950) to establish a working definition of citizenship to be used in this study.

For Marshall (1950), citizenship comprises three main elements. These elements include the right to civil and political freedom and social rights. The rights necessary for individual freedom (liberty of the person, freedom of speech, thought, and faith, right to property, equality under the law, and so on) make up the civil component of citizenship. In this regard, the rule of law and a judicial system is seen to be the institutions responsible for upholding civil rights (Marshall, 1950).

Political freedom or political rights are related to parliamentary institutions and include the right to exercise political power as a member of a body endowed with political authority or as an elector of the members of such a body (Birzea, 2000; Marshall, 1950). Finally, (but perhaps most importantly, as will be discussed later) social or welfare rights focus on ensuring equal access to what are considered to be basic socio-economic rights such as the right to education, health care, housing, and a minimum level of income.

According to Marshall (1950), citizenship is only effective if it gives access to all three sorts of rights discussed in the previous paragraph. However, Marshall (1950) believes that while all three rights are important, the social component of citizenship provides the key prerequisite for social harmony and effective citizen engagement. My own view on citizenship supports Marshall's (1950) contention that the social component should be regarded as the cornerstone component. I shall now elucidate why I support Marshall's (1950) view. While it is important to have liberty and to exercise political power, the expression of one's liberty and the wielding of one's political power should be in light of one's social awareness. For example, when expressing one's freedom of speech and, for example, when deciding which political party to vote for in an election, one should always also be open to 'the other' in a sense coined by Derrida's (1984) reflection of deconstruction. Derrida posits that: "Rather than being destructive, negative, or an enclosure in nothingness, deconstruction is an openness towards the other" (Derrida, 1984: 124). He further posits that:

Once you relate to the other as the other, then something incalculable comes on the scene, something which cannot be reduced to the law or to the history of legal structures. This is what gives deconstruction its movement (Caputo, 1997: 17-18).

I am arguing in the light of Marshall (1950) and Derrida (1984; 1997) that a democracy has a greater chance of succeeding if its citizens exercise their liberty and political power while also being mindful and open to the humanity and dignity of *'the other'*. Put differently, while exercising my freedoms, I am constantly aware of the age-old adage of "do unto others as you wish others would do unto you". Thus, when I speak freely (civil freedom), I will endeavour to speak in a manner that does not offend the social welfare rights of others. Likewise, when I exercise my political power by voting (political freedom) as an example, I will consider which political party or candidate is most likely to fight for my own social welfare rights and the rights of others.

Now that a working definition of citizenship has been determined, I shall discuss the concept of DCE and its importance in the South African context.

2.3.2 The concept of DCE and its importance within the SA context

Broadly speaking, DCE can be viewed as developing responsible and accountable students (as defined in my working definition above). The *Council of Europe* provides a more specific definition when it regards DCE as:

the set of practices and activities aimed at making young people and adults better equipped to participate actively in democratic life by assuming and exercising their rights and responsibilities in society (Birzea, 1996: 18).

In the SA context, DCE was regarded as imperative in light of the ills of our apartheid past. The need for educational reform in SA, in light of our unequal past, was aptly captured by Davids (2018: 1-2), when she stated that:

Key to educational reform in post-apartheid South Africa was to undo historical and racially-based inequalities, while simultaneously implementing an education system that would cultivate a citizenship education necessary for a democratic society. Democratic South Africa was in need of an education system that would instil the values critical for a humane and socially just society.

My understanding of Davids (2018) was that SA was in great need of a values-based education system after the ills of our apartheid past. To this end in February 2000, former education minister Kader Asmal established a working group on “Values, Education and Democracy” (DoE, 1999: 66-67). One of the functions of the working group was to present recommendations for establishing an education system that fostered democratic values and social participation (Waghid, 2004). In this regard, the working group presented its findings in a report entitled *‘Values, Education and Democracy: Report of the Working Group on Values in Education’* in May 2000. According to the Working Group's report, the democratic Constitution and Bill of Rights, which were adopted in 1996, offered the framework for a democratic philosophy of education. While the group's work focused on schools, I would argue that the relevance of their findings applies equally to higher education institutions (HEIs). In this regard, it should be borne in mind that, similar to schools, HEIs are regarded as democratic spaces. In addition to being similar to schools,

HEIs were also shaped by the apartheid policies of the National Party government prior to 1994 (Bunting, 2006).

The Working Group regarded the following educational outcomes as imperative for SA's post-1994 education system (DoE, 2000). The education system should:

1. Develop the intellectual abilities and critical capacities of students;
2. Foster a climate of inclusiveness in educational institutions;
3. Develop problem-solving abilities in students.

The Working Group introduced 'six values', which they claimed would lead to the development of students who exhibited problem-solving abilities (DoE, 2000): 'Equity', 'tolerance', 'multilingualism', 'openness', 'accountability', and 'social honour' (DoE, 2000). The intention was to promote these values at educational institutions to bring about a democratic philosophy of education, enshrined with the democratic Constitution and Bill of Rights. (DoE, 2000). The educational outcomes and values, referred to by the Working Group, reveal similarities to notions of CT, as espoused by the APA Delphi study panel of experts on CT (See 2.2.2). I will discuss these similarities in the ensuing paragraphs.

The need to develop a student's problem-solving ability implies the need to develop their higher-order cognitive abilities. In making this argument, I am supported by Alkhatib (2019: 3), who states that "problem-solving is the initial stage of engaging in higher-order thinking". Similarly, Wilkins (1997) notes that higher-order thinking skills are those that are linked to effective problem-solving. It should also be noted that Ennis (1993) regards the higher-order cognitive abilities as being synonymous with CT. The Working Group's suggestion that problem-solving abilities be developed in students implies that the development of CT skills is imperative if a democratic philosophy of education is to be engendered within SA's education system.

In addition, I would argue that the promotion of the values of *equity*, *tolerance* and *openness* is synonymous with the CT dispositions of "open-mindedness", "fairmindedness", and "understanding the opinions of other people" as espoused by the APA Delphi study panel of experts on CT (Facione, 1990: 25; See also 2.2.2). In sum, therefore, the development of the democratic philosophy of education outcomes, as suggested by the Working Group on *Values*,

Education and Democracy (DoE, 1999), as well as fostering of their suggested democratic values, holds the potential for CT development, within students at educational institutions.

It is recognised that while a relationship between CT and DCE exists, as has been discussed, this relationship is not a direct one but rather parallel. Therefore, in the next section, I will explore this parallel relationship in more depth. I will do this by leaning on some of the philosophical ideas on DCE by Jacques Rancière, Seyla Benhabib and Martha Nussbaum and discuss how these ideas parallels with notions of CT.

2.3.3 The relationship between notions of DCE and CT development

In 2.3.2, I pointed out that there may be an interdependent relationship between DCE and the development of CT skills. What follows is a discussion of the development of CT skills within an environment fostering notions of DCE, concerning the work of Jacques Rancière, Seyla Benhabib and Martha Nussbaum.

2.3.3.1 Jacques Rancière

The work of French philosopher Jacques Rancière in *The Ignorant Schoolmaster* (1991), provides a useful example of how fostering notions of DCE likewise fosters notions of CT development. *The Ignorant Schoolmaster* recounts the story of Joseph Jacotot, who was a lecturer in French literature and did not speak Flemish, but who was able to help Flemish students to understand French literature, despite not understanding any French (Rancière, 1991).

For Rancière (1991: 7), it was clear that traditional teaching methods aimed at learning by instruction “stultify” learning. This way of learning was, however, the norm at the time of Joseph Jacotot, as evidenced by Rancière’s comment that:

until then, he had believed what all conscientious professors believed: that the important business of the master is to transmit his knowledge to his students so as to bring them, by degrees, to his own level of expertise. (Rancière, 1991: 2)

Rancière (1991) referred to this way of teaching by instruction as “explication” and viewed it as “enforced stultification” (Rancière, 1991: 7). Rancière’s (1991) further objection to learning by instruction is also evident when he states that:

And yet that logic is not without certain obscurities. Consider, for example, a book in the hands of a student. The book is made up of a series of reasonings designed to make a student

understand some material. But now the schoolmaster opens his mouth to explain the book. He makes a series of reasonings in order to explain the series of reasonings that constitute the book. But why should the book need such help? (Rancière, 1991: 4).

Rancière (1991) also believed that the human will could be a barrier to learning, as is evident when he states, “[man] is a will served by intelligence” (Rancière, 1991: 52). However, Rancière (1991: 54-55) clarifies what he means by this statement when he states that:

I want to look and I see. I want to listen and I hear. I want to touch and my arm reaches out, wanders along the surfaces of objects or penetrates into their interior; my hand opens, develops, extends, closes up; my fingers spread out or move together by obeying my will. In that act of touching, I know only my will to touch. That will is neither my hand, nor my brain, nor my touching. That will is me, my soul, it is my power, it is my faculty. I feel that will, it is present in me, it is myself; as for the manner in which I am obeyed, that I don't feel, that I only know by its acts ... I consider ideation like touching. I have sensations when I like; I order my senses to bring them to me. I have ideas when I like; I order my intelligence to look for them, to feel. The hand and the intelligence are slaves, each with its own attributes. Man is a will served by an intelligence.

My deduction following the above is that self-determination [the will] produces an action [touch, hear, see etc.] and following this action, a result is produced [e.g. intelligence]. In my view, the idea that self-determination could lead to intelligence is echoed by Higgs (1993: 86) when he states that:

Education is not essentially the learning of facts nor the acquisition of skills but an attempt to bring influences to bear that will actualise the individual person's character, abilities and capacities. It is an activity directed at self-realisation whereby individuals are equipped for the task of living meaningfully and guided in their aspirations and actions by their own sense of self-determination.

My explication of Higgs (1993) is that where Rancière (1991) refers to intelligence following the will, Higgs (1993) refers to an education following a sense of self-determination. I would therefore argue that within a learning context, the words ‘will’ and ‘self-determination’ have related meanings, and thus related results i.e. ‘an intelligence’ or ‘an education’. Higgs (2003: 86) elucidates the idea of intelligence or education as consisting of the impact on an “individual person’s character, abilities, and capacities”. Every person's character, abilities, and capacities are

unique, and in my view, this suffices to explain why an intelligence or an education is unique to each person. Put differently, the effect education has on the development of each person's character, abilities, and capacities are unique. This understanding of education is supported by Higgs (2003: 86) when he states that: "Education means leading out the individual nature in each man and woman to its true fullness and so bringing about the expression of their individual uniqueness".

Most importantly for Rancière (1991), the ideal learning environment is one where educators regard students as possessing equal intelligence and, as a result, able 'to come to know' with only minimal intervention on the part of the educator. Therefore, the democratic value of equality within the pedagogy was critical for Rancière (1991). Recounting Joseph Jacotot, Rancière (1991) shows that Flemish students could learn French without the help of their French master (Jacotot), who understood no Flemish. This was possible because Jacotot realised that because he did not understand Flemish, he had nothing to offer his students except to bring them to understand that they were of equal intelligence. The only link between the intelligence of Jacotot, the teacher, and the intelligence of the students, was the intelligence of the *Télémaque* (which was the French literature prescribed by Jacotot, and which was translated into Flemish). This enabling environment required an exercise of the human will on the part of the educator not to 'explicate', but also an exercise on the part of students to be willing to learn by themselves, even though humans are "naturally intellectually lazy", as Kant (1784 cited Porter, 1990: 5) posits. The ideal learning environment, according to Rancière (1991: 72), is, therefore, one where the will of the educator not to explicate, and the will of the student to learn, are in agreement, as is evident below:

Reason begins when discourses organized with the goal of being right cease, begins where equality is recognized: not an equality decreed by law or force, not a passively received equality, but an equality in act, verified, at each step by those marchers who, in their constant attention to themselves and in their endless revolving around the truth, find the right sentences to make themselves understood by others (Rancière, 1991: 72).

Rancière (1991) regarded the state in which the will of the educator not to explicate and the student's will to learn coincided as emancipation.

"...In the experimental situation Jacotot created, the student was linked to a will, Jacotot's and to an intelligence, the book's – the two entirely distinct. We will call the known and

maintained differences of the two relations – the act of an intelligence obeying only itself even while the will obeys another will – emancipation.”

Recounting Jacotot, I infer that meaningful learning (or CT), according to Rancière (1991), requires both cognitive skills and dispositions similar to the APA Delphi study (Facione, 1990). The Flemish students learning the *Télémaque*, written in French, but translated into Flemish, had to exert their will to learn French in this manner. The exerting of one’s will [self-determination] to learn or think relates to the CT dispositions, as espoused by the APA Delphi study panel of experts. To name some examples, the CT dispositions of: “concern to become and remain generally well- informed”; “diligence in seeking relevant information”; “care in focusing attention on the concern at hand”; and “persistence though difficulties are encountered” (Facione, 1990: 25), all require exertion of the human will. Therefore, it is critical to foster environments where students are motivated and engaged if these CT dispositions are developed. Pedagogical environments, which *inter alia*, foster student motivation and student engagement, will be discussed in Chapter 6 (See para 6.4).

In addition, by understanding the French text regarding the translated Flemish text, the Flemish students also displayed cognitive skills, as is evident in the following statement, “[i]f they had understood the language by learning Fenelon, it was simply through the gymnastics of comparing the page on the left with the page on the right” (Rancière, 1991: 10).

The ‘gymnastics’ referred to in the text above, is reminiscent of “interpretation”, “analysis”, “evaluation” and “inference”, which are all cognitive skills (Facione, 1990: 19)

Finally, as discussed in the previous paragraphs, I would argue that imposing the democratic value of ‘equality’ provided the impetus for developing cognitive skills and dispositions. For Rancière (1991: 138), equality was the starting point to teaching and learning, as is evident when he states that: “[e]quality was not an end to attain, but a point of departure, a supposition to maintain in every circumstance”. The fostering of learning environments marked by *inter alia* the democratic value of equality was discussed earlier as educating for democratic citizenship (DoE, 2000; see 2.3.2). Therefore the recount of Jacotot in Rancière’s (1991) *The Ignorant Schoolmaster* provides a striking example of how educating within a DCE framework could cultivate the development of CT skills.

2.3.3.2 *Seyla Benhabib*

Seyla Benhabib is a Turkish-American philosopher. In reflecting on how her work shows a relationship between CT and educating for DCE, I will focus on the key elements from *Democracy and difference* (Benhabib, 1996).

Benhabib (1996) believes that there should be a balancing act between economic welfare, collective identity and the demands of democratic legitimacy in a well-run democracy (Benhabib, 1996). However, she cautions that an overemphasis on economic welfare (which may be the case in many countries) threatens this required equilibrium, and among other things, it specifically undermines democratic legitimacy. She further believes that free and reasoned deliberation holds the key to the legitimacy of democratic institutions:

Democracy, in my view, is best understood as a model for organizing the collective and public exercise of power in the major institutions of a society on the basis of the principle that decisions affecting the well-being of a collectively can be viewed as the outcome of a procedure of free and reasoned deliberation among individuals considered as moral equals (Benhabib, 1996: 68).

Benhabib advocates for a “deliberative model of democracy” (Benhabib, 1996: 69) to attain a legitimate and rational democracy. According to Benhabib, this entails “collective deliberation conducted rationally and fairly among free and equal citizens” (Benhabib, 1996: 69).

My rationale for highlighting the deliberative model of democracy proposed by Benhabib (1996) lies in the possibilities this model creates for the development of CT. Benhabib (1996) also points out that it is a matter of impossibility for any single individual to predict the variation in perspectives relating to ethics and politics that different individuals may hold. Similarly, one individual is unlikely to have all the information relevant to a decision affecting all other individuals. I, therefore, agree with Benhabib (1996) when she states that deliberation allows for an “enlarged mentality” (Benhabib, 1996: 72), as it creates the platform to be more informed.

The deliberative model of democracy argued for by Benhabib (1996) therefore relates to the CT in the following ways:

- It is deliberation among free and equal citizens and thus requires the CT disposition “open-mindedness” as espoused by the APA Delphi study panel of experts (Facione, 1990: 25).

- Given, as stated by Benhabib (1996:71), “no single individual can possess all the information deemed relevant to a decision affecting all” deliberation therefore also allows for the CT disposition of “having a concern to become and remain generally well-informed”, to be developed. (Facione, 1990: 25).

In summary, similar to Rancière’s (1991) recount of Jacotot, the deliberative model of democracy advocated by Benhabib (1996) provides another good example of how educating within a DCE framework could foster the development of CT skills.

2.3.3.3 *Martha Nussbaum*

Martha Nussbaum is an American philosopher, and in my view, her work, which includes advocating for DCE, also reflects a relationship between CT and DCE (Nussbaum, 2002). Nussbaum (2002) believes that today’s democracies are inextricably pluralistic because, in the twenty-first century, citizens need to understand matters such as ecology, agriculture, human rights, and business and industry than there was previously. As a result, Nussbaum (2002) posits that experts from other countries are frequently brought together due to this plurality. Therefore, Nussbaum (2002) believes that if students are to reason in modern democracies, the old way of educating, i.e. learning by instruction, should be opposed. She makes this view clear when she states that:

the spokesman for the old education is a tough old soldier. He favors a highly disciplined patriotic regimen, with lots of memorization and not much room for questioning. (Nussbaum, 2002: 289).

She consequently argues that for students to be relevant, a liberal education is required. Such an education, in her view, best equips students for the challenges of modern democracies (Nussbaum, 2002). Furthermore, she views a liberal education as holding the potential for CT development when she states that:

His opponent is an arguer, a seductive man of words – Socrates seen through the distorting lens of Aristophanic conservatism. He promises the youth that he will learn to think critically about the social origins of apparently timeless moral norms, the distinction between convention and nature. He will learn to construct arguments on his own, heedless of authority (Nussbaum, 2002: 289).

Quoting Seneca (1995), Nussbaum further argues:

[A]n education is only truly “liberal”, if it is one that “liberates” the student’s mind, encouraging him or her to take charge of his or her own thinking, leading the Socratic examined life and becoming a reflective critic of traditional practices (Nussbaum, 2002: 290).

Nussbaum (2002: 290) essentially argues for three abilities vital to the cultivation of humanity in the modern world, where people are interconnected. These abilities are:

- the Socratic ability to criticise one’s own traditions and to carry on an argument on terms of mutual respect for a reason;
- the ability to think as a citizen of the whole world, not just of some local region or group; and
- the ‘narrative imagination’, in other words, the ability to imagine what it would be like to be in the position of someone very different from oneself.

A discussion of these abilities and their relation to CT follows below.

Firstly, the ability to criticise oneself and one’s own tradition is essentially living what Socrates called the “examined life” (Reich, 1998: 68). This involves a mindset that questions everything, even passed-down beliefs and accepting beliefs that have been rationally justified. In order to develop this ability, Nussbaum (2002: 293) holds the view that one needs to develop the capacity “to reason logically, to test what one reads or says for consistency of reasoning, the correctness of fact, and accuracy of judgment”. This first ability advocated by Nussbaum (2002: 293), i.e. the ability to live the “examined life”, essentially calls for the development of CT abilities, namely “interpretation”; “analysis”; “evaluation” and “inference”, as advocated by the APA Delphi study (Facione, 1990: 19).

In my view, Nussbaum’s (2002) second and third abilities are similar in their relation to CT dispositions as espoused by the APA Delphi study experts. In my view, the ‘ability to think as a citizen of the whole world’ and ‘the ability to imagine what it would be like to be in the position of someone very different from oneself,’ require the CT dispositions of “open-mindedness regarding divergent world views”; “flexibility in considering alternatives and opinions”; and “understanding the opinions of other people” (Facione, 1990: 19).

In summary, the work of Nussbaum (2002) clearly shows that in order to become better citizens, students require CT skills. However, for Nussbaum (2002), this should not be only for local citizenship but should also equip students for global citizenship. Therefore, educational environments that foster global citizenship hold the potential for CT development in students.

2.3.4 Section conclusion

The key aim of this section was to explore the interdependence of DCE and the development of CT skills. In exploring this interdependence, a working definition of citizenship was discussed. The working definition entailed the notion that citizenship implies a legal and political status, which is enjoyed through the rights of freedom and liberty, and the ability to exercise political power. Furthermore, citizenship implies participation in matters pertaining to social justice and equality. DCE as a concept was then broadly discussed and seen as developing students who are responsible and accountable citizens according to the working definition of citizenship discussed for this study.

The need for DCE in the SA context was then discussed as particularly important in light of SA's unequal apartheid past. In this regard, the report of the working group on "Values, Education and Democracy", established by former education minister Kader Asmal in 2000, was then discussed (DoE, 2000). The educational outcomes and values, referred to by the Working Group, were discussed and shown to reveal similarities to notions of CT as espoused by the APA Delphi study panel of experts on CT. Following this revelation, optimal CT development was then shown to require fostering notions of DCE and vice versa.

The interconnectedness of DCE and CT development was then further explored using the work of Jacques *Rancière*, Seyla *Benhabib* and Martha *Nussbaum*. In exploring their work, the common and prevalent thread was found to be that educating for the democratic value of equality, in particular, holds the potential for CT development due to the notable need of developing CT dispositions for equality to be fostered. While my discussion in this chapter has established an interconnected relationship between notions of DCE and developing CT competence, it should be noted that CT is only one aspect of DCE. Much more work is needed for teaching and learning programmes to adopt a complete approach to DCE than a pure focus on CT development. Therefore in the rest of this study, any reference to DCE made in relation to the development of

CT should not be misconstrued to imply a complete DCE approach. This study only focuses on DCE aspects that may be beneficial for CT development.

2.4 CHAPTER SUMMARY

Chapter 2 began by emphasising that CT is a complex and multifaceted concept. The comprehensive conceptualisation of CT within the APA Delphi study was then discussed (Facione, 1990), and its definition was then chosen as the basis on which CT would be defined and conceptualised in this study.

The concept of DCE was then discussed by first exploring a working definition of citizenship, which, among other things, was shown to imply participation in issues of social justice and equality. DCE was then summarised and shown to imply the notion of educating students for responsible and accountable citizenship. Such an education, in short, requires an interdependence of CT and DCE, and in this regard, this chapter utilised the work of Jacques Rancière, Seyla Benhabib and Martha Nussbaum to elucidate this interconnected relationship further.

In summary, the conceptualisation of CT development within a democratic context, discussed in this chapter, supported the key endeavour of this study. For the remainder of this study, in any references to notions of CT, the concept will largely be viewed as synonymous with notions of DCE. In Chapter 3, the broad perspectives of philosophical inquiry will be discussed to search for any related meanings with the interconnected conceptualisation of CT. The purpose of this endeavour will be to evaluate the appropriate research paradigm to be used for this study.

CHAPTER 3: CRITICAL THINKING AND PHILOSOPHICAL INQUIRY: IN SEARCH OF RELATED MEANINGS

3.1 INTRODUCTION

In Chapter 2, I explored the educational literature in order to gain an understanding of CT and its related concepts. This was done in an endeavour to arrive at a definition of CT to be used in this study, as the concept has many surrogate terms in the literature. In this regard, I chose the definition of CT as espoused by the APA Delphi Study panel of experts (see 2.2.2) as the definition of CT to be used in this study. This definition was preferred because of the comprehensive conceptualisation of CT by the panel of experts and their related aim of developing critical thinkers in the context of democratic ideals, an aim which is a key endeavour of this study.

In building on the key outcomes of Chapter 2, the purpose of Chapter 3 was threefold:

First, it explores the underlying philosophical assumptions that were regarded as appropriate for this study. This is important given that one's research philosophy determines the way in which one views the world and, ultimately, influences the research strategy to be followed (Saunders, Lewis & Thornhill, 2009:107). Therefore, it is important to explore the different philosophical assumptions or paradigms to arrive at those that are appropriate for use in this study.

Second, this chapter explores the related meanings of philosophical inquiry and CT. My rationale for considering the related meanings between philosophical inquiry and CT is supported by Lipman, Sharp and Oscanyan's (2010). They contend that engaging in philosophical inquiry could positively affect the development of CT skills as philosophy's central concern is thinking. This assertion by Lipman *et al.* (2010) is significant to this study given its key aim of exploring the development of CT skills in the SAHE accounting landscape.

Finally, where it has been found that philosophical inquiry is synonymous with related meanings of CT, this chapter suggests the possibility that an accounting pedagogy which incorporates notions of philosophical inquiry, could develop CT skills.

The following section begins by explaining philosophical inquiry and introducing what is meant by the terms ‘research philosophy’ and ‘philosophical paradigm’. I will then endeavour to show the related meanings of philosophical inquiry and CT as espoused by the APA Delphi Study panel of experts (see 2.2.2), which, as discussed, I have chosen in Chapter 2 as the definition of CT to be used in this study. To recap, the APA Delphi Study panel of experts’ consensus statement on CT follows:

We understand critical thinking to be purposeful, self-regulatory judgement which results in interpretation, analysis, evaluation and inference, as well as explanation of the evidential, conceptual, methodological, criteriological or contextual considerations upon which that judgement is based. Critical thinking is essential as a tool of inquiry. As such, critical thinking is a liberating force in education and a powerful resource in one’s personal and civic life. While not synonymous with good thinking, critical thinking is a pervasive and self-rectifying human phenomenon.

The ideal critical thinker is habitually inquisitive, well-informed, trustful of reason, open-minded, flexible, fair-minded in evaluation, honest in facing personal biases, prudent in making judgements, willing to reconsider, clear about issues, orderly in complex matters, diligent in seeking relevant information, reasonable in the selection of criteria, focused in inquiry and persistent in seeking results which are as precise as the subject and the circumstances of inquiry permit. Thus, educating good critical thinkers means working toward this ideal. It combines developing critical thinking skills with nurturing those dispositions which consistently yield useful insights and which are the basis of a rational and democratic society (Facione, 1990: 3)

In addition to the above consensus statement, the APA Delphi panel of experts also identified six cognitive skills and nineteen dispositions (see Tables 2.1 and 2.2 in 2.2.2), which are to be exhibited by the ideal critical thinker. Therefore, the analysis in the following sections will also consider whether any of these six cognitive skills or nineteen dispositions are related to philosophical inquiry.

The chapter will conclude by reviewing the different philosophical paradigms and deciding on the appropriate paradigm(s) to be used in the context of this study. In addition, a conclusion will also be made as to whether CT can be seen within each paradigm and, should this be the case, the possible implications on teaching and learning.

3.2 PHILOSOPHICAL INQUIRY

Philosophical inquiry – also known as the ‘philosophy of research’ – refers to the “development of knowledge and the nature of that knowledge” (Saunders, Lewis & Thornhill, 2009:107). Research philosophy determines the way in which one views the world and, ultimately, influences one’s research strategy. In short, a research philosophy is what the individual researcher believes to be ‘truth’, ‘reality’ and ‘knowledge’, and it, therefore, sets out the researcher’s beliefs and values, which will guide the design, collection and analysis of data in their research study. Put differently, and a research philosophy outlines the perspective from which a researcher will design, collect and analyse data in their study.

The perspectives of researchers are also referred to as research paradigms and are broadly based on the individual researcher’s ontological and epistemological standpoints (Glesne, 2006; Scotland, 2012). Glesne (2006:6) refers to ontology as being the “theory about the nature of being” and epistemology as the “theory about the nature of knowledge”. Simply stated, ontology refers to the researcher’s values concerning what can be known as real and what can be believed to be factual, whereas epistemology is the belief about how we may come to know the world or, in other words, how we go about gaining knowledge of the world (Ryan, 2018).

A researcher’s paradigm also affects the process of reasoning applied to the data collection process and the subsequent analysis of that data in a research study. The two main reasoning processes are inductive and deductive reasoning (Smith, 2011; Wheeldon & Åhlberg, 2012). Inductive reasoning begins with observation, experiment and measurement of specific cases, which are then explored to draw general conclusions and theories (Smith, 2011; Wheeldon & Åhlberg, 2012). Put differently, researchers using inductive reasoning use repeated measures and observations until they are comfortable that their findings can be generalised. For example, following the current global Covid-19 pandemic, individuals who exhibited a high fever, loss of taste, smell and dry cough were often found to test positive for the Covid-19 virus. Therefore, given that the combination of these symptoms in positive Covid-19 cases has become a recurrent phenomenon, a doctor or nurse could sensibly assume from this that patients with similar symptoms have a reasonable probability of testing positive for the Covid-19 virus.

Deductive reasoning, however, follows the reverse process, in that it begins with the theory and then moves on to make predictions or draw specific conclusions (Smith, 2011). Essentially, deductive reasoning examines whether something that is expected to exist will actually be found to do so (Babbie, 2010). For example, if a patient presents a range of symptoms, including those normally associated with Covid-19 and those that are normally not, the doctor would assess the patient and consider the possibilities based on the available evidence of which the presence of the Covid-19 virus may be one possibility. However, only if a Covid-19 diagnostic test reveals such will a doctor conclude that the patient is Covid-19 positive.

In the preceding paragraphs, I have discussed what influences a researcher's paradigm: their ontological and epistemological standpoints. I have also briefly discussed how these standpoints affect their process of reasoning, which can be either inductive or deductive. While researchers in educational literature have proposed a variety of paradigms, Candy (1989) posits that essentially, these can all be grouped into three main philosophical paradigms which guide research methods and analysis: Positivist, Interpretivist and Critical paradigms. Biesta and Stams (2001) also posit that 'Deconstruction' moves the critical paradigm forward, which consequently introduces a fourth philosophical paradigm. Therefore, in the remainder of this chapter, I will explore these four philosophical paradigms in more detail. In addition, I will explore how each paradigm can be seen to be at work within accounting educational research and/or the accounting pedagogy. Lastly, but most importantly, I will also explore how notions of CT as espoused by the APA Delphi panel of experts (see 2.2.2) can be seen in each paradigm.

3.3 POSITIVISM

3.3.1 The definition of positivism and its related meanings

Positivism is a philosophical paradigm often linked with quantitative research. Research conducted within the positivist paradigm is also commonly referred to as empirical research. Empiricism forms one of two forms of foundational philosophy: namely rationalism and empiricism (Phillips & Burbules, 2000). According to Phillips & Burbules (2000), empirical researchers believe that knowledge should be objective and free from any bias inherent to a researcher's values and beliefs. Empiricists assert that there is no knowledge of a subject or its

related concepts other than the knowledge gained from the experiences of our senses (Markie, 2004).

John Locke, who was an English philosopher and regarded as one of the most famous empiricists, stated in his *'An Essay Concerning Human Understanding'*:

I would have any one try to fancy any taste which had never affected his palate; or frame the idea of a scent he had never smelt: and when he can do this, I will also conclude that a blind man hath ideas of colours, and a deaf man true distinct notions of sounds (Locke, 1948: 47).

John Locke's statement above can be seen as sarcastic, but it reflects the empirical or positivist belief as to how we come to know, i.e. through the experience of our senses. The literal meaning of John Locke's analogy above is that one cannot know how something tastes, smells or looks if one has not observed the said taste, smell or colour. Also, in his *'An Essay Concerning Human Understanding'*, Locke further highlights his belief that knowledge stems from experience or observation when he states the following:

Let us then suppose the mind to be, as we say, white paper, void of all characters, without any ideas; how comes it to be furnished? Whence comes it by that vast store which the busy and boundless fancy of man has painted on it, with an almost endless variety? Whence has it all the materials of reason and knowledge? To this I answer in one word, from experience; in that all our knowledge is founded, and from that it ultimately derives itself (Locke, 1948: 59).

Reflecting on Locke's view of knowledge creation, it stands to reason why positivist research usually involves research methods such as observation, enquiry and experiment. Positivists hold the ontological belief "that there are facts that can be proven, the reality is the same for each person, and observation and measurement tell us what that reality is" (Ryan, 2018: 44). This view is supported by Howell (2012), who argues that ontologically, positivists believe that one reality exists, which can be determined through developing hypotheses and experimental testing through the use of deductive reasoning. Howell's (2012) view of positivist belief is echoed by Bryman (2016), who posits that according to positivists, knowledge can only be regarded as true when a hypothesis has been proven.

Epistemologically, positivist researchers believe that they are separate from the world, as the world exists irrespective of whether they exist or not (Bryman, 2016; Howell, 2012). Put differently, positivists take the position of objectivity and believe that there is only one version of reality irrespective of their perspective or that of others. According to positivists, the only way to find ‘truth’ and ‘credible’ data are through measurement and observation, conducted with minimal intervention on the researcher’s part (Ryan, 2018). However, August Comte, a famous positivist, believed that facts need to be observed with the guidance of a theory and this belief is reflected below when he stated:

All good intellects have repeated, since Bacon’s time, that there can be no real knowledge but that which is based on observed facts. This is incontestable, in our present advanced stage; but, if we look back to the primitive stage of human knowledge, we shall see that it must have been otherwise then. If it is true that every theory must be based upon observed facts, it is equally true that facts cannot be observed without the guidance of some theory. Without such guidance, our facts would be desultory and fruitless; we could not retain them: for the most part we could not even perceive them (Comte, 1855: 27).

Comte, therefore, advocated for the use of deductive reasoning, which I have explained earlier. Therefore, it stands to reason why the use of deductive reasoning is common in positivist research today (Bryman, 2016).

3.3.2 The use of the positivist paradigm in accounting for educational phenomena

My discussion above has elucidated the related meanings of positivism and how it is defined in the literature. Given that this study focuses on the educational context of the South African higher education accounting landscape, it is important to consider the employment of the positivist paradigm to explain educational phenomena.

From my gleaning of the educational literature, there is approval and critique for the use of the positivist paradigm in accounting for educational issues. O’Connor (1957) regards positivist research as useful in determining, for example, what the best methods for teaching a particular subject matter are. This is evident when he states:

The techniques of teaching and the theories, that explain and justify them are matters that can be determined only by the methods of the positive sciences... The questions of what techniques are most effective for teaching... are questions of fact to be determined by observation refined

by experiment and aided by statistical devices for weighing the evidence obtained. There is no other way of settling such questions (O'Connor, 1957: 5).

However, positivist researchers recognise that not all education questions can be addressed with scientific inquiry. For example, as a proponent of positivist research, O'Connor (1973) acknowledged that scientific knowledge could not explain questions about educational aims and goals that incorporate non-scientific components such as moral judgments, religious notions, and political and social values (O'Connor, 1973). Kemmis and Carr (2003), therefore, suggest that it is vital to distinguish between concerns about educational aims and goals (values) and questions about the best ways to attain them (means). They further posit that although questions of educational aims and goals should be removed from scientific inquiry, positivist research nevertheless enables the best means to achieve educational aims and objectives to be explored, as evident when they posit that

...since questions of educational goals involve values, they must be removed from the realm of scientific enquiry. However, because questions of means are questions about the best way to accomplish desired goals, they are empirical questions that can be rationally answered on the basis of scientific knowledge (Kemmis & Carr, 2003: 68)

However, the difficulty is that separating values and means is not always possible as “questions of educational means are always value-laden” (Kemmis & Carr, 2003: 76). Specifically, in education, educational means tend to be laden with questions around moral value (Kemmis & Carr, 2003). For example, an empiricist researcher may determine that the best way to group a new group of Grade 8 high school learners in classes is to group them according to their grades in primary school from Grade 7. However, this may infringe on the democratic value of fairness and equality, as it assumes that all students come from an equal basis from Grade 7. Simplistic as this example may be, the point is that no matter how objective some educational decisions appear to be, they always include some moral notion (values) of what is permitted and what is not. My understanding of Kemmis and Carr’s (2003) critique is that they do not discount positivist research. Instead, they caution that educational decisions should not be based on scientific inquiry alone, as educational means are particularly value-laden. In other words, positivist research may give insight into the best approach to achieve a desired educational outcome. However, this approach has to be scrutinised by questions of educational aims and goals (values).

Waghid (2002) offers another view of positivist inquiry as it relates to matters of educational concern. According to Waghid (2002: 447):

positivist inquiry insists that there is only one proper form of explanation, that is the deductive nomological (D –N) model of explanation. This implies that whenever E happens then F occurs. This means that in the absence of E, F cannot occur because E can be referred to as an independent variable on which the occurrence of F is dependent. This implies that E is a necessary condition for F.

The D-N analysis of causality and its emphasis on verification understand that the given situation is under control because the outcome is predictable (Waghid, 2010b). Because of this model, positivists may argue that learners' learning depends on the teacher. For example, they would argue that a high failure rate in public examinations could be attributed to poor teaching without further researching what contributes to the ineffectiveness of teaching and could result in a high failure rate. This argument further implies that learners cannot learn and pass in the absence of a teacher. According to this assumption, the teacher is the independent variable, and the learner is the dependent variable because the outcome of his or her learning depends on the teacher.

However, Waghid's (2002) view perhaps represents positivist research in its simplest and most basic form. The simple nomological model discounts the control variables, co-dependent variables, multiple regressions, structural equation modelling, and confidence levels that the modern-day positivist researcher considers in their research (Au & Kennedy, 2018; Campbell & Stanley, 1996; Pullen, Toerien & Anthony, 2015). In summary, the use or not of positivist inquiry in addressing questions of educational concern is therefore purely epistemological. In my opinion, the use of the positivist paradigm depends on the research problem or question at hand. In stating my opinion, I echo the thoughts of Antwi and Hamza (2015: 223), who posit that "what is critical is the selection of the appropriate research methodology for an inquiry at hand".

Furthermore, researchers have also argued that a particular paradigm cannot be said to be better or worse than the others, as all research paradigms are useful in most research endeavours (Cohen, Manion and Morrison, 2000; Silverman, 1997). As it relates to positivist research, Wallmann and Hoover (2012) view empirical research as a learning activity that promotes CT skills; therefore, given the usefulness of the positivist paradigm in research endeavours, it is expected that related

meanings of positivism will be synonymous with the modern-day conceptualisation of CT. The related meanings of CT within the positivist paradigm will be discussed below.

3.3.3 The related meanings of critical thinking within the positivist paradigm

My discussion hitherto has elucidated that positivist researchers value objectivity and believe that there is one reality, irrespective of their perspective as the researcher. According to positivists, reality or truth can be found through developing hypotheses and objective measurements through deductive reasoning. This brief conceptualisation of positivism relates to CT in the following ways:

1. Developing a hypothesis requires purposeful judgement, which forms part of the conceptualisation of the ideal critical thinker, as discussed in chapter 2 (see 2.2.2). Independent thought and judgement were found to be one of the key related meanings of CT according to the modern-day understanding of CT, as espoused by the APA Delphi Study panel of experts. Hypothesis selected in positivist research often flows from a review of relevant prior literature where appropriate predictions relevant to the inquiry at hand are selected based on the prior literature reviewed. The inquiry at hand can be seen to be the ‘purpose’, and the selection of appropriate predications can be seen to require ‘judgement’.
2. The inference is one of the cognitive skills which an ideal critical thinker should possess according to the APA Delphi Study panel of experts’ conceptualisation of CT in chapter 2 (see 2.2.2.4). According to the APA panel of experts, the core cognitive skill of inference is described as follows:

To identify and secure elements needed to draw reasonable conclusions; to form conjectures and hypotheses; to consider relevant information, and deduce the consequences flowing from data, statements, principles, or other forms of representation (Facione, 1990:2).

Therefore, the ability to infer is akin to the deductive reasoning adopted by positivist researchers.

3. Finally, given that positivist researchers value objectivity, they can seek results that are as precise as possible, which also forms part of how the APA Delphi study panel of experts described the ideal critical thinker. Put differently, in valuing bias-free information,

positivist researchers can be seen to seek credible results, which is one of the hallmarks of an ideal critical thinker.

I have earlier highlighted that there are many opponents to the positivist paradigm; I believe (as I have tried to show above) that the positivist researcher still needs to be a critical thinker. In making this claim, I once again reflect on Antwi and Hamza (2015), who argue that the inquiry at hand determines the appropriate methodology. Therefore, this makes it plausible that the very choice of the positivist paradigm for an inquiry at hand may be a result of thinking that can be regarded as critical. To use an example, if the inquiry at hand is to determine accounting students' perceptions of remote learning, a researcher may, through purposeful judgement, determine that conducting surveys (which is regarded as a positivist research methodology) of accounting students' perceptions may be the best research methodology. Put differently, by employing CT skills, the researcher may determine that a positivist approach is best suited for the inquiry at hand, and hence despite the critique of positivist research, it is nevertheless a philosophical form of inquiry synonymous with CT.

3.4 INTERPRETIVISM

3.4.1 The definition of interpretivism and its related meanings

In contrast to positivism, interpretivism is a philosophical paradigm often linked with qualitative research. It is in opposition to positivism and is also referred to as anti-positivism (Flick, 2018). Interpretivism argues that “truth and knowledge are subjective, as well as culturally and historically situated, based on people's experiences and their understanding of them” (Ryan, 2018: 48). Interpretivists believe that the way in which researchers collect, interpret, and analyse data, is informed by their values and beliefs, and thus researchers can never be wholly separated from their research (Ryan, 2018).

Ontologically, interpretivists hold a relativist perspective. Ritchie and Lewis (2003) argue that relativists believe that there is no single shared reality, and this reality can only be known through socially constructed meanings. Put differently, the relativist perspective proposes that there are multiple realities due to people holding differing views as a result of different meanings, as explained by Krauss (2005: 762)

meanings are the categories that make up a participant's view of reality and with which actions are defined. Meanings are also referred to by social analysts as culture, norms, understandings, social reality, and definitions of the situation, typifications, ideology, beliefs, worldview, perspective or stereotypes

Reflecting on Krauss (2005), I believe that meanings are a fundamental aspect of a social setting and thus of critical importance to human life. The idea that meanings are of paramount importance to human life is also supported by Frankl (1963). Epistemologically, interpretivists hold a subjective view of reality as, according to Ryan (2018: 43), "reality is our perceptions, experiences and feelings".

In summary, the interpretivist paradigm considers that social organisation and social experiences inform our perception of reality and truth. I will now apply this brief conceptualisation of interpretivism to explain why this paradigm may be relevant to research, which seeks to address matters of accounting educational concern.

3.4.2 The use of the interpretivist paradigm in accounting for educational phenomena

It would seem that the interpretivist paradigm may be useful in achieving the key aims of educational research, being that one of the related meanings of education is that it is a human action. Research involving human action requires taking the ontological position of relativism and the epistemological position of subjectivity (Kemmis & Carr, 2003).

An example of accounting education research that lends itself to the interpretivist paradigm would be investigating the lived experiences of higher education accounting academics during the current 2020 global Covid-19 pandemic. As a result of the pandemic, most universities' teaching modes had to go from a fully face-to-face (FTF) delivery teaching and learning (T&L) model to a fully online model. A research inquiry of this nature would require an interpretive approach as the researcher would need to be aware that the relevant accounting academics' experiences of online T&L would be very subjective. Some examples of these subjective experiences could be: 1) For some accounting academics, the idea of going entirely online was daunting as they had perhaps become too comfortable with old teaching delivery methods, whereas 2) other accounting academics embraced going entirely online as they believed it was the best way to equip accountants of the future. In addition, the comfort or discomfort of accounting academics with an online T&L

model might have been driven by other factors, such as 3) a belief that students can only grasp certain fundamental accounting principles through face-to-face discussion.

My own lived experience of the online T&L model was that while I embraced the infusion of technology, I was (and still am) very uncomfortable with assessment practices within the online model. My experience as an accounting student and now academic is that accounting qualifications are primarily assessment driven. This is due in turn to professional bodies such as SAICA, requiring the successful completion of standardised written examinations, colloquially referred to as the ‘board exams’, before awarding professional designations such as Chartered Accountant (South Africa) or CA(SA). I think the immediate shift to an online environment resulted in a significant loss of quality control due to students writing assessments remotely without monitoring and supervision, which would not be the case in an FTF environment. This loss of quality control has made me question the integrity of student performances, as evidenced by the grades obtained in these remote assessments. Other academics in my shoes may, however, see it differently. They may believe that if assessments are appropriately designed to suit remote examination, the integrity of grades can still be maintained. While I could agree partially with this alternative view, I remained concerned, as this still cannot account for students' writing assessments together. While teamwork and collaboration have their place within the accounting pedagogy, within the South African Higher Education (SAHE) accounting landscape, a student's ability to succeed and progress to the next level is largely evidenced by their performance in assessments, which are written individually and which are of course monitored for quality control by invigilators.

The fact that I am sceptical of the academic integrity of some students goes against the notion of emancipation as advocated by Rancière (see 2.3.4.1 in Chapter 2). While I am a proponent of Rancière's notion of emancipation, I also believe that given the opportunity (as presented with remote assessments), students (and people in general) would do anything to achieve their desired outcomes. This scepticism is mainly due to my training and experience as an external auditor, and this in itself provides a striking example of how our lived experiences impact our views and beliefs.

My example of my lived experience as an accounting academic in an online T&L model highlights Kemmis & Carr's (2003) assertion that matters of educational concern are related to human action. Therefore, it is vital that the researcher be aware of the subjective nature of individual views and

beliefs as it relates to educational issues. In my opinion, it is also why the interpretivist paradigm is often seen as the appropriate mode of philosophical inquiry for educational research.

3.4.3 The related meanings of critical thinking within the interpretivist paradigm

In the previous section, I discussed that interpretivist researchers value subjectivity as they assert that perceptions, experiences, and feelings influence how they see reality or truth. Interpretivist researchers, therefore, acknowledge that their values and beliefs inform their collection, interpretation and collection of data as they can never be completely removed from their values and beliefs. This brief conceptualisation of interpretivism relates to CT in the following ways:

1. The ability of a researcher to make a judgement or interpret data is influenced by their perceptions, experiences and feelings. Interpretivist researchers, therefore, have to be confident that their perceptions, experiences and feelings allow them to reason well. This self-confidence or awareness of self-related to one's own ability to reason is regarded as a CT disposition as espoused by the APA Delphi study panel of experts (see Table 2.2 in 2.2.2).
2. The awareness of interpretivists that reality for an individual is influenced by that individual's perceptions, experiences and feelings, requires an ability to be 'open-minded' about different views, 'flexible' in considering alternative opinions and 'fair-minded' in evaluating reason. According to the APA Delphi study panel of experts, all of these are also regarded as CT dispositions (see Table 2.2 in 2.2.2).
3. Finally, by assuming that truth or reality is subjective, interpretivist researchers have to account for the context of the subjects being the people included in a research study when making judgements. This ability to make judgements based on contextual considerations reflects the APA Delphi study conceptualisation of CT (see 2.2.2; Facione, 1990: 3).

While there is a marked difference between positivist and interpretivist research, as it relates to CT, there are similarities in that both paradigms require the researcher to make informed and purposeful judgements, which is synonymous with CT. However, in making these judgements, interpretivist researchers account for individuals' values, experiences, and feelings, and this requires CT dispositions that are able and willing to account for human nature. This is markedly different to the disposition of a positivist researcher. While interpretivist researchers believe that

they are inextricably linked to the world, positivist researchers believe that the world exists outside of the researcher's influence.

3.5 CRITICAL THEORY

3.5.1 The definition of critical theory and its related meanings

Critical theory acknowledges that society is continuously evolving, complicating attempts to measure or observe social phenomena. Researchers within the critical paradigm examine “oppression and routes to challenging oppression, focusing on the exploitation of parts of society and society’s view of people as political or other objects” (Ryan, 2018: 52). In short, critical theory aims to challenge world views and the power structures that may have created these world views.

Epistemologically, critical theory is similar to interpretivism in that researchers in both paradigms believe that how we come to know the world is subjective. However, critical theorists go one step further in that they value modified subjectivity, as they believe that while our own experiences and perceptions may influence us, these experiences and perceptions are manipulated by power structures. These power structures include culture, politics, race, gender, institutions and mass media (Howell, 2012).

The origin of critical theory dates back to 1923 to the Frankfurt School in Germany when the Institute for Social Research was founded. Key Frankfurt School theorists include Max Horkheimer, and Theodor Adorno. For Horkheimer and Adorno, critical theory aimed to equip individuals with the abilities that enable them to “resist integration into the fateful homogenising institutions of a capitalist society” (Finlayson, 2005: 39). Put differently, Horkheimer and Adorno were concerned with equipping students with the capacity to say ‘no’ or to refuse to adjust to current social reality. An example of this would be that the norm was that women could not pursue careers in the past. Following the critical theory as espoused by Horkheimer and Adorno, women were emancipated to refuse to adjust to this social reality. Horkheimer and Adorno were also concerned with equipping students to identify ideologies that contain false beliefs that are assumed to be true because members of society are somehow made to believe them. An example of this belief is the concept of a ‘bourgeois’ public sphere. The key idea behind this concept is that while in principle, a public sphere is a space where people can participate as equals in rational discussion in the pursuit of truth and the common welfare, in practice, however, property and education are

unwritten requirements for participation. Thus the majority of the poor and uneducated are excluded, giving rise to a bourgeois public sphere where only the educated and affluent are included. (Finlayson, 2005). For Horkheimer and Adorno, students needed to be able to identify those excluded from the public sphere. In my view, while the ability to identify who is excluded in society is important, the work of Horkheimer and Adorno is wanting in that it enables students to shed light on something problematic but offers no possible solution.

However, the work of Jürgen Habermas offers a framework with which to take the work of Horkheimer and Adorno further. Habermas is regarded as one of the best-known critical theorists, and his work still dominates modern-day critical theory literature. However, mentored by Horkheimer and Adorno, his work departs and differs from theirs. While they are concerned with the emancipation of students to be able to challenge or resist social norms, Habermas is concerned with emancipation that leads to the creating of “truly democratic institutions capable of withstanding the corrosive effects of capitalism and the state administration.” (Finlayson, 2005: 40). Put differently, Habermas is concerned with emancipation which equips students to challenge why certain social norms came to exist in the first place, and Habermas hopes that through this enlightenment, students can take action that may lead to social change (Ewert, 1991). Similarly to his mentors, Habermas also highlights the ideal that free rational discussion between equals is unfulfilled; however, in his work the *Dialectic of Enlightenment*, he asserts that while the ideal of a public sphere may presently remain unfulfilled, it is nevertheless an ideal worth pursuing (Finlayson, 2005).

From my gleanings of Habermas’ work, it would seem that the key aim of his ideas is that individuals should be emancipated from what may have influenced their acquisition of knowledge in the first place. According to Habermas, this requires a confrontation of one’s past, corporate beliefs and community values, and family, school, political and religious heritage. Through this critical self-reflection, an individual may be challenged to let go of limiting beliefs of the past in order to embrace new futures. It is also Habermas’ hope that as the individual is transformed, so too will society be. Despite not specifically setting out to address education as a social practice in his work, for Habermas, the essence of education is the transformative power of emancipation which can lead to social change (Habermas 1984, 1987, 1990).

In the following section, I will use the above articulation of critical theory according to Habermas to briefly reflect on how the criticism paradigm could be applied to the SAHE accounting landscape.

3.5.2 The use of the criticism paradigm in accounting for educational phenomena

I have earlier alluded to the belief by critical theorists that power structures manipulate our experiences and perceptions. Howell (2012) asserts that these power structures include culture, politics, race, gender, institutions and mass media. Following Howell (2012), I would also like to argue that educational institutions such as universities greatly influence students' experiences and perceptions. An example of where the criticism paradigm could be used to explore issues within the SAHE accounting landscape is in the teaching of ethics.

The chartered accountant profession has seen many public failures in recent years. One example is that of former Eskom chief financial officer (CFO), Anoj Singh, who was charged with misconduct for failing to explain why Tegeta, a Gupta⁵-owned mining company, had requested R600 million from Eskom⁶ (Omarjee, 2018). This contributed to Eskom's further sliding into dire financial straits and, since it is a state-owned entity, this has inevitably meant that even more taxpayer money has had to be used to rescue the parastatal. Another example is that of Markus Jooste, the former chief executive officer (CEO) of Steinhoff, who stands accused of being instrumental in Steinhoff⁷ entering into fictitious transactions with companies perceived to be third parties to create the illusion of income. It is alleged that this was done to hide company losses (Motsoeneng & Rumney, 2019). This deceptive practice allowed Steinhoff to attract many investors, who subsequently lost billions of rand. Many of these investors were pension funds, housing the retirement savings of millions of citizens, all of whom were severely prejudiced.

Before their public failures, Anoj Singh and Markus Jooste were regarded as successful chartered accountants. I would not suggest that SAICA – which is responsible for training and developing

⁵ The Guptas are a wealthy family with business interests in South Africa, and their strong ties with former South African president, Jacob Zuma, have been the subject of extensive scrutiny and controversy for being related to corruption.

⁶ Eskom is a 100% South African state-owned entity responsible for providing electricity to the Republic.

⁷ Steinhoff is a Johannesburg Stock Exchange (JSE)-listed South African international retail company, which deals mainly in household and furniture goods and has a listing in Germany too.

chartered accountants – should be held responsible for the actions of these chartered accountants, as they were acting as individuals. However, I believe that such debacles evidence the need for pedagogy to make accounting students more aware of their role in a democratic society. An accounting pedagogy, which makes the ideals of a democratic society more explicit, might allow future chartered accounts to reflect on how their professional actions are not isolated but affect society at large.

In support of my view, I refer to Gray, Bebbington & Mcphail (1994: 2), who argue that accounting academics may at least be partly to blame for the ethical failures of public accountants:

Although there is much to admire about the current accounting practice there is also considerable evidence of ethical and intellectual failure among accounting practitioners. At least some responsibility for these failures can be laid at the door of accounting education. There is evidence that accounting education fails to develop students' intellectual and relatedly, ethical maturity. This, it can be argued, may be seen as a moral failure on the part of the accounting educators. The content of much of what currently passes for core accounting knowledge has characteristics which can be associated with superficial learning strategies and ethically immature moral positions.

The above quotes by Gray *et al.* (1994) seem to imply that at least part of what accounting practitioners view as ethical may result from how they have been taught during their accounting studies. Gray *et al.* (1994) claim that the accounting pedagogy, as it relates to the development of ethical behaviour, is limited and irrelevant. While this study dates to 1994 were conducted in the United Kingdom (UK), in my experience, this outdated method of teaching ethics is still prevalent in the current SAHE accounting landscape. In making this claim, I am supported by Terblanche (2019), who asserts that the teaching of ethics within South African accounting degree programmes, accredited by the South African Institute of Chartered Accountants (SAICA), often only involves teaching students about the SAICA Code of Professional Conduct (CPC). The SAICA CPC applies to all CAs and essentially requires that CAs comply with namely five fundamental principles: namely integrity; objectivity; professional competence and due care; and professional behaviour and confidentiality (SAICA, 2016). However, Terblanche (2019: 90) argues that “teaching about ethics or only about the CPC will never be enough to change the behaviour and decision-making of accountants in practice”. She further asserts that:

what is needed therefore, is not teaching about ethics, but creating ethical moments where individuals [can] think about the realities in this world, but more importantly also start to imagine the consequences of unethical decision-making (Terblanche 2019: 91)

Reflecting on the above statement made by Terblanche (2019), it is apparent that the pedagogy in the current SAHE accounting system does not create opportunities for students to “imagine the consequences of unethical decision-making” (Terblanche 2019: 91). Therefore, it is plausible that some blame for accounting practitioners’ ethical failures should be laid at the door of current accounting education practices, as Gray *et al.* (1994) argued. In other words, it is plausible that a CA may have a narrow perception of what it means to be ethical due to the educational practice of teaching ethics based on the CPC only. Put differently, a CA’s perception of ethics may have been manipulated by the accounting pedagogy practised in the SAHE accounting landscape. This ability to identify that their educational institution may have shaped a CA’s view of ethics is consistent with and part of critical theory as advocated by Habermas (1984, 1987, 1990). Therefore, the critical theory paradigm is relevant in addressing matters of educational concern, especially as they relate to achieving the democratic ideal of ‘equality’, which is a key focus of this study.

3.5.3 The related meanings of critical thinking within the critical theory paradigm

Given that critical theory can be seen as an advancement of the interpretivist paradigm, as discussed above, it is plausible that many of the related CT skills required of an interpretivist researcher, as discussed in 3.3.2 above, will be similar to the CT skills required of a researcher in the criticism paradigm. Interpretivist researchers need to develop CT skills and dispositions that shape their perceptions, experiences, and feelings as researchers and their subjects, as discussed in 3.3.2 above. Researchers within the critical theory paradigm, however, need to go one step further. They need to develop CT skills and dispositions, which will be beneficial in identifying the power structures in society that may have influenced individual perceptions, experiences, and feelings in the first place.

My brief gleanings of the work of Habermas show that at the heart of the critical theory is a concern for the ideals of an equal society. This central theme of critical theory relates to the APA Delphi study’s conceptualisation of CT in which the panel of experts highlight the need to nurture CT dispositions that form the basis of a democratic society (see 2.2.2; Facione, 1990: 3). I believe that before one can begin to identify the power structures that may have influenced the perceptions,

experiences and feelings of the members of society, one first needs to be ‘curious’ as to which power structures may have exerted this influence and how. Through curiosity about what has influenced societal beliefs, the critical theorist may discover the influence of power structures. This ‘curious’ mindset is synonymous with the ‘inquisitive’ CT disposition as conceptualised by the APA Delphi panel of experts and therefore provides a striking example of how CT can be seen within the critical theory paradigm.

3.6 DECONSTRUCTION

3.6.1 Attempting to define deconstruction

Inspired by the philosophical writings of Heidegger, Jacques Derrida formulated the concept of deconstruction in the 1960s. In his writings, Derrida articulates the methodology of deconstruction in several ways, but I will limit my discussion to his critique of ‘logo centrism’.

Coined in the early 1900s by the German philosopher Ludwig Klages, ‘Logo centrism’ refers to the western philosophical tradition which regards words and language as the cardinal articulation of an external reality (Barry, 2020). It asserts that the *Logos*, which is a Greek word invariably meaning ‘word’, is epistemologically superior and presumes that:

the text, and language in general, are capable of being used as neutral and transparent media for the communication and exchange of ideas. Divesting itself of its immersion in the materiality of language, it considers itself disinterested, unbiased, unaffected by its own historical position, its textuality and its modes of exclusion and inclusion. (Gross, 1986: 29)

Gross (1986) implies that a presumption of logocentrism is that in interpreting a text, one should restrict oneself to the meaning of the words alone, without looking elsewhere. Derrida’s critique of logocentrism is that it “...remains dependent on language’s impressions, ambiguities, tropes, metonyms, none of which can be jettison[ed] by will.” (Gross, 1986: 30). Put differently, the denotation of a word depends on the complexities of language. According to Derrida, when a word is used repeatedly in different texts, the claim of *presence* in each text lends itself to the problem of having inconsistent meanings. He explains this issue in *Of Grammatology* when he states:

The movement of deconstruction do[es] not destroy structures from the outside. They are not possible and effective, nor can they take accurate aim, except by inhabiting those

structures. Inhabiting them in a certain way, because one always inhabits, and all the more when one does not suspect it. Operating necessarily from the inside, borrowing all the strategic and economic resources of subversion from the old structure, borrowing them structurally, that is to say without being able to isolate their elements and atoms, the enterprise of deconstruction always in a certain way falls prey to its own work. This is what the person who has begun the same work in another area of the same habitation does not fail to point out with zeal. No exercise is more widespread today and one should be able to formalize its rules (Derrida, 1967: 24)

Thus, Derrida indirectly implies that the problem of logocentrism lies in the notion itself. On the one hand, logocentricism has a passive way of inhabiting the text, which occurs as a means of asserting a pure sense of meaning in the text; on the other hand, it also actively inhabits the text for what it has to manifest, which excludes the entirety of the intended meaning of the text towards its recipient (whether intended or not). This issue is caused by language, which emphasises written logos, which are always at risk of deviating from their complete intended meaning. (Pada, 2007).

Caputo (1997) also attempts to elucidate the concept of deconstruction using the doctrine of logocentricism when he asserts that:

the very meaning of, and mission of deconstruction, is to show things – texts, institutions, traditions, societies, beliefs and practices of whatever size and sort you need – do not have definable meanings ... that they exceed boundaries they currently occupy” (Caputo, 1997: 31)

Caputo (1997) also provides a metaphor that captures the essence of deconstruction when he explains that: “a concept or idea or meaning is like a nutshell. It has a hard boundary. It is a gathering into a unity, a presence, logocentrism. Deconstruction is an effort to crack open the nut, to go beyond the boundary, to disrupt the presence and allow the other difference to come about.” (Caputo, 1997:31). According to Caputo (1997:32), “...cracking nutshells is what deconstruction is. In a nutshell”.

My brief conceptualisation of deconstruction through the doctrine of logocentricism resonates with that of Higgs (2003). He posits that according to Derrida, deconstruction is to write a word, cross it out and then print both the word and the deletion as the word not crossed out or signifier, does not contain the whole meaning; hence the word is inadequate yet necessary in signifying what is

not present. Put differently, deconstruction highlights the existence of a double position, where what is present signifies what is not present, but that which is not present gives what is present its meaning.

According to Caputo (1997: 47), “deconstruction is an openness towards the unforeseeable incoming of the other”. Deconstruction, therefore, also opens up the possibility of seeing things afresh or constructing new meanings, which are arguably key educational outcomes in the education literature. In the next section, I will briefly consider how deconstruction can be used to see things afresh concerning what are often very technical accounting concepts.

3.6.2 The relevance of deconstruction in accounting education

In my experience as an accounting academic, the application of deconstruction within the accounting pedagogy is at best limited. Nevertheless, reflecting on Derrida’s deconstruction, I believe that an accounting pedagogy that incorporates the philosophical inquiry methodology of deconstruction can be very useful in developing a sense of ‘seeing things afresh’ or showing ‘the other’ when teaching accounting concepts. In this section, I propose to provide one such example.

In accounting, the term ‘asset’ is defined as “a resource controlled by the entity as a result of past events and from which future economic benefits are expected to flow to the entity” (IFRS, 2018: 8). Simply stated, an asset is something a company or person owns, and the ownership of this asset creates the possibility of earning money through the sale or use of this asset. An example of this would be the ownership of a building, through which the owner can derive income either by selling the building or by renting it out for the running of a business. Another example of an asset would be an investment a company makes in another company. By owning this investment, a company can earn an income when the company in which they own shares pays them dividends or through the subsequent sale of their investment.

Using the latter example, I would like to illustrate how deconstruction can be used to show the ‘incoming other’ or see ‘things afresh’ concerning certain accounting concepts. When preparing financial statements, a public company must comply with International Financial Reporting Standards (IFRS). IFRS requires that companies present fairly, in all material respects, the company's state of affairs at a given point in time (IFRS, 2018). Using the latter example, a company has to present fairly the value of its investments when accounting for them as assets in

its financial statements. However, IFRS allows companies to choose how to measure the value of their investments. Investments may be measured either at what it cost the company (known as the cost model), which is an objective determination or at fair value (known as the fair value model), in which case the value is subjectively determined (IFRS 9, 2018).

This choice illustrates how deconstruction can be applied as a critique of logocentrism. Using the fair value model rather than the cost model to present the value of a company has become the norm. (Muller, Riedl & Sellhorn, 2009) The company must make this choice textually explicit when it presents its financial statements. (IFRS 9, 2018) I would argue that on reading a company's fair value of its investments, those reading the financial statements should consider what has not been made explicit, i.e. 'the other', which would present the company's investments according to the cost model. Put differently, the presence of the fair value model, the *signified*, signifies that which has *not* been signified - the *signifier*, i.e. the alternative cost model. Furthermore, it should then be questioned why the fair value model was preferred over the cost model. I would argue that the reason is simply that the fair value model allows for a company to present its assets as having a higher value which in turn will allow it to present a more favourable impression of its financial standing. Nowadays, this higher value is often represented misleadingly, as evidenced by the recent accounting failures at Steinhoff International ⁸and Tongaat Hulett ⁹, which resulted in shareholders incurring significant financial losses (Butters, 2019; De Villiers, 2019). In light of these recent accounting failures, I would like to argue that if financial statements were more readily read through the lens of deconstruction, significant misstatements such as those in the Steinhoff International and Tongaat Hulett incidents could be identified much earlier, thereby reducing the chance of shareholders suffering financial losses.

Now that I have tried to show through an example how deconstructive criticism can contribute to the accounting pedagogy, I will proceed to discuss how CT fits into the deconstruction paradigm.

⁸ Steinhoff International is a German-South African international retail holding company that is dual listed in Germany. Steinhoff deals mainly in furniture and household goods, and operates in Europe, Africa, Asia, the United States, Australia and New Zealand.

⁹ Tongaat Hulett is a South African listed on the Johannesburg Securities Exchange which is headquartered in the town of Tongaat in Kwazulu-Natal. Its core businesses are sugar, starch and property management.

3.6.3 The related meanings of critical thinking within the deconstruction paradigm

I have attempted to understand deconstruction in 3.5.1 above through the writings of Derrida, however, I am sceptical as to whether my conceptualisation of deconstruction from Derrida's writings can be viewed as justifiable understanding. I am, however, not alone in feeling uneasy about my understanding of Derrida's deconstruction as I am comforted by Biesta, who asserts that writing about Derrida puts one in a 'catch 22 position' because:

Getting Derrida "right", that is, giving the final representation of the original meaning of his oeuvre, is at the very same time not getting him right (Biesta 2001: 35).

Said differently, the fact that it may seem impossible to get Derrida right opens up the possibility of engaging with Derrida and deconstruction. While I remain sceptical of my conceptualisation of deconstruction, I have tried to show through the occurrence of logocentricity how deconstruction is at work in that it requires a constant awareness of a double position. This double position opens up the possibility of seeing things anew and constructing new meanings, and this is where in my opinion, CT can be seen at work through deconstruction. In order to be open to the 'unforeseeable incoming' or 'the other' requires amongst others, the core CT cognitive skill of 'analysis' which is described by the APA Delphi study panel of experts, as the ability to: "To identify the intended and actual inferential relationships among statements, questions, concepts, descriptions or other forms of representation intended to express beliefs, judgements, experiences, reasons, information or opinions" (Facione, 1990: 2). I believe that an 'analysis' of statements, questions, concepts etc., is required to identify what is not stated, not asked, or not conceptualised. In short, to be open to the 'unforeseeable incoming' or 'the other' requires the development of analysis skills.

- In addition to deconstruction requiring the development of CT skills such as the ability to analyse, in my view, an openness to the 'unforeseeable incoming' or 'the other' also requires nurturing of CT dispositions. Of particular importance are the following dispositions: (Facione, 1990:2)
- flexibility in considering alternatives and opinions;
- open-mindedness regarding divergent world views; and
- a willingness to reconsider and revise views where honest reflection suggests that change is warranted

Biesta and Stams (2001) have also asserted that deconstruction moves the concept of critical theory forward. It is thus also expected that similar related meanings to critical theory are found between deconstruction and CT. However, given that deconstruction goes further, it is found to have even more related meanings to CT than critical theory, as I just discussed above.

In summary, while the conceptualisation of deconstruction is complex, it is clear that if a researcher wishes to show the occurrence of deconstruction in their research, they would need the employment of both CT skills and dispositions.

3.7 PARADIGM FOR STUDY

Thus far in this chapter, the broad perspectives of philosophical inquiry were analysed to ascertain whether CT notions could be seen within each perspective. My analysis has shown how the employment of elements of CT skills, as well as CT dispositions, are evident in each of the four philosophical paradigms discussed, namely: positivism, interpretivism, critical theory and deconstruction. Therefore, given this finding and the fact that that all research paradigms have been found to be useful in most research endeavours (Cohen, Manion and Morrison, 2000; Silverman, 1997). I would argue that the successful application of the research approaches in each paradigm cannot happen without the employment of CT. Put differently, I believe that CT can be seen to be the cornerstone of each philosophical paradigm. This finding has significant implications in the context of this study as a pedagogy aimed at incorporating notions of philosophical inquiry could facilitate the development of core CT skills, as asserted by Lipman *et al.* (2010).

Furthermore, this chapter has also aimed to evaluate the appropriate paradigm to be used for this study. The applicability of each paradigm to this study will now be briefly discussed. While the positivist paradigm has been shown to be useful in developing CT skills, it must be rejected for this study's purposes. This research study endeavours to investigate whether educating within a democratic citizenship education (DCE) framework can develop CT skills. This framework allows for deliberation, equity, justice, equality, and the ventilation of different opinions and ideas. Therefore, the positivist approach is not applicable within this line of thinking as it does not accommodate subjective interpretations and value judgements (Kemmis & Carr, 2003).

While the positivist theory is thus unsuitable for this study, I believe that notions of interpretivism, criticism, and deconstruction are required to achieve the key aim of this study. Understanding the extent of CT development in the professional accounting programmes at South African universities requires a ‘critical’ or ‘curious’ mindset synonymous with the criticism paradigm as it may be found that CT is necessary for successful practice in South Africa’s higher professional accounting programmes. However, this does not account for the fact that not all students may have had the same exposure to CT development, and this concern for equality is a hallmark of the criticism paradigm.

Secondly, an investigation of the extent of CT skills development in the professional accounting programmes at South African universities may reveal that the interpretation of what CT really is and how it should be developed is subjective. Hence various professional accounting programmes may have different interpretations of CT. An awareness of this subjectivity in conceptualising CT is thus synonymous with the interpretivism paradigm.

Finally, as the South African higher education accounting landscape is influenced mainly by education policy documents promulgated by SAICA, such as the competency framework and the documents promulgated by the Council on Higher Education (CHE), it is important to analyse what these documents reveal as it relates to the development of CT. However, in analysing these documents, it will also be important to consider what they are not saying insofar as it relates to CT, i.e. what and who is excluded as it relates to CT in these promulgated documents. The ability to identify who and what is excluded is akin to deconstruction, as coined by Jacques Derrida.

Therefore, I believe that an eclectic paradigm incorporating the interpretivist, critical and deconstructive paradigms will be the most appropriate paradigm for this study. In choosing an eclectic paradigm, I follow Kumar (2013) and Johnson & Onweugbuzie (2004), who argue that an eclectic method is a useful approach for educational research. Single approaches have their shortcomings as they relate to fully addressing the inquiry at hand, while an eclectic approach draws from the strength of each of the different approaches, which may ultimately enhance the quality of one’s research.

The eclectic paradigm is also in line with the conceptual-deconstructive analysis approach followed in this study. Waghid and Davids (2020) see the conceptual-deconstructive approach to educational research as

interested in how students interpret (analyse, explain, elucidate and justify) meanings pertaining to their study and in which ways they can enhance or look beyond constructed and reconstructed meanings – that is, how they can also deconstruct meanings (Waghid & Davids, 2020: 1)

In this study, the related meanings of CT and DCE have been interpreted in an endeavour to analyse the extent of CT development within the SAHE accounting landscape and reconceptualise CT within this landscape.

3.8 RESEARCH METHODS

In order to analyse the extent of CT development within the SAHE accounting landscape, this study used policy and content analysis. These research methods and how they were used in this study are discussed in the subsections below.

3.8.1 Policy analysis

The SAHE policies mainly guide pedagogical practices within the SAHE system. Therefore, an appropriate approach to policy analysis must be followed when analysing the wording of the SAHE policies for their implications on CT development. The educational and social literature reveals, *inter alia*, the following approaches to policy analysis: discourse analysis, critical policy analysis and policy archaeology. Each of these is discussed below.

Policy analysis, through discourse analysis, draws on Foucault's (1972) concept of discourse, namely to “designate the conjunction of power and knowledge” (Kenway, 1992: 128). Muetzelfeldt (1992: 4) defines the concept of discourse as “the complex of ... notions, categories, ways of thinking and ways of communicating that constitutes a power-infused system of knowledge”. Muetzelfeldt uses this definition of discourse to examine how political processes and policy-making shape and are shaped by social power relations and the state's power. Muetzelfeldt regards this approach as his sociological framework, while Taylor (1997) sees it as particularly helpful when conducting critical policy analysis. This framework “takes account of policymaking at all levels, allows for the conceptualisation of the state, and highlights the political nature of

polycymaking” (Taylor, 1997: 25). The dissemination of power and knowledge by the state through policy is regarded as key to Muetzelfeldt’s sociological framework, as evidenced when he states:

On [the] one hand, the various projects of state institutions, party politics and social movements draw on the social categories, resources and meanings [i.e. discourses] that are made available and reproduced through the culture and practices of the wider society. On the other hand, those same political projects simultaneously impact upon the wider society: they shape social categories, position people within them, and mould the categories of citizenship through which people are brought into particular relationships with the state and politics (Muetzelfeldt, 1992: 2).

While policy is not specifically mentioned in the excerpt above, it may be useful to think about it in this context. As an aspect of various political projects of the state, policy is regarded as central to the dynamics referred to by Muetzelfeldt in the extract above. Building on Muetzelfeldt’s (1992) sociological framework, Taylor (1997) argues that discourse analysis can analyse how economic, social, political and cultural contexts shape both the content and language of educational policy documents. Put differently, in the context of this study, discourse analysis involves an analysis of how economic, social, political and cultural contexts may have shaped policy wording, which in turn may have implications for CT development.

The next part of the discussion refers to critical policy analysis, which builds on Foucault’s (1972) theories of discourse as referred to in the discussion of discourse analysis above (see 4.2). However, the key difference is that using discourse theory, policy analysis focuses on what caused the text to be there. In contrast, critical policy analysis focuses on the implications once the text exists. Critical policy analysis is advocated by Codd (1988), who regards policy texts as the political struggles over meaning when he argues:

[P]olicy documents can be said to constitute the state’s official discourse. Thus policies produced by and for the state are obvious instances in which language serves a political purpose, constructing particular meanings and signs that work to mask social conflict and foster commitment to the notion of universal public interest. In this way, policy documents produce real social effects through the production and maintenance of consent (Codd, 1988: 237).

Critical policy analysis builds on theories of discourse, where the key notion is that there is no single meaning. Codd’s (1988) approach to critical policy analysis has merit in my view when he

states, “instead of searching for authorial intentions, perhaps the proper task of policy analysis is to examine the differing effects that documents have in the production of meaning by readers” (Codd, 1988: 239). In short, critical policy analysis, as explicated by Codd (1988), involves exploring the effects rather than the intentions of the policy. These effects could then be perceived as differing from reader to reader, or in the context of this study, it is at least plausible that different readers of the policy text could attribute different meanings to CT development.

Policy archaeology asserts that the social-historical context shapes socio-economic problems addressed within policy texts (see O’Connor, 2005). Scheurich (1994) offers a similar view to policy archaeology when he describes it as an approach to policy analysis, which examines the social construction of socio-economic problems rather than focusing on these problems after they have emerged. Therefore, policy archaeology involves examining historical events and artefacts to investigate “the grid of conditions, assumptions, [and] forces that allowed the problem to be made manifest and describable” (O’Connor, 2005: 9). In short, policy archaeology involves an approach to policy analysis focused on how problems ended up on policy agendas in the first place.

What follows is a discussion of how I used the above three approaches to policy analysis in this study, as reported in this chapter. First, as Codd (1988) explicated, critical policy analysis was used to analyse the SAHE policies under the apartheid regime, discussed in chapter 4. This approach was regarded as appropriate as my focus was not on the intention of the SAHE policies under apartheid. It is pretty commonly known that the intention of these policies was the exclusion of non-whites, mainly Africans, and the enfranchisement of whites. Instead, my focus was on the effect of the SAHE policies under the apartheid regime in terms of the development of CT. I also used Codd’s (1988) approach to policy analysis when reviewing the post-apartheid SAHE policies to evaluate the possible effects of these texts on the development of CT within the post-apartheid SAHE system.

I use Muetzelfeldt’s (1992) and Taylor’s (1997) approaches to policy analysis, implementing discourse theory to analyse the fundamental principles shaping the SAHE policies after 1994. This is regarded as appropriate, as the approaches of Muetzelfeldt (1992) and Taylor (1997) involve analysing policy in the light of the broad social, economic and historical contexts of a country or region to which the policy relates. My analysis of the SAHE policies reveals that these contexts

indeed shaped the policies. I used policy archaeology, as explained by Scheurich (1994) and O'Connor (2005), to examine the origin of the fundamental principles shaping policy agendas. This is regarded as appropriate, as the critical matters captured within policy texts usually have a historical context.

The three approaches to policy analysis discussed above are related to the eclectic research paradigm of this study. Exploring the effects of policy text rather than the policy intentions as advocated by Codd (1988) can be a matter of subjectivity, as different readers can take different meanings from the text. This level of subjectivity is synonymous with the interpretivist paradigm. As discussed earlier, the approach to policy analysis followed by Codd (1988) was used to identify the effects on CT development due to policies instituted by the apartheid regime. These SAHE policies would inevitably have influenced the experiences of students enrolled in the SAHE system at the time. As discussed earlier in this chapter, the notion that power structures may influence experiences is the hallmark of the criticism paradigm. Therefore, the way in which Codd's (1988) critical policy analysis was used in this study is synonymous with both the interpretivist as well the criticism paradigm.

The key purpose of the approaches to policy analysis was to examine the effects of SAHE policies, both before and after apartheid, on the development of CT, as will be seen in Chapter 4. However, it was expected that, when analysing the SAHE policies under apartheid especially, discoveries of the 'excluded other' would be made. This notion of the 'excluded other' is analogous to notions of deconstruction as coined by Derrida (1967), as discussed earlier in this chapter. In the context of this study, the 'excluded other' were those who had been disadvantaged concerning the development of CT, due to the exclusionary nature of SAHE policies instituted during apartheid.

Similarly, the approaches adopted by Muetzelfeldt (1992) and Taylor (1997) to conduct policy analysis using discourse theory, as well as policy archaeology as explicated by Scheurich (1994) and O'Connor (2005), can also be seen as synonymous with notions of deconstruction. Muetzelfeldt (1992) and Taylor (1997) argue that policies are shaped in the light of social, economic and historical contexts. Within these contexts, there are often the privileged and those who are excluded, and policies are often intended to address the concerns of the excluded. This notion of 'the excluded' is synonymous with notions of 'other', which are similar to notions of

deconstruction (see Derrida, 1967). In the same way, policy agenda matters usually have their origin in being responses to those who have been excluded. Therefore, policy archaeology, as advocated by Scheurich (1994) and O'Connor (2005), may also be regarded as synonymous with notions of deconstruction (see Derrida, 1967).

3.8.2 Content analysis

Smith (2011) asserts that content analysis aims to reveal underlying themes in the text. Therefore, an important characteristic of content analysis is that it enables the researcher to go behind the text being investigated to find hidden or underlying meanings of interest to the researcher. Content analysis was used in Chapter 5 to analyse the respective higher education institutional documents, such as graduate attributes and course outlines, which enabled the evaluation of the extent of CT development within the SAHE system. In other words, the respective higher education institutional documents that guide teaching and learning practices were analysed to find the related meanings to notions of CT and DCE.

3.9 SUMMARY

In this chapter, the broad philosophical perspectives, namely: positivism, interpretivism, critical theory and deconstruction, were analysed to ascertain whether CT notions could be seen within each perspective. The employment of elements of CT skills, as well as CT dispositions, were found to be evident in each of the four philosophical paradigms. Having evaluated each perspective's relation to notions of CT, it was decided that an eclectic paradigm incorporating the interpretivist, critical and deconstructive paradigms will be the most appropriate paradigm for this study.

The eclectic paradigm was also discussed to align with the conceptual-deconstructive analysis approach to be followed for this study. For this study, the conceptual-deconstructive analysis entailed analysing the related meanings of CT and DCE in an endeavour to analyse the extent of CT development and reconceptualise CT within the SAHE accounting landscape. It was then discussed why policy and content analysis would be needed to achieve the research endeavour.

The next chapter begins with reviewing the key governing higher education (HE) policies, both before and after the apartheid era, and the related implications on the development of CT competence in students enrolled in the SAHE degree programmes.

CHAPTER 4: HIGHER EDUCATION POLICIES IN SOUTH AFRICA AND THEIR IMPLICATIONS FOR DEVELOPING CRITICAL THINKING

4.1 INTRODUCTION

South African Higher Education (SAHE) policies were adopted/designed/drafted after 1994 to address the social disparity left over from the apartheid era. However, the newly elected African National Congress (ANC) administration faced the glaring problem of social inequality and faced the task of managing the South African economy in the face of expanding worldwide demands for economic competitiveness free-market capitalism (Fataar, 2003). These challenges, therefore, presented the democratic government with competing odds.

The academic literature attaches great socio-economic importance to education (Lynch & Kaplan, 2000; Sewell & Shah, 1967; Szirmai, 2015; Thorbecke & Charumilind, 2002). Therefore, reflecting on how South African higher education (SAHE) policies have been shaped to address these competing socio-economic challenges was of particular interest to this study. This chapter endeavours to analyse the key educational policy documents, which govern SAHE, using policy analysis as discussed in chapter 3 (see 3.8.1). The purpose is to determine the implications of these policy texts on the development of CT competencies in students enrolled in the SAHE landscape.

This chapter starts by reviewing the SAHE landscape under apartheid. This is regarded as important, given that, after apartheid, SAHE (and countless other) policies have largely been shaped by the significant social inequality created by the apartheid regime. A review of the key educational policy documents post-apartheid then follows, with a particular focus on the South African Qualifications Authority (SAQA) Act 58 of 1995 (RSA, 1995) and the National Qualifications Framework (NQF) (see SAQA, 2009). These policy texts are emphasised given that they provide the key policies governing the SA university landscape, which forms the background of this study. The identification of these documents as key policy texts is supported by Lange (2017: 35) when she states that:

This period (1990s to 2001) has as its main focus access, equity and redress. The policy frames that were produced with a view to addressing these objectives were the report of the National Commission on Higher Education (NCHE, 1996), White Paper 3 (DoE, 1997a),

the Higher Education Act of 1997 and the South African Qualifications Authority (SAQA) Act of 1995 that created the NQF. From the point of view of the policy instruments used at the time, there is no doubt that the NQF itself was a fundamental element in the realisation of notions of democratisation of knowledge and access to higher education institutions (HEIs).

4.2 THE SOUTH AFRICAN HIGHER EDUCATION SYSTEM UNDER THE APARTHEID REGIME

The key aim of this section is not to report on a complete analysis of the SAHE system under the apartheid government but rather to use Codd's (1988) approach to policy analysis (see section 3.8.1). This section intends to report on the effects of educational policies implemented by the apartheid regime on the development of CT in the SAHE system. A discussion of the background to the racial divisions within the apartheid SAHE system and the related implications on CT development follows in the paragraphs below.

4.2.1 Background to the racial divisions with the SAHE system

In 1994, the new democratic government inherited a higher education (HE) system that was disintegrated, primarily due to the white apartheid government's conception of race and its related politics. This conception of race by the apartheid government significantly shaped HE policies adopted during the 1980s (Bunting, 2006). The enfranchising of white citizens and related disenfranchisement of African citizens lay at the heart of the agenda of the apartheid government. The oppression of African citizens was extended in 1984 with introducing a new constitution, which divided the Republic of South Africa (RSA) national parliament into a 'tricameral' parliament. As noted by Bunting (2006: 36), this comprised "one house for representatives of white voters (the House of Assembly), one for representatives of coloured voters (the House of Representatives) and one for representatives of Indian voters (the House of Delegates)".

Despite the fact that Africans made up 75% of the population, the 1984 constitution did not allow for any African participation in parliament. 'Own affairs' and 'general affairs' were defined in the 1984 constitution. 'Own affairs' were matters that affected only the coloured, Indian, or white populations' cultural and value frameworks, while 'general affairs' affected all racial groupings. The 1984 constitution designated education as an 'own affair', implying that all education for whites (primary, secondary, and higher) was the responsibility of the House of Assembly, Indians

of the House of Delegates, and coloureds of the House of Representatives. Significantly, the 1984 constitution designated education as a ‘general affair’ for Africans in South Africa. The obligation of ‘general affairs’ related to education was given to the ‘Department of Education and Training’ (DET), a ‘general affairs’ government department. The direct consequence of the 1984 constitution on higher education institutions (HEIs) was that they had to be denominated as either African, coloured, Indian or white, as each HEI had to be for the exclusive use of one of the four racial groups. The National Party (NP) government, however, allowed for a permit system whereby a student of one race group could apply to study at an HEI exclusive to another race group if it could be shown that the applicant’s proposed study programme was not available at the institution designated for their race group. Given the agenda of the apartheid government regarding empowering white citizens above other citizens, the permit system may have been its way of dispelling the notion that it served only the interests of one race group (Bunting, 2006; Schoole, 2013).

Therefore, the 1984 constitution on HEIs gave rise to the following categories of universities: the historically white Afrikaans-medium universities; the historically white English-medium universities; universities designated for ‘Africans’; a university designated for ‘coloureds’ and a university designated for ‘Indians’. The historically white Afrikaans-medium universities comprised: The University of the Orange Free State; Potchefstroom University (now North-West University); the University of Pretoria; Rand Afrikaans University (now the University of Johannesburg); The University of Stellenbosch; and the University of Port Elizabeth (now Nelson Mandela University). The historically white English-medium universities comprised: The University of Cape Town, the University of Natal (merged with the University of Durban-Westville to form the now University of Kwazulu-Natal), Rhodes University and the University of the Witwatersrand. The universities designated ‘for Africans’ consisted of Medunsa University (now Sefako Makgatho Health Sciences University; the University of the North (now the University of Limpopo), Vista University and the University of Zululand. The University of the Western Cape was designated for ‘coloureds’, whereas the University of Durban-Westville (merged with the University of Natal to form the now the University of Kwazulu-Natal) designated for ‘Indians’.

4.2.2 Implications for the development of critical thinking in the SAHE landscape

As discussed earlier in this section, the intention of reviewing the educational policies implemented by the apartheid regime is purely to report on the development of critical thinking during the period of the regime. Put differently, the aim was to discuss the level of CT competencies actualised in students enrolled at universities during the apartheid regime due to the apartheid education policies. In this regard, following a review of the reported literature regarding the pervasive pedagogy at universities under the apartheid regime, I evaluated the overall level of CT development within the SAHE system under apartheid to be at a minimal level. This is due to the fact that the apartheid legislators used the apartheid curriculum to stunt human thought, and thus there could not have been an overemphasis on CT development.

In support of my evaluation of an overall minimal level of CT development within the SAHE system under the apartheid regime, I consider the work of Bunting (2006) and Sehoole (2013) who reported on the higher education (HE) landscape under apartheid. I specifically consider the following findings, namely, the fact that: Afrikaans-medium universities, as well as the historically black universities (African, coloured and Indian), were regarded as instrumentalist institutions; and the focus on academic freedom and autonomy, at the expense of social and ethical awareness, by the English-medium universities. A discussion of each of these findings and their impact on CT follows in the ensuing subsections.

4.2.2.1 *Implications for the development of critical thinking at historically white Afrikaans-medium universities*

The six historically white Afrikaans-medium universities saw their support of the apartheid government as vital to their survival as their financial wellbeing depended on their having good relations with the apartheid government. Bunting (2006) labelled these six universities as ‘instrumentalist’ institutions due to the high level of support they offered the apartheid government. Bunting (2006: 40) defined an instrumentalist HEI as:

[O]ne which takes its core business to be the dissemination and generation of knowledge for a purpose defined or determined by a socio-political agenda. Knowledge is not regarded as something which is good in itself and hence worth pursuing for its own sake. It follows that knowledge which could be used for a specific social, economic or political purpose would be the primary form pursued in an instrumentalist institution.

The effect that instrumentalism had on the educational culture of these universities in the years up to 1994 is aptly summed up by Jansen (2001). Despite the fact that his comments emanate from his experience during the period 2000–2001 in one of the larger historically white Afrikaans-medium institutions, it could also be argued that Jansen's (2001: 4) opinion, as stated below, was true of all six universities in the years leading up to the abolishment of apartheid:

[There is at this institution a] lack of critical discourse in the disciplines as well as in more public spheres with respect to pressing social and human problems. There is a pervasive and narrow problem-solving, applications-based pedagogy and research, but not much of a standing back and posing of critical questions in an attempt to understand, probe, disrupt official policy or standard practice.

In generalising Jansen's (2001) comment as applicable to all six historically white Afrikaans universities, I draw on Bunting (2006), who provides two main reasons for generalising this comment to apply to all these universities in the years prior to the abolition of apartheid. The first reason was that by the 1980s, these institutions were disconnected from the international academic community due to the international academic boycott against South Africa. As a result, the institutions made few attempts to build relationships with international donors. The consequence of this lack of connections with the broader international academic community was that it deprived these institutions of the academic enrichment that comes with collaboration with open and fair-minded thinkers internationally. This limited the ability of academics at these universities to broaden their exposure to critical thinking and limited their ability to develop optimal critical thinking competencies in their students.

As a second reason, Bunting (2006) points out that the academic aims of historically white Afrikaans-medium universities were largely informed by the duty to preserve the apartheid status quo. Bunting (2006) also notes that the research activities, which focused on developing new knowledge, instead seemed to focus on policy work for the government and government agencies. In summary, given the instrumentalist nature of the Afrikaans-medium institutions, there was a lack of independent thought, especially insofar as it relates to challenging the ideals of the apartheid regime. While one cannot say that no critical thinking development could have taken place under these conditions, however where independent thought and autonomy is stunted, I would argue that it is not a good breeding ground for the maximal development of critical thinking

competencies in students. My argument is that CT was at a minimal level at historically white Afrikaans-medium universities following the apartheid regime.

4.2.2.2 Implications for the development of critical thinking at historically black universities

Related to the notion of instrumental institutions was that historically black universities were also established as instrumental institutions rather than to fulfil an academic need. Bunting (2006) argues that they were seen as instrumental because of the perception that they were established to train non-white people to serve the interests of the apartheid state. Successful graduates from these universities tended to be the black teachers required by the black school systems. Successful graduates also made up the black civil servants required by the racially divided civil service at the time.

At this point, I would like to discuss three aspects, which in my view highlights why there may have been challenges to the development of critical thinking competencies in students at these universities:

- The leadership and academic staff of the historically black universities;
- The intellectual focus of historically black universities; and
- The reaction of students at historically black universities to the ideology of the apartheid regime (see Bunting, 2006).

The impact of these three aspects on the development of critical thinking was either directly or indirectly a consequence of the democratic ideals of the apartheid government.

Firstly, the leadership and most of the academic staff at these universities tended to be white Afrikaners who graduated from one of the six historically white Afrikaans-medium universities. Despite graduating from a historically white Afrikaans-medium university, some of these officials may have been opposed to the ideals of apartheid and thus wanted to work at a black university to bring about change. However, it is arguable that many of these officials indeed supported the idea that white people should be privileged over other races. Therefore, they may have been unwilling to advocate for a change to this ideological narrative in their official capacity. The effect of such leadership inevitably meant that the culture at these universities might not have lived up to the expectations of openness and fair-minded thinking. Hence, this culture might have halted the

development of critical thinking in students at these universities. It is also arguable that these universities were not fully autonomous and independent from Government as they were led by an executive who most likely supported the apartheid ideals of the apartheid government.

Secondly, the pedagogy and research focus of these historically black universities had apartheid origins as, especially in the early years of their establishment, the academic staff members of these universities tended to be graduates of the historically white Afrikaans-medium universities (see Bunting, 2006; Schoole, 2013). As this relates to the development of critical thinking, it was, of course, problematic, as the historically white Afrikaans-medium universities had instrumentalist notions of knowledge rather than pursuing knowledge as a good in itself. Therefore, the pedagogy became that of merely reproducing material taught at historically white Afrikaans-medium universities. Bunting (2006) argues that there was scant research producing new knowledge. This is because academics employed by the historically black universities, who were mostly products of the historically white Afrikaans-medium universities, tended to focus on producing graduates meant to serve civil society, which at the time largely served the interests of the apartheid regime.

Finally, the student population of the historically black universities became frustrated at having to fit the mould of the apartheid regime. Bunting (2006) points out that this frustration resulted in many months of teaching and learning being lost at these institutions. As students boycotted classes, university executives responded by closing university operations. In the absence of teaching and learning activities, it would have been very difficult to develop critical thinking competencies.

4.2.2.3 Implications for the development of critical thinking at historically white English-medium universities

In contrast to the historically white Afrikaans-medium universities and the historically black universities, the historically white English-medium universities saw it as an imperative to maintain academic freedom and autonomy as a university (Bunting, 2006; Schoole, 2013). I believe that where the pedagogy is driven by freedom and autonomy, a greater potential for the fostering of independent thought is created than compared with the historically white Afrikaans-medium and black universities. This, in turn, creates environments that are more conducive to maximal development of critical thinking.

However, the historically white English-medium universities were criticised for their pursuit of academic autonomy and freedom at the expense of social and ethical awareness. Mamdani (1998) argued that they [historically white English-medium universities] could have done more for social and political change in South Africa. Mamdani's (1998) argument echoes what former vice-chancellor of the University of the Western Cape, Jakes Gerwel (1987: 2), said more than a decade earlier:

In spite of our genuine commitment to free scholarly discourse and research, every South African university has a dominant ideological orientation which describes the context of its operations. [...] This is demonstrably true of both the subsets of historically white Afrikaans-language and English-language universities. The Afrikaans universities have always stood and still firmly stand within the operative context of Afrikaner nationalism. Networking in a complex way into its various correlative institutions [...] Equally the English-language universities operate within the context of Anglophile liberalism, primarily linking and responding to its institutional expressions as in the English schools, cultural organisations and importantly big business. The one ideological formation under-represented or not at all represented in a similar way within the South African university community is that of the more radical Left.

It would seem that Mamdani (1998) and Gerwel (1987) believed that students who were a product of these six universities were perhaps largely not equipped or did not show enough resolve to offer resistance to the apartheid government and bring about social change. In chapter 2 (see 2.3.2), developing notions of DCE within the pedagogy was discussed as creating the possibility of developing responsible and accountable students. Therefore, in the light of the critique of historically white English-medium universities by Mamdani (1998) and Gerwel (1987), a question could be raised as to whether there may have been a lack of notions of DCE fostered within the university programmes offered at these universities. Furthermore, in chapter 2 (see 2.3.3), the interdependent relationship of notions of DCE and CT was also discussed. Thus acting on the assumption that notions of DCE were not emphasised within the pedagogy, I contend that CT development may have been sub-optimal at these institutions too.

4.3 EDUCATIONAL POLICIES INSTITUTED AFTER THE APARTHEID ERA

In the introduction to this chapter (see 4.1), I stated that the SAHE policies instituted after the apartheid era had been shaped by the competing challenges of, on the one hand, the legacy of

social inequality from apartheid and on the other hand, the growing global economic competition and local demands for free-market capitalism. A number of HE policy documents and texts have been developed post-1994 in response to these socio-economic challenges. Some of these policy documents and texts include:

- The White Paper on Education and Training Notice 196 of 1995 (see DoE, 1995);
- The National Qualifications Framework (NQF) was established as part of SAQA Act 58 of 1995 (see RSA, 1995);
- The Higher Education Act 101 of 1997 (see DoE, 1997b);
- The *Education White Paper 3: A programme for Higher Education Transformation* of 1997 (see DoE, 1997a);
- Department of Education, National plan for the higher education of 2001 (see RSA, 2001);
- The National Qualifications Framework Act 67 of 2008 (see SAQA, 2009);
- The *Green paper for post-school education and training* of the Department of Higher Education and Training of 2012 (see DHET, 2012);
- The *White paper for post-school education and training* of 2013 (see DHET, 2013).

The fundamental principles captured in most, if not all, of these educational policy documents, are those of equity and redress (Sayed, 2000). The ideals of the apartheid government resulted in deep-rooted educational inequality among race groups; hence, it is not surprising that the redress of past inequalities is regarded as a cornerstone principle for the formulation of the post-apartheid educational policy documents. In identifying why equity and redress are regarded as important educational policy principles, I am flirting with *policy archaeology*. This policy analysis methodology is advocated by Scheurich (1994) and O'Connor (2005) and, as discussed earlier in chapter 3 (see 3.8.1), focuses on how matters ended up on policy agendas in the first place.

The remainder of this chapter will focus on the South African Qualifications Authority (SAQA) Act 58 of 1995 and the National Qualifications Framework (NQF), given that these documents provide the key policy texts governing pedagogical practices within the SAHE landscape, and in particular universities, which is the context of this study. In 4.3, the HE policies instituted under the apartheid regime were discussed as resulting in CT development being at the minimal level. The analysis of the NQF in the remaining sections of this chapter will therefore also show how CT has been advanced (or not) within the SAHE landscape following the apartheid regime.

4.3.1 The National Qualifications Framework

The National Qualifications Framework (NQF) was established to achieve a more just education system, as opposed to the undemocratic system that existed during the apartheid era. The promulgation of the South Africa Qualifications Authority (SAQA) Act (58 of 1995) in October 1995 formally established the first iteration of the NQF. The SAQA Act 58 of 1995 listed as some of the objectives of the NQF as follows:

[T]o facilitate access to education and training; to facilitate mobility and progression within education, training, and career paths; to enhance the quality of education and training; to accelerate the redress of past unfair discrimination in education, training, and employment opportunities; and to contribute to the full personal development of each learner and the social and economic development of the nation at large (Republic of South Africa [RSA], 1995: 2).

Through the NQF, it was envisioned that those from disadvantaged backgrounds would have greater access to learning opportunities and that learner progression would be facilitated through the articulated qualification levels of the NQF. It was further envisaged that qualifications would also not be bound to institutions because the NQF was meant to elevate the relevance of the learning outcomes achieved by a person rather than the institution where they attained the qualification (Departments of Education and Labour, 2002). In short, the NQF was seen as an instrument of hope and transformation, as it was designed as an “integrated system with a strong transformational agenda to encourage lifelong learning” (Keevy, 2013: 20).

The NQF objectives, some of which have been mentioned above, have been the subject of much criticism. In the following sections, I would like to hone in on three of the major criticisms, namely:

- The NQF as being overly ambitious;
- The NQF as a social rather than an educational imperative; and
- The NQF as being shaped by competing discourses.

4.3.1.1 The NQF as being overly ambitious

Mehl (2004) aptly reflects on the overly ambitious nature of the NQF when he states that:

[D]emocratic government was highlighting its intent to try to achieve something deemed well nigh impossible in many education and training systems in the world. Why was such

a bold, innovative and visionary approach applied to an area such as education and training that is generally regarded as extremely difficult to shift, let alone change? (Mehl, 2004: 22).

I agree with Mehl (2004), as ensuring equitable and quality education for all, in a manner that redresses the inequalities of the past, all within a single integrated framework, is indeed overly ambitious, in my opinion. However, I am also of the opinion that the ills of apartheid resulted in significant societal inequality and that it required radical measures to attempt to redress this inequality. Educational achievement is regarded as vital in addressing societal inequality, especially given the societal status and value attached to educational achievement (Easterbrook, Kuppens & Manstead, 2016). Therefore, while the NQF may be overly ambitious, a change was required in the awarding of qualifications, and the NQF, in my opinion, is at least a starting point for this change.

4.3.1.2 *The NQF as a social rather than an educational imperative*

Many have criticised the NQF as having social origins rather than a purely educational basis for its formulation (Allais, 2003). The reason for this view is the sense by some that the NQF was introduced through educational policy debates within the trade union and broader liberation movements (Allais, 2003). This view is captured by Muller (2000: 96) when he states:

It is evident that the NQF vision is propelled by a strong version of the social project ... [for egalitarianism and empowerment] driven as it is by the major African National Congress-aligned trade union federation through the medium of the National Training Board (NTB).

This assertion by Muller stems from the general belief that the project of the newly elected government of 1994 was meant to be largely egalitarian. Many therefore view the NQF as falling within this egalitarian project. While the need for the ANC government to have an egalitarian focus cannot be questioned, it is questionable whether the NQF should have been socially focused or whether the NQF could significantly address the social ills of apartheid. In questioning the impact of the NQF on social inequality, I support Allais (2011: 354), who says:

Where people cannot access educational institutions because they do not have money to pay fees; because workplaces do not want to offer training to their staff; because children head households where parents have died from AIDS-related diseases; because children do not have enough to eat; because there is no safe, efficient, and reasonably

priced public transport in South Africa; and so on, trying to increase access to education and training by certificates, and giving certificates to recognise skills people have gained in everyday life, seems to be missing the point. Where educational institutions are of poor quality, telling them what the required standard is may not make much difference. And where there are no jobs, improving levels of qualifications may not assist people. These problems, and others, need to be tackled directly. A qualifications framework can do no more than frame the education and training system which is already in place.

I do not think that the above statements by Allais (2011) imply that she considers the NQF entirely flawed. From the comments of Allais (2011) as well as those of Mehl (2004), it seems that trying to shape a qualifications framework in a way that is meant to redress the significant societal inequality in South Africa might have missed the educational imperative of cultivating the cognitive capacity of learners (Vil-Nkomo & Myburgh, 1999). It is possible that the focus of a qualifications framework for the SA context should be focused on developing cognitive capacity, which, hopefully, will include the development of ethical and social awareness, in order for learners to be active players in recognising and addressing societal inequality, and not the other way round.

4.3.1.3 *The NQF as being as shaped by competing discourses*

The ANC-led government has not only led South Africa into a more democratic state, but it has also led South Africa from an isolated economy under apartheid to a more liberal economy (Desaubin, 2002). Early criticism of the NQF was that ‘democracy’ and ‘free economy’ seemed to be competing for discourses that have shaped the development of the NQF. While goals of social justice, redress, empowerment and egalitarianism have driven the NQF, it is also driven by concepts of mobility, flexibility and re-trainability, which are the hallmarks of an open market economy (Muller, 1996; Cooper, 1998). According to Muller (1996) and Cooper (1998), these competing discourses have the potential to steer the implementation of the NQF in divergent directions.

I agree with Muller (1996) and Cooper (1998), as one only has to read the objectives of the NQF as referred to earlier to recognise that there are competing discourses at play. Allais (2003: 307) aptly summarises this notion of competing discourses as it relates to the NQF when she states:

[W]hile the rhetoric within which the NQF has been developed in South Africa can be located firmly within the former transition (to democracy), the content of the NQF is in fact more derivative of the latter transition (to a neo-liberal economy).

4.3.1.4 *The current NQF*

The major criticisms, as discussed above, were all levelled at the first iteration of the NQF, which was established in 1995 through the promulgation of the SAQA Act 58 of 1995. It is, however, arguable whether the subsequent and current iteration of the NQF, namely the NQF Act (67 of 2008), has done much to alleviate these criticisms. In this regard, Keevy (2013) argues that the NQF Act 67 of 2008 retained the original objectives of the 1995 iteration.

Nevertheless, the NQF Act 67 of 2008 comprises significant changes, the most notable of which is the sub-division of the NQF into three sub-frameworks, namely the –

- Occupations Qualifications Sub-Framework (OQSF);
- Higher Education Qualifications Sub-Framework (HEQSF); and
- General and Further Education and Training Qualifications Sub-Framework (GFETQSF).

These sub-frameworks were to be overseen by the Quality Councils (QCs). The Council on Higher Education (CHE) was the council of particular interest to this study, given that the CHE oversees the HEQSF, which is where this study was contextualised. The NQF Act 67 of 2008, therefore, grants responsibility to the CHE for ensuring the following objectives, as listed in Section 5 of the NQF Act 67 of 2008 (SAQA, 2009: 7, concerning HEIs:

1. developing, fostering and maintaining an integrated and transparent national framework for the recognition of learning achievements;
2. ensuring that South African qualifications meet appropriate criteria, determined by the Minister as contemplated in Section 8 [of the NQF Act 67 of 2008], and are internationally comparable; and
3. ensuring that South African qualifications are of acceptable quality.

Another significant change brought about by the new NQF was expanding the qualification levels¹⁰ from eight to ten. Many specifically regarded this as a welcome change, as the old NQF grouped both masters' degrees and doctorates under level 8 (Keevy, 2013). The 10-level NQF now contains level descriptors, which – especially for level 7 to 10 qualifications – were developed under the auspices of the CHE. The CHE uses these descriptors, *inter alia*, to assess whether an HEI and the qualifications offered by such university adhere to objectives 2) and 3) above.

At this stage, I would like to highlight a final notable change, which was that, within the new NQF landscape, professional designations (such as 'chartered accountant', 'engineer', 'doctor', and many others) could be registered on the NQF by making an application to the SAQA (SAQA, 2009: Section 30). Of course, this notable change was of interest to this study, namely the SAHE accounting landscape, which is responsible for the tertiary qualifications required to qualify as a chartered accountant (CA).

Thus far, I have followed Taylor's (1997) policy analysis approach of considering the broad economic, social and historical context of policy, i.e. in this case, the NQF. In the next section, I follow Codd's (1998) approach of exploring the effects rather than the policy's intention when I explore the implications of the policy wording of the NQF on the development of critical thinking at HEIs, particularly universities.

4.3.1.5 Implications of the NQF for the development of critical thinking

In an earlier discussion (see 4.4.1.2), while quoting Allais (2011) and Mehl (2004), I stated that the NQF (1995 & 2008) might have fallen short of the educational imperative of cultivating the cognitive capacity of learners or, to be more specific in terms of the context to this study, the educational imperative of developing critical thinkers. However, this statement is not entirely fair, as within the NQF, there are still a number of possibilities for good practice as the NQF (1995 & 2008) contains stipulations that could allow for the development of critical thinking. In this section, I want to critically comment on aspects of the NQF, which may or may not aid the educational ideal of developing critical thinkers. I present my critical commentary by reviewing the following broad themes contained in the NQF: outcomes approach of the NQF, the setting of outcomes and

¹⁰ The NQF qualification levels is the framework used by SAQA to arrange learning achievement. All registered South African qualifications needs to specify the related NQF level as this outlines the skills and competencies students should acquire through the relevant qualification (Bolliger, 2020).

unit standards, the NQF level descriptors, and finally, the quality assurance of outcomes in the NQF.

4.3.1.6 *Outcomes-based education and critical thinking*

Fundamental to the NQF is an outcomes-based approach (Departments of Education and Labour, 2002). Across the globe, there have been success stories regarding the impact of outcomes-based education (OBE), but these success stories are only related to vocational training. It, therefore, stands to reason why Spreen (2001) questions why South Africa attempted to make OBE an integral part of its entire SAET system. Nevertheless, the notion of OBE was particularly well received by those opposed to the apartheid regime, where education was highly input-driven and narrowly advocated for the ideals of the apartheid state.

OBE holds significant potential for the development of critical thinking. For one thing, it places learners at the centre of their learning, thus forcing them to think independently, which is one of the traits of an ideal critical thinker, as espoused by the APA Delphi Study panel of experts as discussed in Chapter 2 (see 2.2.2.4). OBE also demands the termination of rote learning, which used to be regarded as synonymous with apartheid education. Rote learning can be seen as a form of stultification of the development of critical thinking, and thus another advantage of an OBE system is that it should remove this stultification in principle. Allais (2003) regards OBE as indicative of critical pedagogy (see 3.4), which in turn has been found to have a significant effect on the development of critical thinking development (Rahimi & Sajed, 2014).

While Spreen (2001) might have been sceptical of the SA approach to OBE for its entire SAET system, the principle benefits to the development of critical thinking are well supported. However, the benefits to CT are premised on several factors, such as the setting of appropriate outcomes and standards. A discussion of the way in which NQF standards are set follows in subsection 4.4.1.7.

4.3.1.7 *Development of outcomes and standards in the NQF and its implications for CT development*

The NQF was marked by a standards approach, which was actualised using unit standards. Unit standards represented the most finite form of educational achievement for certification. The establishment of unit standards during the policy formulation process was the subject of much

debate due to the different roles of education in society, as remarked on by Allais (2003: 311) when she states:

[T]here was much debate about the different roles of education in society, and a strong argument that a narrow approach to skills was not sufficient; education was also about acquiring knowledge. There was also a sense that education had a ‘nation-building’ function – that it should attempt to bring together a divided country and help create a national identity. It was therefore eventually agreed that standards must describe outcomes in terms of knowledge to be obtained, skills to be acquired, as well as values and attitudes to be assimilated by learners.

In my opinion, the formulation of outcomes in terms of ‘knowledge acquisition’, ‘skills acquisition’, ‘values’ and ‘attitudes’, as it relates to CT development, represents an interesting challenge. I will try to elucidate why I regard it as such by discussing each aspect desired of the formulated outcomes.

Firstly, while education certainly should have an element of knowledge acquisition, the **acquisition of knowledge** may often result in pedagogical practices, which tend to be instructional and reflect criticism of the pedagogical practices under the apartheid era. I am therefore in support of outcomes, which go beyond simple knowledge acquisition; however, in my experience, despite the holistic outcomes desired by the NQF, the pedagogical practices in the HE Accounting (HEA) landscape especially still tend to be limited to knowledge acquisition. Furthermore, as it relates to CT development, simple knowledge acquisition also tends to sit at the lower levels of Bloom’s taxonomy, as discussed in Chapter 2 (see 2.2.2.1). Thus, an overemphasis on knowledge acquisition will not challenge learners to exhibit higher-order thinking skills required for critical thinking competence.

The formulation of outcomes as **skills** holds potential for CT development as CT is seen in the educational literature as a skill (Halpern, 2003; Smith, 2002). Therefore, should outcomes include an ability for students to think critically, a possibility certainly exists, premised on aligned pedagogical practices, that CT competence could be developed in students.

The notion of having **values and attitudes** as part of the desired outcomes in NQF standards brings to mind another reflection relating to CT development. Although CT is seen in the educational

literature as a skill, it is also regarded as going beyond a skill. This notion that CT goes beyond skill is captured by Papastephanou and Angeli (2007: 604) when they state:

[I]t is possible for the skills paradigm to be change-friendly and context-sensitive but we argue that it is oblivious to other, non-purposive kinds of rationality that are indispensable to critical thought. Our suggestion is that there is an aporetic¹¹ element in critical thought that is missing from contemporary educational positions. [...] that the aporetic element that we highlight accommodates better than other theories the significance of thematizing the taken-for-granted instead of focusing on problem solving.

My deduction from Papastephanou and Angeli (2007) is that, while CT might involve skills, it goes beyond a skill and is more of a value and an attitude. Their view is shared by Burbules (1998: 485), who argues that critical thinking involves reflection when he states:

‘Critical philosophy’ at least in the sense that Kant meant it, was the process of reason understanding and questioning itself: questioning its own nature, its conditions of possibility, and its limits – not as an absolute or given, but as an object of reflection.

The APA panel of experts espoused honest reflection as one of the CT dispositions (Facione, 1990: 3), which I would argue is largely akin to values and attitudes. In making this argument, I am supported by Uluçınar and Aypay (2018), who found a significant relationship between democratic values of teachers and their critical thinking dispositions. A similar study by Turabik and Gün (2016) also found that where teachers exhibit a democratic attitude towards pedagogy, it provides a significant predictor of students' critical thinking dispositions. Within an SAHE context, values and attitudes are usually captured within graduate attributes of most universities, which is evidence of the importance of values and attitudes as an educational ideal. To quote one attribute from my institution, the University of Western Cape (UWC: “UWC graduates will seek; discern; and apply information effectively... to convey meaning in a range of contexts” (Bici, 2019: 7). This attribute relates to critical thinking competence as it requires UWC graduates to be critically and relevantly literate.

The potential of values and attitudes to develop CT competence is thus not in question. My concern, as it relates to the NQF, is the notion that values and attitudes can be specified as

¹¹ Aporetic refers to the tendency to question or to mention criticisms.

measurable outcomes in the South African education and training system (SAET) system, for that matter. My concern echoes that of Allais (2003: 321) when she states:

Suffice it to say that the inclusion of values and attitudes highlights one of the problems with an approach to education that is totally outcomes-based – it implies that everything valuable in education can and must be defined up front and must be assessable.

In my experience, however, students and academics only emphasise outcomes that can be assessed, and for this reason, optimal CT development may not be prevalent in the pedagogy.

4.3.1.8 NQF level descriptors and their implications for CT development

In 4.4.1.7, I reviewed the development of outcomes and unit standards in the NQF. The section ended with the assumption that the inclusion of values and attributes as outcomes may be problematic for CT development, due to the difficulty in assessing these outcomes. However, in general, the outcomes-based approach to the NQF holds possibilities for CT development by students. The NQF level descriptors represent the outcomes that the SAQA requires at different levels. Therefore, the purpose of this section is to review the level descriptors in detail to identify the implications for CT development within these outcomes.

In the level descriptor document, SAQA states that applied competence forms the philosophical basis of the NQF when they state, “[t]he philosophical underpinning of the National Qualifications Framework and the level descriptors are applied competence, which is in line with the outcomes-based theoretical framework adopted in the South African context” (SAQA, 2012: 5).

Therefore, at least in principle, the policy wording implies an application level of thinking or level 3 according to *Bloom’s Revised Taxonomy* (Anderson & Krathwohl, 2001; also see 4.4.1.8.1 below). Therefore, in theory, no qualification should require only the lowest levels of thinking, i.e. levels 1 and 2 or remembering and understanding.

The current NQF contains ten levels, and each of these ten categories is used as a basis to achieve applied competence. These categories are as follows (SAQA, 2012: 5):

- Scope of knowledge
- Knowledge literacy
- Method and procedure

- Problem-solving
- Ethics and professional practice
- Accessing, processing and managing information
- Producing and communicating of information
- Context and systems
- Management of learning
- Accountability.

My current role at UWC is that of lecturer in Management Accounting and Financial Management (MAF). I am responsible for teaching students towards the attainment of an undergraduate accounting degree and a post-graduate diploma in Accounting. According to the SAQA NQF, these two qualifications are regarded as NQF levels 7 and 8, respectively (SAQA, 2012). Therefore, I shall limit my discussion to these levels. However, that is not to say that notions of CT cannot be found in the level descriptors of the other levels, especially the lower levels (6 and below). Also, McInerney (2002) reminds us that education is dynamic; thus, even if the level descriptors of the lower NQF levels do not speak to notions of CT, it does not mean that CT is not being developed at those levels.

4.3.1.8.1 Bloom's taxonomy

Bloom's taxonomy is regarded as an established theoretical framework on thinking and learning. It guides educators when they develop learning objectives and assessments for higher-order thinking (Bali, 2014). Anderson and Krathwohl (2001) revised this taxonomy. This revised version provides for six levels of cognitive thinking or processing.

The lower levels (levels 1 to 3) of cognitive processes are classified as remembering, understanding and applying. The higher levels (levels 4 to 6) of cognitive processes are classified as analysing, evaluating and creating. My purpose of referring to Bloom's cognitive thinking levels before discussing the NQF level descriptors is that I believe that these levels provide a mechanism to identify which outcomes within the NQF level categories may be aligned with CT competence. In my view, CT competence is aligned with the upper three levels (levels 4 to 6) of Bloom's taxonomy, which agrees with Ennis (1993), who regards the upper three levels of Bloom's taxonomy as forming the basis for assessing critical thinking.

4.3.1.8.2 *NQF level seven*

In my analysis of the NQF level 7 descriptor, the following categories and related outcomes stand out as being related to notions of the development of critical thinking (SAQA, 2012: 10):

1. **Problem-solving** – the learner is able to demonstrate the ability to identify, analyse, evaluate, reflect on and address complex problems critically, applying evidence-based solutions and theory-driven arguments.
2. **Ethics and professional practice** – the learner can demonstrate the ability to take decisions and act ethically and professionally and justify those decisions and actions drawing on appropriate ethical values and approaches within a supported environment.
3. **Accessing, processing and managing information** – the learner is able to demonstrate the ability to develop appropriate processes of information gathering for a given context or use and the ability to validate the sources of information independently and to evaluate and manage the information.
4. **Producing and communicating information** – the learner is able to demonstrate the ability to develop and communicate his or her ideas and opinions in well-formed arguments, using appropriate academic, professional or occupational discourse.
5. **Context and systems** – the learner is able to demonstrate the ability to manage processes in unfamiliar and variable contexts, recognising that problem solving is context- and system-bound, and does not occur in isolation.
6. **Management of learning** – the learner can demonstrate the ability to identify, evaluate, and address his or her learning needs in a self-directed manner and facilitate collaborative learning processes.
7. **Accountability** – the learner is able to demonstrate the ability to take full responsibility for his or her work, decision-making and use of resources, and limited accountability for the decisions and actions of others in varied or ill-defined contexts.

In my opinion, categories 4 to 10 above contain, in the form of outcomes, concepts of:

- reflection;
- independent thought;
- openness to others;
- contextualising; and

- self-regulation.

These are all related to notions of critical thinking as espoused by the APA Delphi study panel of experts discussed in Chapter 2 (see 2.2.2). I have not listed the first three categories of this NQF level with their related outcomes above. However, in reviewing them, it became evident that the first three categories: namely scope of knowledge, knowledge literacy and method and procedure (SAQA, 2012: 10), are synonymous with levels 1 to 3 of Bloom's taxonomy, i.e. remembering, understanding, and applying (Anderson & Krathwohl, 2001). This, therefore, provides a striking example of having to engage the higher-order thinking skills if CT is to be developed in students.

A final reflection on the NQF level 7 categories is that categories 5, 9 and 10, while related to notions of CT as discussed (see 4.4.1.7.), in my opinion, also go beyond CT as a skill, as advocated by Papastephanou and Angeli (2007). However, values and attitudes are difficult to assess, and thus I believe it may be particularly difficult to develop within students. The actualisation (or lack) of the CT outcomes outlined above concerning NQF level 7 within the SAHE Accounting system will be assessed in Chapter 5.

4.3.1.8.3 *NQF level eight*

In my consideration of the NQF level 8 descriptor, categories 4 to 10 and their related outcomes once again stand out as being related to notions of the development of critical thinking as is shown below (SAQA, 2012: 11):

1. **Problem-solving** – the learner is able to demonstrate the ability to use a range of specialised skills to identify, analyse and address complex or abstract problems drawing systematically on the body of knowledge and methods appropriate to a field, discipline or practice.
2. **Ethics and professional practice** – the learner is able to demonstrate the ability to identify and address ethical issues based on critical reflection on the suitability of different ethical value systems to specific contexts.
3. **Accessing, processing and managing information** – the learner is able to demonstrate the ability to critically review information gathering, synthesis of data, evaluation and management processes in specialised contexts in order to develop creative responses to problems and issues.

4. **Producing and communicating information** – the learner is able to demonstrate the ability to present and communicate academic, professional or occupational ideas and texts effectively to a range of audiences, offering creative insights, rigorous interpretations and solutions to problems and issues appropriate to the context.
5. **Context and systems** – the learner is able to demonstrate the ability to operate effectively within a system or manage a system based on an understanding of the roles and relationships between elements within the system.
6. **Management of learning** – the learner is able to demonstrate the ability to apply, in a self-critical manner, learning strategies, which effectively address his or her professional and ongoing learning needs and the professional and ongoing learning needs of others.
7. **Accountability** – the learner is able to demonstrate the ability to take full responsibility for his or her work, decision-making and use of resources, and full accountability for the decisions and actions of others where appropriate.

The outcomes expected of a student at NQF level 8 are similar to those for level 7, which is expected, given that a student has to pass through level 7 to reach level 8. While categories 4 to 10 with their related outcomes still stand out as best related to notions of CT, there are some noticeable differences between levels 7 and 8. These differences also hold implications for CT development. Some of these differences are discussed below:

In category 4, students, while solving problems, are meant to show “the ability to use a range of specialised skills” (SAQA, 2012: 11) as opposed to just using evidence-based solutions and theory-driven arguments required in NQF level 7. Category 6 refers to students needing to develop “creative responses to issues” (SAQA, 2012: 11) instead of just evaluating information as required in level 7. The differences noted in categories 4 and 6 from NQF level 7 certainly point to higher-order thinking, characteristic of creative thinking, which, according to Bloom’s taxonomy, is level 6 (Anderson & Krathwohl, 2001). The same could be said of category 7, which points to students having to offer “creative insights, rigorous interpretations and solutions to problems and issues appropriate to the context” (SAQA, 2012: 11) when producing and communicating information.

A final key reflection concerning the differences in outcomes from NQF levels 7 to 8 is related to categories 9 and 10. As stated in my discussion of the NQF level 7 descriptor (see 4.4.1.8.2), these

outcomes tend to go beyond CT as merely a skill to CT as a value and an attitude as well. A key addition in the NQF level 8 description for these categories is that the outcomes for category 9 include that a student is meant to develop the ability to reflect on the “ongoing learning needs of others” (SAQA, 2012: 11). For category 10, a student should demonstrate the ability to take full accountability for the “actions of others where appropriate” (SAQA, 2012: 11). In my view, this inclusion of ‘others’ in these two categories introduces the need for students to display social awareness or at least some form of it; hence, this can be seen to be linked to notions of DCE. However, given that categories 9 and 10 can be seen as outcomes linked to values and attitudes, it will be difficult to achieve these outcomes as it is not easily measurable, as has been referred to numerous times. Nevertheless, the actualisation (or not) of the CT outcomes outlined in NQF level 8 within the SAHE Accounting system will be reviewed in Chapter 5.

4.3.1.9 Outcomes-based education and quality assurance and its implications for CT development

The quality of education accessible to most of the population under apartheid was very poor (Allais, 2003). Quality assurance was therefore regarded as vital in ensuring that the key aims of the NQF were met. However, the problem with quality assurance in South Africa is that it is ‘business-driven’ rather than aimed at ‘enhancing education’ (Allais, 2003). Allais (2003: 317) questions this approach of ensuring quality within an education context when she states:

Crudely put, the South African notion of quality assurance as realised in the bulk of the SAQA structures is that once ‘skills, knowledge, attitudes, and values’ have been defined (by stakeholders), providers must deliver programmes against them. Quality assurance is the technical process of evaluating the extent to which providers assist learners in achieving them; in other words; quality assurance is underpinned by the idea of ‘production to a standard’.

Allais’ (2003) issue with how quality assurance is conducted as it relates to the NQF is that education is treated as an industrial or commercial good; however, education is far more complex than this. Vroeijenstijn (2001: 40) supports Allais’ (2003) concern when he states, “industrial quality assurance systems are about the quality of the ‘product’ – but in education, it is not clear what this is; it could be seen as the graduate, or the course, or an improved economy, or a better

society”. Allais (2003: 317) echoes Vroeijenstijn’s (2001) notion when she states, “it is equally not clear who the client is – is it the learner, the employer, the taxpayer?”

While ensuring quality, education is definitely a key imperative. However, what is meant by ‘quality education’ is complex and cannot simply be achieved by measuring delivery against standards outlined by the NQF. Furthermore, this simple quality assurance check often ignores the reality (Paine, 1999). To quote one such example, the NQF Act 67 of 2008 allocates the responsibility for universities' quality assurance with the CHE (SAQA 2009: Section 25). In turn, the CHE entrusts universities themselves with quality assurance of assessments through the use of peer-reviewed external moderations (Department of Higher Education & Training [DHET], 2013). The rationale for allowing peer-reviewed external moderation is the sheer volume of courses offered by universities, as the CHE cannot do individual quality assurance. However, all that an academic has to do is to show that the course has been externally moderated for his or her course to be ‘quality assured’. It has, however, been my experience that this is often simply a ticking-the-box exercise, as external moderators often only review isolated summative assessments, without considering whether the courses under moderation meet the learning outcomes as set by presenting the relevant course, let alone the learning outcomes as intended by the NQF level descriptors. Therefore, the implication is that courses may not meet the CT competence, as required by the NQF, while the CHE may be none the wiser as to whether this is the case.

4.3.1.10 Summary of the NQF discussion

The introduction to this section outlined the high hopes that were pinned on the NQF and, while the NQF is important as a mechanism to address the ills of apartheid, I agree with Allais (2011) when she argues that the hope that a qualifications framework will have a significant influence on societal inequality, might have been overly ambitious. The NQF relates to CT development in students; however, the outcomes-based approach of the NQF in principle provides opportunities for students to develop these competencies, as has been shown in my discussion of the NQF level descriptors for levels 7 and 8, respectively (see 4.4.1.7 and 4.4.1.8). This opportunity for CT development contained within the NQF level descriptors is, however, dependent on the alignment of other key pedagogical practices, such as teaching and assessment methods, which are aligned

with developing critical thinking competence (Herbert, Joyce & Hassall, 2009; Palm & Bisman, 2010). This alignment within the SAHE Accounting landscape is discussed in Chapter 5.

4.4 CHAPTER SUMMARY

This chapter has aimed to report on the implications of the governing SAHE policies on the development of critical thinking competence in students enrolled in the SAHE landscape. The chapter began by framing the research methods used to evaluate the implications for CT contained in the key SAHE policy texts. This was followed by a review of the SAHE landscape under the apartheid system, given the significant influence of the apartheid system in framing policy development after 1994. The level of CT development within the SAHE system was discussed and shown to be at the minimal level during the apartheid regime.

A review of the key SAHE policy texts then followed. Using policy archaeology as advocated by Scheurich (1994) and O'Connor (2005), it was found that the fundamental principles captured in most post-apartheid HE policy documents are those of equity and redress (Sayed, 2000). The remainder of the chapter focused on the SAQA Act 58 of 1995 and the NQF. Using Taylor's (1997) policy analysis approach of analysing policy in the light of broad social, economic and historical contexts, many criticisms were found to have been levelled against the NQF. These criticisms included the fact that the NQF was regarded as overly ambitious, as having a social rather than an educational basis, and that it stemmed from competing discourses. Despite the criticisms levelled against the NQF, it was nevertheless discussed and shown to advance the notion of CT, following the evaluation of minimal CT development, under the apartheid regime. Using Codd's (1988) approach to policy analysis of exploring the effects rather than the intention of policy texts, the latter part of this chapter reported the implications of developing critical thinking at HEIs in terms of the policy wording. The outcomes-based approach of the NQF and some of the categories of the NQF level descriptors were discussed to link them to notions of the development of critical thinking. However, it is questionable whether these notions have been actualised due to a lack of effective quality assurance mechanisms. Nevertheless, despite quality assurance issues within the NQF, academics still have to endeavour to develop students who think critically and who are socially and ethically aware.

The next chapter will analyse the actualisation or advancement of CT within the SAHE accounting landscape.

CHAPTER 5: THE ACTUALISATION OF CRITICAL THINKING IN CONTEMPORARY HIGHER EDUCATION IN SOUTH AFRICA

5.1 INTRODUCTION

In Chapter 4, I analysed the policy frameworks within the South African higher education (SAHE) landscape to evaluate their implication on developing critical thinking at universities in particular. My analysis concluded that SAHE policies seemed to have a social rather than an educational focus. However, the social agenda evident in the SAHE policies stems from the higher education (HE) policies under apartheid, which disenfranchised coloured, Indian, and mainly black students. Nevertheless, the National Qualifications Framework (NQF) level descriptors require that undergraduate and postgraduate students develop the ability to think critically. Therefore, this chapter will explore the actualisation of critical thinking in the SAHE system.

This chapter will discuss why universities are the ideal institutions for developing critical thinking. A high-level review of 26 universities in South Africa's intent to build critical thinking within their graduates follows. Given the context of this study and my role as an accounting academic teaching prospective chartered accountants (CAs), the chartered accounting profession and its relationship with higher education in South Africa are also discussed.

5.2 THE ROLE OF THE UNIVERSITY IN DEVELOPING CRITICAL THINKING

The need for universities to build critical thinking (CT) skills within graduates goes beyond mere adherence to HE policy; developing CT competence was part of the original intent for establishing universities. John Henry Newman aptly captured the idea of the university when he wrote:

A University is a place ... whether students come from every quarter for every kind of knowledge; ... a place for the communication and circulation of thought, by means of personal intercourse. [...] It is the place to which a thousand schools make contributions; in which the intellect may safely range and speculate. It is a place where inquiry is pushed forward, ... discoveries verified and perfected, and error exposed, by the collision of mind with mind, and knowledge with knowledge. [...] Mutual education, in a large sense of the word, is one of the great and incessant occupations of human society. One generation forms another. [...] We must consult the living man and

listen to his living voice, by familiar intercourse to adjust together the claims and relations of their respective subjects of investigation. Thus is created a pure and clear atmosphere of thought, which the student also breathes (Newman, 1852: 10).

Over 160 years later, Boulton and Lucas (2011) capture a similar idea of the university to that of Newman (1852) when they state the university should be engaged in –

[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 (Boulton & Lucas, 2011: 2511).

While neither Newman (1852) nor Boulton and Lucas (2011) made direct claims about the need for universities to develop critical thinking, I would argue that both ideas highlight the need for universities to build CT competence in students. In support of my argument, I highlight a few examples below, where the idea of the university, as expressed by Newman (1852) and Bolton and Lucas (2011), relates to notions of critical thinking.

Newman (1852: 10) states that the university should be a place where “inquiry is pushed forward” as well as where “discoveries are verified and perfected, and error exposed, by the collision of mind with mind, and knowledge with knowledge”. Inquiry, discovery, exposing errors, and the collision of minds provide some examples of Newman’s (1852) idea of the university, which relates to notions of CT abilities and dispositions as espoused by the APA Delphi study panel of experts as discussed in Chapter 2 (see 2.2.2). Boulton and Lucas (2011: 2511) remark that a university is a place of “questioning interpretations; analytical and rational argument”. These ideas are similar to the notions of CT abilities and dispositions as articulated by the APA Delphi study panel of experts discussed in Chapter 2 (see 2.2.2).

In my view, the role of a university is perhaps best captured by Newman when he states, “Thus is created a pure and clear atmosphere of thought, which the student also breathes” (Newman, 1852: 10). Therefore, a university should foster an atmosphere of “pure and clear thought” (Newman, 1852: 10). While Newman (1852: 10) states this as an idea only, I would argue that

it is indeed one of the critical roles of a university. Furthermore, as I have illustrated above, the concept of the university, as stated by Newman (1852) and (Boulton & Lucas, 2011), is so closely linked to notions of critical thinking that the need for universities to develop critical thinking is of paramount importance. Therefore, it is not surprising that the cultivation of CT skills has become an important goal in higher education (Allegretti & Frederick, 1995; Renaud & Murray, 2008; Roth, 2010; Tsui, 2002). Rear (2019: 65) further aptly sums up the need for universities to develop critical thinking when he states:

Amongst specified learning outcomes, critical thinking has assumed central importance. With its emphasis on taking a sceptical attitude towards established knowledge and authorities, it is arguably the very essence of what higher education is meant to inculcate in students.

While I have drawn from the ideas of Newman (1852) to highlight the need for universities to develop CT competence, it is important to consider that Newman was not an advocate for professional education. In chapter 1, I contextualised this study focused on the South African Higher Education (SAHE) accounting landscape, falling within the professional education branch (see 1.5). Therefore, the ideas put forward by Newman (1852) may seem to be unrelated to the context of this study, as he saw liberal education, and not professional education, as the hallmark of university education.

The assertion below provides one example of where Newman (1852: 126) stated that liberal education over professional education should be the hallmark of a university:

This process of training, by which the intellect, instead of being formed or sacrificed to some particular or accidental purpose, some specific trade or profession, or study or science, is disciplined for its own sake, for the perception of its own proper object, and for its own highest culture, is called Liberal Education;

... And to set forth the right standard, and to train according to it, and to help forward all students towards it according to their various capacities, this I conceive to be the business of a University.

However, while the aims of a liberal education seem to be at odds with accounting education as a branch of education, this study intends to explore the merits of liberal arts competencies, which could be useful in achieving learning objectives in accounting education. Interestingly Newman (1852: 145) seems to support this idea when he states that

It is the [liberal] education which gives a man a clear conscious view of his own opinions and judgments, a truth in developing them, an eloquence in expressing them, and a force in urging them. It teaches him to see things as they are, to go right to the point, to disentangle a skein of thought, to detect what is sophistical, and to discard what is irrelevant. It prepares him to fill any post with credit, and to master any subject with facility.

While the ideas of Newman (1852) are proposed for this study, it should be noted that the incorporation of formal liberal arts degree programmes is not suggested as forming part of the CA qualification journey. In other words, I am not proposing that aspiring CAs should first pursue a formal liberal arts qualification before specialising in accounting. Within the South African context, this would represent significant reform, as it would firstly imply a minimum 7-year journey at university, as opposed to the current 4-year journey (see Figure 1.1). Secondly, increased access to education is one of the SA government's key objectives to address poverty and alleviate inequality (NPC, 2010). Increasing the CA academic programme from a minimum of 4 years to 7 years at university will necessitate increased costs for the government and individuals pursuing the CA(SA) designation. This may result in the CA (SA) designation becoming less accessible, which contrasts with SAICA's vision of creating access for more people to the CA qualification (SAICA, 2019). Therefore, the liberal arts competencies explored and put forward in this study will be limited to those that could be fostered within the current professional accounting program offerings within the SAHE accounting landscape.

My analysis of the SAHE policy documents in Chapter 4 revealed the need for developing CT competence in students at South African (SA) higher education institutions, particularly universities. A significant reflection was that the level descriptors of the NQF require universities to develop CT competencies in their graduates upon awarding undergraduate (NQF level 7) and post-graduate (NQF level 8 or higher) degrees (see 4.4.1.8). Therefore, the NQF level descriptors align with the university's intended role, as denoted by Newman (1852), Boulton and Lucas (2011), and Rear (2019) discussed above. As a result of this alignment, one would expect that universities intend to build CT competence in students.

The intention to build CT competence in students should be manifested in a university's graduate attributes or its vision and mission statements. In making this statement, I draw on the definition by Bowden, Hart, King, Trigwell and Watts (2000: 1) of graduate attributes, where

they define graduate attributes as “the qualities, skills, and understandings a university community agrees that its students would desirably develop during their time at the institution and, consequently, shape the contribution they are able to make to their profession and as a citizen”. Bridgstock (2009) asserts that each university has developed its own particular set of desirable graduate attributes. While Bridgstock made this assertion within an Australian context, as will be seen in my later analysis, this seems to be true of the SAHE context as well. Bowden *et al.*'s (2000) definition highlights two key features of graduate attributes, the first of which is that the features of graduate attributes pertain to an individual's aptitude for citizenship, as argued by Rychen and Salganik (2005). Secondly, the features of graduate attributes relate to an individual's ability to obtain and sustain employment, which leads to economic productivity (Harvey, 2001; McQuaid & Lindsay, 2005;). I would argue that both these features of graduate attributes, namely the aptitude for citizenship and the ability to obtain and sustain employment require that students exhibit CT competencies.

In making this argument, I am supported by Nussbaum (2002), who advocates that universities should equip students for the challenges of global citizenship through the development of CT skills. Similarly, Ten Dam and Volman (2004: 359) argue, “learning to think critically is conceptualized as the acquisition of the competence to participate critically in the communities and social practices of which a person is a member”. The second feature of graduate attributes pertaining to an individual's ability to obtain and sustain employment also requires CT competencies. The World Economic Forum (WEF) remarked in 2015, “employers are increasingly seeking individuals who are able to collaborate, think creatively as well as critically” (WEF, 2015: 2). This finding by the WEF came from a meta-analysis conducted with employers of close to 100 countries to establish the most relevant skills required for the twenty-first century. The WEF divided these essential twenty-first-century skills into three broad categories: foundational literacies, competencies, and character qualities. It is noteworthy that critical thinking is one of the key competencies in the competency categories (WEF, 2015: 3).

While not all universities may have stated graduate attributes, a university's intent to build CT competence in students may be captured in its vision and mission statement. Vasudeva and Mogaji (2020) argue that universities have adopted a similar practice as business organisations in establishing their vision and mission statements. Business organisations and universities draft their vision and mission statements as a means to “direct staff and shareholders into what

direction the organisation is going and how they want to go about it”. (Vasudeva & Mogaji, 2020: 147) In the light of the requirements of NQF level descriptors and the intended role of the university, as discussed above, the development of graduates who display CT competence should therefore be a key strategic ideal for a university. Consequently, it is expected that the ideal of developing graduates who exhibit CT competence be captured within a university’s vision and mission statement even if there are no stated graduate attributes.

Efe and Ozer (2015) appropriately point out that many factors have shaped the vision and missions of universities, and these factors, therefore, influence the strategic focus of a university. These factors include “politics, culture, and economics, as well as the education policies of states” (Efe & Ozer, 2015: 110). Reflecting on Efe and Ozer (2015), the influence of politics, culture, economics and policy can result in universities adopting strategic aims, which may be at odds with the educational ideal of developing critical thinkers. A further reflection is that the extent to which the factors highlighted above affect a university may vary and may thus have different effects on CT development in different universities.

In light of the differing influence of politics, culture, economics and policy, every university is likely to have a unique mission and vision statement. This expectation is supported by Morphew and Hartley (2006) when they posit, “mission statements may be a way of establishing institutional uniqueness and therefore a potentially useful tool in institutional decision making” (Morphew & Hartley, 2006: 460). Nevertheless, despite the uniqueness of a university’s mission and vision statement, the imperative for universities to develop CT competencies in students remains. Therefore, in the next section, I will explore the graduate attributes or vision and mission statements of the public universities in South Africa to evaluate whether they are synonymous with notions of critical thinking.

5.3 THE GRADUATE ATTRIBUTES OR VISION AND MISSION STATEMENTS OF SA UNIVERSITIES AND THEIR RELATION TO NOTIONS OF CRITICAL THINKING

South Africa currently (in 2021) has 26 public universities, each of which is a member of Universities South Africa (USAf) (USAf, 2001). In this section, I will analyse the intent of universities to develop CT competencies as stated within their graduate attributes or their vision and mission statements by evaluating whether these displayed texts are synonymous with notions of critical thinking. I shall begin with a detailed analysis of the University of the Western Cape’s (UWC) graduate attributes, given that it is my home university. Thus, I can

directly influence the development of CT competencies in students. Then, a high-level review as to whether the graduate attributes or vision and mission statements of the remaining 25 public universities relate to notions of critical thinking follows this detailed analysis of UWC's graduate attributes.

5.3.1 UWC's graduate attributes

UWC has the following eight listed graduate attributes (UWC, 2009: 5). A review of available information reveals that these graduate attributes have remained unchanged since 2009. According to these attributes, UWC graduates are meant to –

- be inquiry-focused;
- possess the interpersonal flexibility and confidence to engage across differences;
- be reflective practitioners;
- be critically and relevantly literate;
- be ethically, environmentally and socially aware and active;
- be skilled communicators;
- work autonomously and collaboratively; and
- exhibit professional competence.

The attribute of being inquiry-focused (attribute 1) is synonymous with notions of critical thinking as defined by the APA Delphi study panel of experts discussed in Chapter 2 (see 2.2.2). The experts regarded critical thinking as an essential inquiry tool and considered the ideal critical thinker to be habitually inquisitive. The attributes of being a “reflective practitioner” (attribute 3) and “critically and relatively literate” (attribute 4) are synonymous with “self-regulatory judgment” and the need to base judgments on “criteriological or contextual considerations” (Facione, 1990: 3). Both these concepts are synonymous with CT notions as defined by the APA Delphi study panel of experts discussed in Chapter 2 (see 2.2.2). The attribute of being “ethically, [...] and socially aware and active” (attribute 5) is synonymous with citizenship competence. Citizenship competence, in turn, is also linked to notions of critical thinking. In forming this link, I am supported by Nussbaum (2002) and Ten Dam and Volman (2004), who argue that CT skills are vital for citizenship competence.

It can also be argued that a student would require CT skills to be a “skilled communicator” (attribute 6) and to “work autonomously and collaboratively” (attribute 7). Skilled communication can take many forms, one of which is written communication. Effective writing

has been shown to require and develop CT skills (Barnet, Bedau & O’Hara, 2014; Schmidt, 1999). Therefore, it can be argued that, in order to be skilled communicators, students would need to exhibit CT competence. To “work autonomously” requires independent and self-directed thought, synonymous with the attributes required of the ideal critical thinker as articulated by the APA Delphi study panel of experts (see 2.2.2; Facione, 1990: 3). I would also argue that working “collaboratively” in an effective manner requires the CT dispositions of ‘fair-mindedness’ and ‘open-mindedness’ as espoused by the APA Delphi study panel of experts discussed in Chapter 2 (see 2.2.2). In summary, an intent to develop graduates who exhibit CT competence can be inferred from UWC’s graduate attributes.

5.3.2 The graduate attributes of the other 25 public SA universities

I conducted a similar approach as followed above with my analysis of UWC’s graduate attributes for the remaining 25 public SA universities. My investigation found the remaining 25 universities to be either explicitly or implicitly linked to notions of critical thinking as espoused by the APA Delphi study panel of experts discussed in Chapter 2 (see 2.2.2). I regarded universities as having a direct relation to notions of critical thinking, where the stated text within their graduate attributes or vision and mission statements revealed a direct link to the concepts of critical thinking as espoused by the APA Delphi study panel of experts discussed in Chapter 2 (see 2.2.2). I conversely regarded a university’s graduate attributes or vision and mission statement to have an implicit link to notions of critical thinking, where the stated texts were indirectly linked to the concepts of critical thinking as espoused by the APA Delphi study panel of experts discussed in Chapter 2 (see 2.2.2).

I evaluated the following universities to have graduate attributes that were explicitly linked to notions of critical thinking:

- Cape Peninsula University of Technology (CPUT, 2017)
- Central University of Technology (CUT, 2020)
- Durban University of Technology (DUT, 2019)
- Nelson Mandela University (NMU, 2015)
- North-West University (NWU, 2016)
- Sol Plaatje University (SPU, 2021)
- Stellenbosch University (SU, 2021)
- University of Cape Town (Favish *et al.*, 2012)
- University of the Free State (UFS, 2018)

- University of the Johannesburg (UJ, 2012)
- University of Mpumalanga (UMP, 2021)
- University of South Africa (Unisa, 2021)
- Wits University (Wits, 2017)

No graduate attributes were available for the following universities; however, in analysing their vision and mission statements, they were found to develop CT competence explicitly.

- Rhodes University (RU, 2019)
- University of Pretoria (UP, 2021)
- Walter Sisulu University (WSU, 2020)

Similarly, there were no graduate attributes available for the following universities; however, upon analysing their vision and mission statements, they were found to have an implicit intent to develop CT competence.

- Tshwane University of Technology (TUT, 2015)
- University of Limpopo (UL, 2021)
- University of Fort Hare (UFH, 2019)
- University of KwaZulu-Natal (UKZN, 2021)
- University of Venda (Univen, 2015)
- University of Zululand (Unizulu, 2015)

The vision and mission statements of the universities listed below were also analysed, given that they too had no graduate attributes available. However, surprisingly these universities were found to have neither an explicit nor an implicit link to notions of CT competence. This may be because these universities offer qualifications that have a lower NQF level, as discussed in Chapter 4 (see 4.4.1.8). It is, therefore, plausible that qualifications that have a lower NQF level may not require high-order thinking skills as outlined by Bloom's Revised Taxonomy (Anderson & Krathwohl, 2001). On the other hand, higher-order thinking skills have been found in the literature to be synonymous with CT skills (Ennis, 1993). Following this argument, it stands to reason why no apparent intent to develop CT skills was evident in the written vision and statements of the following universities:

- Mangosuthu University of Technology (MUT, 2019)
- Sefako Makgatho Health Sciences University (SMHSU, 2021)
- Vaal University of Technology (VUT, 2021)

5.3.3 Section conclusion

I acknowledge that the intent to develop CT skills in students, as evident from written graduate attributes or vision and mission statements, does not mean that the development of critical thinking is actualised on the ground. My ignorance about the existence of UWC's graduate attributes is a testament to this fact. For example, before undertaking this study, I was unaware that the need for UWC students to be "critically and relevantly literate" (UWC, 2009: 5) was one of my institution/s desired graduate attributes. However, ignorance of graduate attributes does not necessarily imply that academics do not develop CT competence in their students. Conversely, neither does awareness of graduate attributes necessarily result in CT development in the pedagogy. For this reason, I conducted further analysis of the actualisation of CT development within the SAHE system and reported on this analysis in section 5.6 of this chapter. However, it is noteworthy that the universities which have clearly defined graduate attributes all had explicit links to notions of critical thinking. This finding is significant given Bowden *et al.*'s (2000: 1) definition of graduate attributes being "the qualities, skills, and understandings a university community agrees its students would desirably develop during their time at the institution and, consequently, shape the contribution they are able to make to their profession and as a citizen".

The following are some examples of the stated graduate attributes that have explicit links to notions of critical thinking.

- The university should foster a learning environment that enables students to "develop innovative and critical thinking skills with [a] commitment to continuous learning." – *Wits University* (Wits, 2017:1)
- The university aspires to create the conditions that will enable every student to be a "lifelong learner; critical and creative thinker; exercise responsibility for learning and using knowledge." – *Stellenbosch University* (SU, 2021: 1)
- The university should develop the following abilities in students: "the ability to solve complex and unfamiliar problems through the discovery and creation of new knowledge and understanding; the ability to place their [students] knowledge and understanding within the context of broader societal trends and developments; [an] appreciation for the limitations of their own knowledge, and intellectual curiosity to explore new ideas and approaches that question established ways of understanding." – *North West University* (NWU, 2016: 2)

As shown by the above examples extracted from my review of the available graduate attributes of the 26 SA universities, and in light of Bowden *et al.* (2000), an agreement as to the need for students to exhibit CT competencies by the time they graduate can be inferred.

5.4 THE CHARTERED ACCOUNTING PROFESSION AND ITS RELATIONSHIP WITH HIGHER EDUCATION IN SOUTH AFRICA

In section 5.2 of this chapter, I reflected on the notion that, among other competencies, universities were established to develop critical thinking in students. Section 5.3 further discussed the general agreement that critical thinking is a desired graduate attribute within the SAHE context. This section will consider whether this general agreement applies specifically to the SAHE accounting landscape and specifically whether it applies to university accounting programmes accredited by SAICA, to which I will refer as ‘SAICA-accredited universities’ (SAUs).

In the light of a university’s need and general intent to develop critical thinking in graduates, it is worthwhile to reflect on why university education is deemed necessary to be a CA(SA) in the first place. From figure 1.1 in Chapter 1 (see 1.2), it is clear that the awarding of a SAICA-accredited undergraduate degree and a SAICA-accredited CTA are foundational steps in the journey to qualifying as a CA(SA). SAUs generally award these qualifications. Therefore, it is worthwhile to consider what skills, values, and attributes the ideal accounting graduate should exhibit as originally intended by the CA profession. Therefore, the ideal accounting graduate as envisioned by the CA profession will be discussed in the next section.

5.5 THE ORIGINAL INTENTION OF THE FOUNDERS OF THE CA PROFESSION

Sparse literature exists as to why the founding members of the CA profession in SA required prospective CAs to obtain a university education along their route to becoming a CA (SA). This section will show why the intention for prospective CA (SA)s to hold university qualifications may well be similar to the original intent of founding members of the accounting profession in the United States (US).

5.5.1 Drawing from the United States

The genesis of the United States (US) higher education accounting system can be traced back to the Progressive Era¹² when many US citizens believed that the reprieve of the country from the corruptions and excessiveness of the Gilded Age¹³ rested in the hands of professionals (Merino, 2006). This era was also marked by a growing belief in progress and an idea that professionals were the key agents in achieving this progress. Therefore, individuals who wanted to achieve this high status had to make a concerted effort to be considered professionals. Training and expertise were regarded as the pre-requisites to becoming a professional (Merino, 2006).

Merino (2006) further reported that the early leaders of the accounting profession advocated for accounting education to integrate technical skills and liberal arts competencies. One of the leading voices for the accounting profession was Joseph Sterrett, the first US-born partner of PriceWaterhouseCoopers¹⁴ (Allen & McDermott, 1993). Sterret (1904) emphasised that the accounting profession had moral dimensions, and he depicted the profession as standing for “the slow but sure evolution of society into a state where honour and honesty shall not be mere abstractions” (Sterret, 1904:1). He was firm in his belief that a liberal education should form the general foundation for an accounting professional, as accounting professionals should possess more than just technical skills (Sterret, 1904). For professional accountants to fulfil their role adequately, they should have “a cultivated mind and a well-developed sense of justice [and] tact and comment(sic) sense” (Sterrett, 1906:27).

Liberal education can be understood in many different ways (Torralba, 2017). However, my gleaning of the literature has revealed that the general concept of a liberal education can be

¹² The Progressive Era was a time of far-reaching social activism and political change throughout the United States that started in the 1890s and followed into the 1920s. The fundamental aims of the progressive development were to tend to issues brought about by industrialisation, urbanisation, migration and political corruption.

¹³ The Gilded Age was a period of rapid economic growth, particularly in the northern and the western parts of the globe. The United States saw an influx of millions of European immigrants triggered by the fact that American wages grew significantly higher than those in Europe, particularly for skilled labour. However, the Gilded Age was also a time of abject poverty and significant inequality as the high concentration of wealth became more visible and contentious.

¹⁴ Price Waterhouse (now doing business as PwC) is a multinational professional services network which has its headquarters in London. PwC was originally started through a partnership agreement in 1865 by Samuel Lowell Price and Edwin Waterhouse, both of whom were accountants. By the late nineteenth century, the firm had gained significant recognition as an accounting firm, and due to growing trade between the United Kingdom and the United States, Price Waterhouse opened an office in New York, in the United States in 1890. It did not take too long for the US firm to expand rapidly too.

traced back to Aristotle (Torralba, 2017; Kimball, 1986; Wheeler, 1907). Aristotle held that “the virtue of a thing is relative to its proper work” (Aristotle, 1966: 1139a17). As it related to individuals, he distinguished between the correct role of the intellect and the will. According to him, the correct role of the intellect should be to find and discern truth, and the correct role of the will should be to take “good action” (Aristotle, 1966: 1139b12). Aristotle regarded ‘good’ action as a moral virtue, which is a “state of character concerned with choice” (Aristotle, 1966: 1106b36–1107a2), which results in taking good action. According to Torralba (2017: 2), the primary moral virtues are “temperance, fortitude, and justice”. Aristotle believed that an individual required knowledge for intellectual virtue to be developed. This was noted when he stated that intellectual virtue “owes its birth and growing to teaching” (Aristotle 1966, 1103a15); however, moral virtue “comes about as a result of habit” (Aristotle, 1966: 1103a18).

My explication of Aristotle’s (1966) work on virtue is that, as humans, we should desire to make ‘good’ or ‘moral’ choices and search for ‘truth’. However, to grow in our ability to make good choices, we continually need to practice making good choices. In turn, to grow in the ability to search for truth, we need to gain new knowledge to grow in our understanding of truth. The work of Torralba (2017) interestingly denotes a relationship between intellectual and moral virtues when he states, “[the] intellectual virtue of practical wisdom involves knowledge of the [moral] actions to be chosen” Torralba (2017: 2). Therefore, moral actions can be taken as a result of this acquired practical wisdom. However, the emphasis here is on ‘can’ and not ‘will’, as Naval (1995) rightly points out that having the intellectual virtue (knowledge of good) does not, in itself, lead to good actions because the corresponding moral virtue is also required. Put differently, unless an individual has developed the habit of taking good action, having the knowledge of what good action to take may be meaningless.

Therefore, in advocating for accounting education to integrate technical and liberal arts competencies, the early leaders of the accounting profession in the United States desired that prospective accounting professionals obtained an education that imparted both intellectual and moral virtues and professional accounting skills. Merino (2006) reports that, in essence, the desire for a liberal education to be infused with a technical accounting education was that the early leaders of the accounting profession in the United States wanted accounting professionals who were educated to “think for themselves”. John Dewey, a pragmatist, expanded on what is meant by educating students to think for themselves (Merino, 2006). He coined the phrase “education *through* occupation” (Dewey, 1916: 451), which necessitates cognitively

challenging education with the social good as its aim. Dewey contrasted this phrase with “education *for* occupation” (Dewey, 1916: 452), a form of boring, technical, and passive education (Dewey, 1916). He argued that education *through* occupation must recognize the vocation’s full intellectual and social significance (Dewey, 1916). This necessitated teaching in a discipline’s history and societal responsibility and training in science, economics, civics, and politics. This sort of education would make students aware of current societal issues and provide them with the skills to analyse those issues and make recommendations for improvements (Dewey, 1900; 1915; 1916). Therefore, Dewey’s message gave credence to the call by the early leaders of the accounting profession who had a preference for a broad, liberal education for accountancy programmes (Merino, 2006).

5.5.2 The ideal graduate required of the CA profession in South Africa

I have already made the point that scant literature exists as to what founding members of the accounting profession in South Africa viewed as the ideal accounting graduate. However, SAICA, regarded as the current accounting profession leader in South Africa [International Federation of Accountants (IFAC), 2021], highlights their ideal accounting graduate in the SAICA 2019 Competency Framework (SAICA, 2019). This key SAICA policy document “provides the base upon which the academic, training, professional and assessment programmes of SAICA are developed and delivered” (SAICA, 2019: 7). The academic, training, professional and assessment programmes of SAICA are depicted in Figure 5.1 above. As it relates to universities specifically, the SAICA competency framework documents provide “detailed information which enables teaching and learning programmes [academic programmes] to be designed and which enable the appropriate assessment of core competencies” (SAICA, 2019: 7).

The 2019 SAICA competency framework document outlines SAICA’s vision, which is that “a CA(SA) is a responsible leader with a very specific background in professional accountancy” (SAICA, 2019: 7). SAICA also points out that proficiency in professional accounting requires universities to develop the “fundamental competencies which foster lifelong learning” (SAICA, 2019: 8). Included in these fundamental competencies, SAICA outlines the professional skills universities are meant to develop, including *inter alia*, critical thinking, problem-solving, and decision-making skills. These professional skills can be regarded as aiding the development of intellectual virtue, as referred to by Aristotle (1966). In addition, SAICA also highlights that envisioning CAs to be responsible leaders implies that the

university programmes should develop future CAs who “apply principles of good corporate citizenship” (SAICA, 2019: 10). SAICA defines corporate citizenship as:

[T]he recognition that a business, corporation or business-like organisation, has social, cultural and environmental responsibilities to the community in which it seeks a licence to operate, as well as economic and financial ones to its shareholders or immediate stakeholders. Corporate citizenship involves an organisation coming to terms with the need for, often, radical internal and external changes, in order to better meet its responsibilities to all of its stakeholders (direct or indirect), in order to establish, and maintain, sustainable success for the organisation, and, as a result of that success, to achieve long term sustainable success for the community at large (SAICA, 2019: 9).

In my view, the need for CA(SA)s to apply principles of good corporate citizenship concerns the need for moral virtue. This need for moral integrity by the prospective CA(SA) is further exemplified by SAICA when they state:

Whether recently qualified or highly experienced, all CAs are required to uphold ethical principles and conduct themselves professionally. Acting with integrity, through adherence to these values, is fundamental to the profession's commitment to excellence and the public interest. Integrity means acting ethically and honestly, carrying out all work with an objective frame of mind and maintaining independence, both in fact and in appearance.

In addition, they [CAs] must take into account their responsibility to act as good corporate citizens, taking into account the current resources of the entity, the natural environment and other such matters. It is this strong commitment to integrity in everything that CAs do that earns them their reputation for trustworthiness, and the confidence of clients, employers and the public at large (SAICA, 2019: 34).

In addition to the principles of corporate citizenship, SAICA also lays out ethical behaviour competencies which future CAs are required to exhibit. These competencies include (SAICA 2019: 33):

- using an ethical reasoning process;
- protecting the public interest;
- acting competently with honesty and integrity;
- performing work competently and with due care;
- maintaining objectivity and independence;
- avoiding conflict of interest;

- protecting the confidentiality of information;
- maintaining and enhancing the reputation of the profession; and
- adhering to laws, professional standards and policies, and professional conduct rules when exercising professional judgment.

In short, SAICA requires the accredited university programmes to develop future CAs who are socially, ethically, culturally and environmentally aware, in addition to being technically proficient in accounting. This vision for prospective CA(SA)s is synonymous with the early founders of the accounting profession in the United States. They desired a higher accounting education that integrated technical skills and liberal arts competencies (Merino, 2006). Therefore, the need for prospective CAs to attain university qualifications in their qualification journey is appropriate given the vision of SAICA. In my view, SAICA's vision for 'responsible leaders' requires fostering the intellectual and moral virtues as coined by Aristotle (1966), and universities should offer an ideal setting for developing these integrated virtues. In making this statement, I am supported by Torralba (2017: 5), who aptly points out, "since universities are a community of people, cultivation of the intellect is not separate from moral development. A university is not just a place of preparation for a future life in society; it is part of a real society".

5.6 SUMMARY

In this chapter, the need for universities to develop CT competence in students was established. The graduate attributes of the 26 public SA universities were also analysed to evaluate where the stated attributes related to notions of CT. The stated graduate attributes were found mainly to relate to notions of CT as espoused by the APA Delphi panel of experts (see 2.2.2). Therefore, it was inferred that universities have at least a written intent to develop notions of CT in their students.

Having established the pervasive written intent by SA universities to develop CT competence in students, the ideal accounting graduate as envisioned by the CA profession was then discussed. This was regarded as necessary, given that qualification as CA requires both an undergraduate and CTA degree awarded from an accredited university. Following this discussion, it was established that SAICA, through the competencies listed in the SAICA competency framework, requires that aspiring CAs develop CT competencies. Insofar as it relates to CT development, the SAICA competency framework was discussed to be largely similar to the pervasive graduate attributes of SA's public universities.

However, while there may be similarities in intent between the graduate attributes, and the SAICA competency framework, this may not result in CT development being actualised within SAHE accounting pedagogy. Therefore, the actualisation of critical thinking within SAICA-accredited universities (SAUs) will be analysed in Chapter 6.

CHAPTER 6: THE ACTUALISATION OF CRITICAL THINKING IN SOUTH AFRICAN HIGHER ACCOUNTING EDUCATION

6.1 INTRODUCTION

In chapter 6, discussed the need for universities to foster environments for critical thinking to be developed in students. A pervasive intention by SA public universities to develop critical thinking in students was also discussed. SAICA's vision of creating "responsible leaders with a very specific background in professional accountancy" (SAICA 2019: 8) was discussed to show the need for an education that infuses technical accounting competencies with liberal arts competencies. Critical thinking is included within liberal arts competencies (SAICA, 2019). In 5.3, I inferred from the stated graduated attributes of the 26 public SA universities that developing CT competence is regarded as important for SA universities. A similar inference that the development of CT skills is of paramount importance for graduates could also be made from the SAICA's (2019) vision. Therefore, the extent to which this mutual intention for CT development is actualised in SA higher education accounting pedagogy is essential for exploration, which is the aim of this chapter.

6.2 SCOPE OF ANALYSIS

The context of this study is the development of CT skills in students studying towards the CA(SA) designation. In 6.6, I review the accounting programmes at SAUs to understand the extent to which critical thinking is developed. In conducting this analysis, it was not deemed necessary to analyse all 26 public universities. A student would need to study at an SAU, and thus non-accredited universities were excluded from my analysis. There are currently 17 SAUs (SAICA, 2021a). Within these 17 universities, only 14 universities have SAICA accreditation for both their undergraduate and CTA programmes. These 14 SAICA-accredited universities all have to comply with the SAICA competency framework in its entirety insofar as it relates to the academic programme, as discussed earlier (see 5.5.2). Analysing every one of these 14 SAUs accounting programmes would not have added any new insights. I, therefore, limited my analysis to reviewing the accounting programmes of five of these 14 universities, namely:

- The University of the Western Cape (UWC)
- The University of the Free State (UFS)
- The University of Fort Hare (UFH)
- The University of Cape Town (UCT)

- The University of KwaZulu-Natal (UKZN)

The reason for selecting these universities was based on their historical background under the apartheid regime, as discussed in Chapter 4 (see 4.3). UWC is my home university and is regarded as a historically disadvantaged institution (HDI) established initially for coloureds. UFH, formerly known as the South African Native College (SANC), is an HDI established initially for blacks, while UKZN, formerly known as the University of Durban-Westville, is also an HDI established initially for Indians. UFS is a previously white Afrikaans-medium university, and UCT is a previously white English-medium university. My discussion in Chapter 4 highlighted the implications for CT development at each of these five categories of universities due to the HE policies under apartheid (see 4.3). Hence, it may be interesting to explore how critical thinking is developed at these universities in modern-day South Africa, despite their unique challenges.

Furthermore, I have also had the privilege of being selected by SAICA to be part of the accreditation and monitoring team, conducting full accreditation visits at UFS, UFH and UCT over the five years preceding this study. Full SAICA accreditation visits are conducted at least once every five years for a SAICA-accredited university (SAICA 2021a). SAICA accreditation and monitoring teams consist of academic evaluators who are CAs and accounting academics themselves and who evaluate the extent to which SAICA-accredited universities comply with the SAICA Competency Framework (SAICA, 2021a). My inclusion as part of the SAICA accreditation and monitoring team has thus allowed me to gain thorough insights into the accounting pedagogy followed at the respective universities.

In addition, the SAICA Competency Framework (2019: 12) outlines the following six specific core competencies, namely:

- Accounting and External Reporting
- Management Decision-Making and Control
- Financial Management
- Strategy, Risk Management and Governance (SRMG)
- Taxation
- Auditing

SAICA regards critical thinking as a universally required quality and skill, that should be included and developed within each of the above six core competencies (SAICA, 2019).

Therefore, it was not considered necessary to review how critical thinking is developed in each of these six specific core competencies as it is meant to be developed pervasively across the six core competencies. SAICA-accredited universities incorporate the above six core areas into four subjects, namely Management Accounting and Financial Management (MAF), Financial Accounting (Fin Acc), Taxation (TAX), and Auditing (AUDIT). In addition, at the university level, the competency area, SRMG, is incorporated equally into the MAF and AUDIT subjects (Pullen, Toerien & Anthony, 2015). Therefore, given my context as an MAF lecturer at UWC, I limited my review to developing critical thinking within MAF only at UWC, UFH, UFS, UKZN and UCT. In addition, I also believe that MAF is where I can make the most difference at UWC and nationally in the future, as it relates to the development of CT skills in accounting students.

I should also point out that MAF, especially at advanced levels, requires students to adopt unstructured problem-solving techniques (Drennan & Rohde, 2002). This unstructured problem-solving approach contrasts with the problem-solving strategies followed in AUDIT, Fin Acc and TAX, where students can use legislation and standards to solve a given problem. However, there is no legislation or standards that guide practice within MAF. Thus, the need for students to develop unstructured problem-solving techniques becomes vital to their success in MAF. Furthermore, Silverster (2012) found that unstructured problem-solving techniques are synonymous with critical thinking and higher cognitive ability. This is because in attempting to solve unstructured problems, students are called upon to use higher cognitive abilities such as analysis and evaluation, as per Bloom's Revised Taxonomy (Anderson & Krathwohl, 2001). Ennis (1993), in turn, asserted that the higher cognitive abilities of Bloom's Taxonomy are synonymous with CT. Therefore, it is my view that critical thinking can be developed and assessed to a greater extent in MAF than in the other three subjects, which typically form part of the accounting programme at an SAU, namely AUDIT, Fin Acc & TAX.

6.3 ANALYSIS AIM

My discussion in 5.5.2 concluded with the observation [or 'ended with the conclusion that...'] that the ideal prospective CA graduate exhibits technical proficiency in accounting and professional skills in aid of this technical proficiency. The professional skills include the development of CT skills (SAICA, 2019). In addition, SAICA also requires prospective CAs to develop corporate citizenship competence, which I have argued in 5.5.2 to be akin to moral virtue as defined by Aristotle (1966). Interestingly Nussbaum (2002) and Ten Dam and Volman

(2004) regard CT competence as an enabling acumen for exhibiting citizenship competence. It should be noted there are distinct differences between ‘citizens’ as referred to by Ten Dam and Volman (2004) as well as Nussbaum (2002) and ‘corporations’ as referred to by SAICA (2019) regarding corporate citizenship. While both citizens and corporations are regarded as legal entities that can enter into binding contracts, they differ because citizens are individuals who can vote. In contrast, corporations cannot vote without the intervention of human agency. Moon, Crane and Matten (2005), however, argue that corporates can engage in a society like that of citizens when they posit that:

While corporations therefore ‘are’ not citizens (in the sense of status) we contend that corporations could reasonably claim to act ‘as if’ they were metaphorically citizens in that their engagement in society resembles that of citizens. We suggest, though, that there are various forms of participation, ranging from indirect participation as pressure groups, to the deliberative model, which entails direct participation in order to resolve [societal] problems rather than to press particular interests” (Moon, Crane & Matten, 2005: 448).

SAICA (2019: 34) regards corporate citizenship as the “commitment to excellence and the public interest”. Through the commitment to public ‘interest’, I would argue that there is a link between corporate citizenship as viewed by SAICA and citizenship competence as viewed by Nussbaum (2002) and Ten Dam and Volman (2004). In short, I believe that a pedagogy aimed at developing CT competence in students registered at SAICA-accredited universities (SAUs) may enable both technical competencies in accounting and citizenship competencies to be exhibited. In making this argument, I consider SAICA’s elaboration of what is meant by good corporate citizenship as outlined in the SAICA competency framework. The framework states that aspiring CAs should demonstrate good corporate citizenship attributes, which include, *inter alia*, “living the value of integrity; identify[ing] issues relating to sustainability; thinking willingly about the environmental and social issues; engag[ing] transparently with stakeholders” (SAICA, 2019: 41). These attributes require an openness to ‘the other’, as Derrida (1984) coined and discussed in my working definition of citizenship in Chapter 2 (see 2.3.1). In making this connection to Derrida’s (1984), ‘the other’, I consider as an example that to ‘willingly’ think about social issues, one needs to be concerned with matters that affect society. This example illustrates a parallel connection between attributes of citizenship competence and attributes of corporate citizenship. I am, therefore, of the opinion that a pedagogy aimed at developing CT competence in students registered at SAICA-accredited

universities (SAUs) may enable both technical competencies in accounting and citizenship competencies to be exhibited.

Therefore, the question is whether the teaching and learning (T&L) model applied at SAUs enables CT development to the extent that technical proficiency in accounting and citizenship competence is developed optimally.

6.4 ANALYSIS APPROACH

In chapter 2, the APA Delphi panel of experts' definition of CT was discussed and chosen as the definition of CT to be used in this study (see 2.2.2). However, it must still be borne in mind that the panel's definition was arrived at in an attempt to gain consensus on a definition due to CT having many surrogate terms in the educational literature and, by implication, multiple meanings (Turner, 2005). Therefore, the CT definition, as espoused by the APA Delphi panel of experts, can be seen as bringing together the multiple surrogate terms and meanings of CT within the literature. In making this argument, I am mindful of the fact that the APA panel consensus definition on critical thinking contains 183 words (Facione, 1990: 3) and in addition, the panel also defined CT as consisting of six cognitive skills and nineteen dispositions, in order to elucidate what they regarded as an ideal critical thinker. Therefore, the argument I am trying to make is that given its many surrogate terms and the need to arrive at a consensus, CT cannot be seen as merely a single skill or characteristic. Instead, I would argue that CT can be developed and/or exhibited through multiple practices. Therefore, given the multiple practices through which CT can come to the fore, the Biggs 3P (presage-process-product) model of teaching and learning (Biggs, 1987) was chosen to evaluate the extent of CT development within SAUs. Furthermore, this model was chosen to evaluate CT across the different practices within a T&L system.

It is important to note that the Biggs 3P model of teaching and learning is not to be used as a research method or methodology but rather as a means to frame my analysis and discussion of the T&L models applied at the selected SAUs. My focus will be on analysing the extent to which the parts of the T&L models applied at the selected SAUs, are conducive to CT development. Similar studies that have used the Biggs 3P model to conceptualise the development of competencies include Freeth and Reeves (2004), who used the Biggs 3P model to analyse the planned educational experiences designed to develop collaborative competencies.

The 3P model of teaching and learning (Figure 6.2) is a useful tool for constructing a discussion of the components and dynamics of the planned educational experience, such as the SAICA-accredited accounting degree and CTA programmes at the SAUs. Biggs' (1993) form of the model incorporates the teaching context and the teacher's characteristics into one chain of presage factors. I have chosen to separate these factors into two chains of presage factors as I believe that they both have related and distinct influences on the T&L models applied at SAUs. Freeth and Reeves (2004), in their analysis of educational experiences aimed at developing collaborative competencies, also regarded the teaching context and the teacher's characteristics as having related yet distinct influences on teaching and learning.

There is a natural flow from left to right: presage factors exist prior to the learning experience and affect the creation, implementation and outcomes of the learning experience. Process factors describe a specific combination of learning and teaching, leading to learning outcomes. However, it is too simplistic to assume that the knowledge of presage factors will allow the process to be manipulated to produce the expected results. The arrows in Figure 6.1 show that the 3P model represents a complex, dynamic system. As indicated by the double arrows, some presage factors affect the product directly while other presage factors interact. Learning is regarded as a dynamic process that seeks equilibrium (Freeth & Reeves, 2004). Figure 6.2, therefore, shows how a dynamic process such as a T&L model aimed at developing CT competence may seek this equilibrium.

For the purposes of this study, the desired outcome is that students exhibit optimal CT competencies that enable technical proficiency in the field of accounting and citizenship competence. Thus Figure 6.1 is a subset of the broader system of higher accounting education and higher education at large.

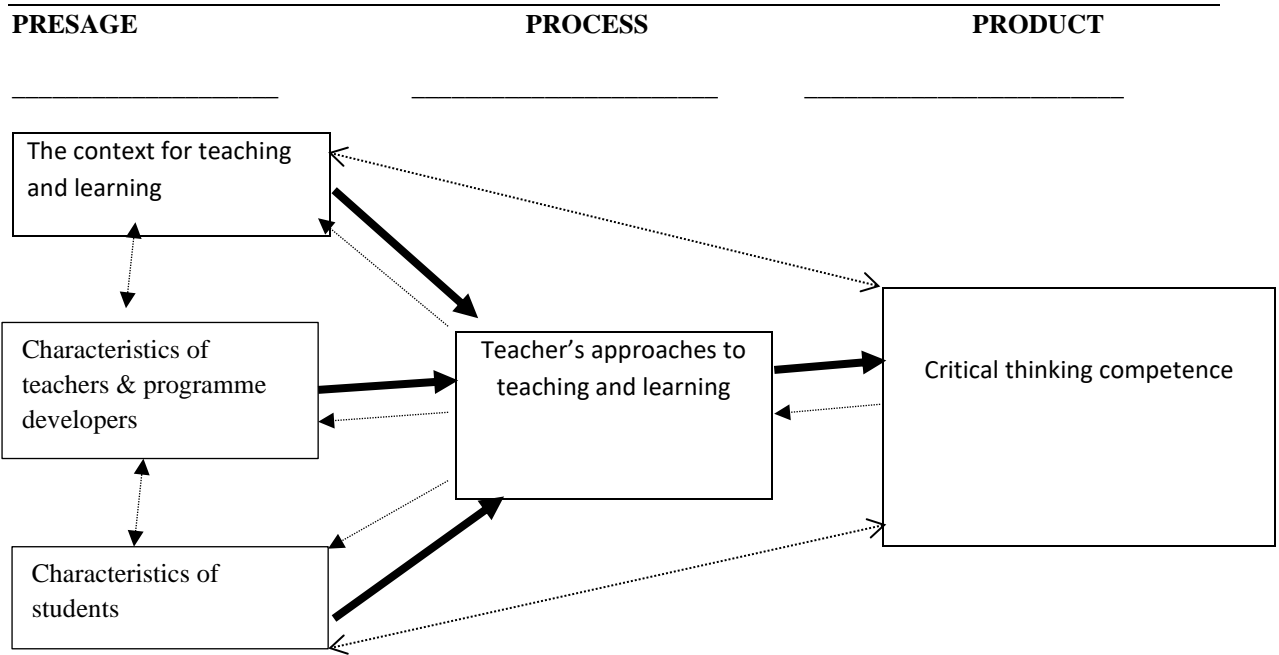


Figure 6.1: A “3P” model for discussing the development of critical thinking competence within a teaching and learning programme.

(Authors' own compilation)

Figure 6.2, a more granular version of Figure 6.2, shows some relevant presage, process, and product factors that could impact the development of CT competence within students at SAUs. These factors will be discussed in the later sections of this chapter (see 6.5 to 6.7).

In addition to CT occurring in multiple practices, I would also argue that CT development as a result of a specific T&L practice differs depending on the practice. Put differently, certain T&L practices offer students a greater potential for CT development than others. Therefore, in addition to considering the T&L practices within which CT can occur, this chapter will also analyse the potential for CT development within each T&L practice, as depicted by Figure 6.2, along a continuum. The reason for adopting the continuum approach for evaluating the actualisation of critical thinking within each T&L practice is because one cannot with certainty claim that a certain practice, for example, offers no potential for CT development, as education is dynamic (McInerney, 2002). In this regard, factors discussed and considered to contribute to more or optimal critical thinking development are denoted as MCT, whereas factors discussed which result in less critical thinking development will be denoted as LCT. Finally, those factors that are regarded as lying somewhere between MCT and LCT will be regarded as neutral to critical thinking development and thus denoted as NCT.

6.5 DATA

The Biggs 3P model was used as a framework to discuss my analysis, as mentioned above (see 6.4). However, in order to conduct my analysis of the MAF offerings at the five mentioned universities, I obtained the following documents for every MAF module over the 2016 to 2020 academic years:

- course outlines containing the module outcomes and mark composition for every module (UCT, 2021a; 2021b; UFH, 2019; UFS, 2021a; UWC 2021a; 2021b; UKZN, 2020);
- the formative assessments (if any) for every module; and
- the final summative assessments for every module.

In addition, I also obtained the following documents for each of the selected SAUs:

- The academic staff promotion criteria (UCT, 2021c; UFH, 2020; UFS, 2021b; UWC 2019a; UKZN, 2008); and
- The SAICA subvention criteria (Olivier, 2014).

Chapter 4 (see 4.4.1.8) discussed how the NQF through the level descriptors requires the development of CT skills. Similarly, in 5.5.2, I discussed how SAICA, through its Competency Framework, requires prospective CAs to exhibit CT competencies. My rationale for selecting the course outlines, formative assessments and final assessments (as shown above) were that they provide the key texts which capture whether or not there is at least an intention on the part of the academics involved to develop the outcomes required by the NQF level descriptors and the SAICA Competency Framework. This sentiment is shared by Van Rooyen (2016), who analysed similar documents to evaluate whether SAU programmes show alignment between their module outcomes and summative assessments. In this study, I used text analysis through the lens of Derrida's (1992) deconstruction as a means to evaluate the actualisation of critical thinking within the MAF offerings at these universities. Analysing these key documents in this way opened up the possibility of being open to or receptive to the "excluded other" as argued by Adams (2005: 41) when he states that the process of deconstruction opens up the possibility that "exclusion is exposed, giving deconstruction its source to do justice to what is excluded" (Adams, 2005: 41). By analysing the module outcomes and assessments, especially at the selected SAUs, pedagogical practices that may not complement CT development could be identified. In turn, the identification of pedagogical practices that may not complement critical thinking results in the possibility of identifying those practices that do. (the aim of using 'the excluded other' approach).

My rationale for obtaining the academic staff promotion criteria and at the selected SAUs is due to my contention that teaching excellence is required to optimally develop CT competence in accounting students in a way that enables technical proficiency in accounting and citizenship competence. However, my experience is that teaching excellence does not have the same academic status as research when academic promotions are considered in universities. This sentiment is shared by Perkins (2019) and Cashmore, Cane C and Cane R (2013). Therefore, I believe that where there is a sustained lack of recognition for teaching excellence, accounting academic staff may shun or place less importance on the development of critical thinking competencies in accounting students as required by the SAICA competency framework. In making this argument, I am supported by Eberts, Hollenbeck and Stone (2002: 916) when they posit that: "if performance measures are skewed in how they relatively weight various tasks, then the agent may respond by investing too much effort into the tasks that receive the most weight in the performance measurement system".

Therefore, a review of the academic staff promotion criteria at the selected SAUs can indicate whether teaching excellence is sufficiently valued when academic staff apply for promotion at the selected SAUs. In the context of this study, teaching excellence is regarded as developing approaches to learning and teaching, which can optimally develop CT competence in accounting students. Therefore, I would argue that where teaching excellence is sufficiently recognised in academic promotion criteria, more motivation exists for accounting academics to develop the educational ideal of CT competence in their students.

My rationale for obtaining the SAICA subvention criteria is that this subvention rewards academic staff teaching at SAUs to achieve certain targets. However, it is important to note that this subvention is over and above the incentives offered by the respective university. Therefore, where the performance criteria of the university and the SAICA subvention criteria are not aligned, accounting academics teaching at SAUs may focus on meeting the SAICA subvention criteria, especially where they regard those criteria as less onerous. This, in turn, has implications for CT development, especially if neither the promotion criteria nor the SAICA subvention criteria are congruent with teaching excellence that develops CT competence in students.

6.6 PRESAGE FACTORS IMPACTING THE DEVELOPMENT OF CT COMPETENCE

Presage factors provide the learning experience's background and affect its plan, method, and result (Biggs, 1987, 1993). As shown in Figure 5.3, three core categories are considered: the SAHE accounting context for teaching and learning (T&L); the characteristics of teachers and programme developers; and the characteristics of students.

6.6.1 The SAHE accounting context for T&L

This section examines the presage factors associated with the SAHE accounting context for T&L, prevalent across the selected SAUs, namely: the SAICA competency framework, timetable constraints, academic staff promotion criteria and SAICA subvention payments.

6.6.1.1 *The SAICA competency framework*

In section 5.5.2, the 2019 SAICA Competency Framework (SAICA CFW) was discussed to provide the basis on which SAUs are meant to develop and deliver their SAICA-accredited undergraduate (UG) and CTA accounting programmes (SAICA, 2019: 7). Therefore, the SAICA

CFW serves as a key presage or input factor into the T&L model of an SAU. My analysis of the course outlines of the MAF offerings at the selected SAUs reveals a strong correlation between the module outcomes contained in these course outlines and the requirements of the SAICA CFW. Therefore, this holds potential for CT development in accounting students, as the SAICA CFW shows that universities are meant to develop critical thinking skills and competence in corporate citizenship in the students enrolled for their SAICA accredited UG and CTA programmes (SAICA, 2019). The developed module outcomes of the MAF offerings at the selected SAUs and their relation to notions of CT development will be analysed in 5.6.6, when the process factors of the 3P model, as shown in Figure 5.3, will be discussed.

The SAICA CFW also contains within it a knowledge list for each of the four main subject areas discussed in 6.6.1, namely: MAF, Fin Acc, TAX and AUDIT. The SAICA knowledge list contains the technical content that can be examined in any given SAICA ITC examination sitting (SAICA, 2019). The results obtained by students in the SAICA ITC examination reflect on the respective SAU from which students obtained their CTA, as the SAICA ITC results are publicised per SAU and are used to attract prospective students. In making this argument, I refer to Terblanche (2019: 14), who says, “the results of the ITC are widely published and advertised, and the pass rate percentages by HEIs [higher education institutions] are reported, and often used as a tool to determine the quality of the HEI”. SAUs also have to achieve a minimum pass rate in the ITC examination to maintain their SAICA accreditation status, as observed by Wood and Maistry (2014).

The relationship between the SAICA knowledge list and the publicised SAICA ITC results is significant when considering the T&L model applied at an SAU. In my experience, accounting academics in South Africa have tended to blame the SAICA knowledge list contained in the SAICA CFW, causing the syllabus to be overloaded. Nevertheless, accounting academics at SAUs ensure they cover everything that can be assessed in the ITC as a means to ensure that the publicised ITC results are favourable for their university and their accreditation status. The implication of this approach on the T&L model typically applied at an SAU is that accounting academics focus on getting through the syllabus through instructional modes of teaching, which “stultifies” learning according to Rancière (1991: 7) rather than adopting methods that build a student’s conceptual understanding of accounting-related topics (Wood and Maistry, 2014).

Rancière's (1991) notion that instructional modes of teaching stultify learning is in line with Clement (1979: 1), who argues, "we should be teaching students how to think. Instead, we are teaching them what to think".

There is, therefore, a competing impact on CT development between the outlined competencies in the SAICA CFW and the knowledge list contained within the CFW. The SAICA CFW clearly outlines the need to develop CT competencies in prospective CAs (SAICA, 2019: 8). In my opinion, this allows for MCT, as in order to maintain their SAICA accreditation, SAUs should strive to adapt their T&L model to develop CT competence in their graduates. However, as discussed earlier, the SAICA knowledge list may be causing the accounting syllabus to be overloaded. Extracts from the SAICA knowledge base for the MAF discipline only can be found in *Appendix A*, where the syllabus is indeed shown to be extensive. In addition to the publicised nature of the SAICA ITC results (Wood & Maistry, 2014; Terblanche, 2019), the overloaded syllabus has, in my experience, resulted in instructional modes of teaching being evident at SAUs. Instructional modes of teaching are seen as stultifying learning (Rancière, 1991) and thus less likely to develop critical thinking competence, and thus regarded as LCT.

In the light of my discussion above, I would argue that when viewed along a continuum, the SAICA CFW as a key input factor to the T&L model meant to develop CT competence should be regarded as NCT. This is due to the competing impact on CT development between the outlined competencies in the SAICA CFW and the knowledge list contained within the CFW.

6.6.1.2 *Timetable constraints*

In reviewing the module outcomes of the MAF offerings at the selected SAUs, it was found that the formal and compulsory contact time with students ranged between two hours a week for introductory MAF modules in the SAICA accredited UG programmes and four hours for the advanced MAF modules at CTA. To illustrate the timetable constraints, the following are extracts from the course's outline for MAF at the CTA level for the University of Cape Town (UCT, 2018: 3):

"The weekly lectures will be held on Thursday in periods 8 and 9 (16h00 to 7h45) with a few additional Friday lectures."

“Please consult the PGDA tutorial schedule for a listing of tutorial groups and venues. Tutorials are double period sessions, where we generally cover exam-type standard questions.”

“The lecture is not intended to and cannot cover all aspects of the topic, and hence prescribed texts are to be read comprehensively and are fully examinable.”

“Much of your learning on this course will take place away from the lecture theatre.”

I would argue that coupled with the SAICA syllabus overload, as discussed under the SAICA competency framework part of this section, that two to four hours of compulsory student contact time limits the opportunities for interactive class discussions, which may be more optimal for CT development. The competing pressures of the traditionally structured timetables at universities and the content-intensive SAICA CFW on an accredited UG and CTA programme at an SAU was echoed by Wood and Maistry (2014). They argued that:

these pressures, which contributed to ...teacher-centred, content focused lecturing... were driven by a compulsion to cover the regulatory [SAICA] body's oversized curriculum and secondly by a timetable design too concentrated to support optimally the teaching and – from the students' standpoint – the learning of that curriculum (Wood & Maistry, 2014: 217).

My opinion is similar to Wood and Maistry (2014) as I believe a longer time frame is needed to develop the CT competence and the technical competence required of the SAICA CFW. The notion that critical thinking development takes time is supported by Willingham (2019: 14) when he argues that:

The way the mind works, shallow is what you get first. Deep, critical thinking is hard-won. That means that designers and administrators of a program to improve critical thinking among students must take the long view, both in the time frame over which the program operates, and especially the speed with which one expects to see results. Patience will be a key ingredient in any program

In summary, coupled with the content-laden SAICA knowledge list in the SAICA CFW, the timetable constraints at SAUs may result in LCT development.

6.6.1.3 Academic staff promotion criteria and SAICA subvention criteria

My review of the promotion criteria of the selected SAUs revealed that the promotion criteria favoured research output over teaching excellence quite disproportionately (UCT, 2021a; 2021b; UFH, 2021; UFS, 2021; UWC 2021a; 2021b; UKZN, 2020). My experience as an accounting academic at an SAU has shown me that promotion criteria have often resulted in competing demands. SAICA's accreditation criteria do not require accounting departments at SAUs to prove that they produce research output, but there is a strong requirement to show how the competencies within the SAICA CFW are developed in students (SAICA, 2020). I have also discussed above how the knowledge list in the SAICA CFW results in a content-laden syllabus. Therefore, faced with promotion criteria that favour research output, accounting academics may find it hard to balance the demands of the SAICA CFW and achieving the requirements for academic promotion.

In my experience as a member of the SAICA accreditation and monitoring team conducting university visits, accounting academics often express their frustration that those colleagues who are promoted are very often the ones who place a low emphasis on maintaining and improving teaching excellence, or the ones who have a lower teaching load while others pick up the slack. These frustrations seem to imply that the applied academic promotion criteria can only be met at the expense of teaching excellence or that teaching excellence can only be achieved at the expense of academic promotion. However, in the context of this study, teaching excellence is regarded as being conducive to approaches to teaching and learning that develop critical thinking competencies, which enable technical proficiency in the field of accounting and citizenship competence, as indicated by Figure 5.3.

It is acknowledged that there are significant synergistic benefits to CT development through conducting research activities. However, this requires an infusion of research into the T&L model, as argued by the literature (Duran & Dökme, 2016; Hudha & Batlolona, 2017; Nisa, Koestiari, Habibulloh & Jatmiko, 2018). However, my experience is that there is a separation of research and teaching on the ground rather than an infusion of research or inquiry within the accounting pedagogy at SAUs. As discussed above, this is particularly brought about by the content-laden SAICA CFW. The achievement of teaching excellence in a content-laden SAICA CFW is, therefore, time-intensive. Thus, I would argue that academics tend to use this time to meet the

academic promotion criteria and thus lower the potential for teaching excellence, which could develop the desired CT competence.

I have also highlighted earlier that the prevalent practice within SAUs is to prepare students for the SAICA ITC exam, while this is driven by the publicised nature of the ITC results. Another motivating factor argued by Wood and Maistry (2014: 209) is the fact that “SAICA’s subvention scheme, [paid to accounting academics within an SAU] places a strong emphasis on rewarding success in the ITC examinations”. Therefore, the possibility of SAICA subvention payments provides an alternative motivation to the research focus driven by the prevalent academic promotion criteria. However, the practice of preparing students for the ITC exam has already been discussed under the SAICA competency framework part of this section as ‘stultifying’.

The need for incentives such as the possibility of being academically promoted and the SAICA subvention stems from agency theory. Agency theory is the principle used to explain and solve problems in the relationship between business entities and their agents, commonly known as the principal agent relationship. (Ross, 1973; Jensen & Meckling, 1976). The major problem existing between principals and their agents is that the interests of principals and their agents are not typically aligned - hence the need to incentivise agents to ‘try’ and align their interests with those of their principals. The emphasis is on ‘try’ as the organisational literature is littered with research indicating when and why incentives may result in goal congruency between agents and principals not being achieved (Gneezy, Meier & Rey-Biel, 2011; Maslen & Hopkins, 2014; Prendergast, 1999).

When applying agency theory to the SAU context, two agent-principal relationships exist where accounting academics are the agent in both relationships. The one relationship exists between the respective SAU and their accounting academics, where the academic promotion criteria can be seen as a mechanism to align the interest of the respective SAU (the principal) and accounting academics (the agents). The other relationship exists between the accounting academics and SAICA, where the SAICA subvention payments can be seen as a mechanism to align the interest of SAICA (the principal) and accounting academics (the agents). There may be many arguments for and against incentivising accounting academics by SAICA. These arguments are, however, beyond the scope of this thesis. My argument (following the discussion in this section) is that

within the current SAHE accounting context, both the incentives of academic promotion and the SAICA subvention payments may be contributing to a pedagogy that may not be conducive to optimal CT development. Therefore, I would regard the academic promotion criteria and the SAICA subvention payments as input factors into the T&L model meant to develop CT competence as contributing to LCT.

6.6.2 The characteristics of teachers and programme developers within an SAU

The section examines the prevalent presage factors associated with the characteristics of teachers and programme developers within an SAU, which was prevalent across the selected SAUs, namely, the accounting academics' perspectives of teaching and learning and the teaching expertise of academic accounting staff.

6.6.2.1 *Accounting academic staff perspectives of teaching and learning*

Teachers and programme developers' perspectives on teaching and learning influence the design and delivery of a T&L model (Freeth & Reeves, 2004). Freeth and Reeves (2004) argue that these perspectives are often implicit, but if brought to the surface, insights could be gained which strengthen the delivery of a T&L programme. The educational literature indicates that 'good' T&L programmes are those that recognise and value the prior knowledge and experiences of students; acknowledge that student learning should be problem-centric, and devise learning opportunities that are challenging without being overwhelming (Brookfield, 1986; Jarvis, 1987; Knowles; 1984). Pratt, Arsenau and Collins (2001) explain that there are five perspectives on teaching: namely: a transmission perspective, a developmental perspective, an apprenticeship perspective, a nurturing perspective and a social reform perspective. Interestingly, these characteristics of 'good' T&L programmes discussed above are an infusion of a developmental perspective and a nurturing perspective. Adopting teaching strategies that bridge students' prior knowledge and experience in a problem-centric manner is synonymous with the developmental perspective, as Pratt *et al.* (2001) explained. The nurturing perspective is based on the premise that "knowledge and emotion are interactive ...high standards must be matched with a high level of support... teaching requires a balance between caring and challenging" Pratt *et al.* (2001: 77). This notion of the nurturing perspective is synonymous with the characteristic of 'challenging without being overwhelming', which was discussed above as being reminiscent of a 'good' T&L programme (Brookfield, 1986; Jarvis, 1987; Knowles; 1984).

The perspective on teaching and learning of the accounting academics within the selected SAUs is primarily driven by their association with SAICA. This was evidenced by my analysis of the module outcomes of the selected SAUs, which outline the T&L model applied to a MAF offering and my experience in conducting monitoring and accreditation visits on behalf of SAICA. It is also why a double arrow is indicated between the SAHE accounting context and the characteristics of teachers in Figure 5.2. The overwhelming majority of the staff teaching MAF, both in the SAICA accredited UG and CTA offerings are CAs. This may be primarily due to the fact that “one of SAICA’s accreditation requirements is that the majority of the faculty teaching on a CA programme must be CA-qualified” (Wood & Maistry, 2014: 203). Furthermore, Venter and De Villiers (2013: 1266) argue that accounting academics who are CAs “derive their status and financial benefits from their association with SAICA”, and thus strongly identify with SAICA.

I would argue that at the centre of the association with SAICA is the SAICA ITC exam as academics have implicitly and, in my experience in some cases, explicitly seen their role as preparing students to pass the SAICA ITC exam. This implicit role of preparing students for the SAICA ITC exam is driven by the publicised nature of the ITC results and the financial incentive through the SAICA subvention payments as discussed under *Academic staff promotion criteria and SAICA subvention criteria* in 5.6.5.1 above. I also believe that the limited amount of time that has passed since most accounting academics wrote the SAICA ITC exam themselves may also contribute to teaching towards the ITC exam. My review of the course outlines of the MAF offerings at the selected SAUs reveals that many MAF academics are fairly newly-qualified CAs and would have written the SAICA ITC only 3 to 10 years before entering academia. Given the difficulty of the SAICA qualification journey, it stands to reason why teaching towards the ITC exam would be implicit for a newly-qualified CA. The notion of teaching towards the ITC has already been discussed above and found to result in instructional teaching models (see 5.6.5.1 under *the SAICA Competency Framework*) due to the overloaded SAICA syllabus and the notion of getting through the syllabus in order to prepare students for the ITC.

The instructional teaching mode is synonymous with a transmission perspective, as Pratt et al. (2001) argue. Consequently, as accounting academics implicitly see their role as preparing students for the SAICA exam, I would argue that the prevalent perspective within SAUs is that of the transmission perspective. Pratt *et al.* (2001: 72) explain that the transmission perspective is

characterised by the belief that with “proper delivery by the teacher, and appropriate receptivity by the learner, knowledge can be transferred from the teacher to the learner”. It is exactly this belief that Rancière (1991) regards as ‘stultifying’ learning, and thus I would argue that the transmission perspective of teaching prevalent within an SAU results in LCT within the accounting pedagogy.

6.6.2.2 *Accounting academic staff teaching expertise*

I have discussed at length how the prevalent practice of mainly preparing students for the SAICA ITC exam is driving LCT within T&L models adopted at SAUs. However, a pedagogy that moves away from simply preparing students for the SAICA ITC exam may, in my view on its own, not be enough to develop the desired critical thinking competence enabling technical accounting proficiency and citizenship competence. Supporting my argument, Blumberg (2016: 87) posits that: “Critical reflection assists faculty in transitioning from instructor-[centred] teaching focusing on knowledge dissemination to using learner-[centred] approaches that help students to construct and use content in meaningful ways”.

In order to move from the prevalent transmission (teacher-centred) perspective on teaching and learning within SAUs, to a pedagogy that promotes CT development (learner-centred), requires the need for greater critical reflection on the part of accounting academics. Maistry and Wood (2014: 230) argue that: “critical reflection has rarely come to the fore in the discourse of university accounting departments”. They provide a key reason for the lack of critical reflection that many accounting academics at SAUs are CAs who are highly qualified professionals with “rich work experience but very limited pedagogical expertise” (Wood & Maistry, 2014: 230). Therefore, accounting academics tend to adopt the teacher-centred approaches to teaching and learning that they were exposed to as students (Wood & Maistry, 2014).

My experience as an accounting academic and from SAICA accreditation and monitoring visits is that in addition to the lack of pedagogical expertise, there is also very little emphasis placed on continuing professional development (CPD) in education by accounting academics. Lecturing approaches that do not foster active student participation in the classroom are, therefore, often perpetuated due to the lack of pedagogical expertise and CPD (Adler, Milne & Stringer, 2000;

American Accounting Association (AAA) & American Institute of Certified Public Accountants (AICPA), 2012; Coetzee & Schmulian 2012; Palm & Bisman, 2010)

In summary, the lack of pedagogical expertise and lack of ongoing CPD by academics within an SAU results in LCT due to a lack of critical reflection, which I would argue is commonplace for those with pedagogical expertise.

6.6.3 The characteristics of students within an SAU

A review of the educational literature reveals that the following student characteristics hold significant implications for the T&L models applied in any programme, namely: learner diversity, learning styles and preferred learning approaches (Biggs, 1987; Felder & Brent, 2005; Freeth & Reeves, 2004).

6.6.3.1 *Learner diversity*

Students' different starting points and educational goals are affected by many factors, including demographic factors such as age, race, religion, and social class (Freeth & Reeves, 2004). Within the SAHE accounting landscape, the racial diversity of students has received considerable attention in recent years. This is due to the significant differences in pass rates between black candidates and white candidates writing the SAICA ITC and SAICA APC exams. The most notable differences have been experienced in the SAICA APC exams, the final hurdle of the SAICA qualification journey (see Figure 5.1). Of the 1 792 black candidates that sat for the SAICA APC 2020 examination, only 24% passed, whereas of the 1 315 white candidates, 64% were successful (Nkosi, 2021). An analysis of past SAICA APC examinations, i.e. 2019 and before, also reveals a significant disparity between the pass rates of white candidates versus black candidates but nowhere near the magnitude of the recent SAICA APC 2020 exam (SAICA, 2021b).

In trying to understand this significant disparity between the performance of white candidates and black candidates, two grossly incorrect explanations, in my view, could be offered. I will nevertheless touch on these two explanations and discuss why they are grossly incorrect. The first is the incorrect notion that white students are intellectually superior to black students. In debunking this notion, it is important to consider two mutually inclusive concepts: 'racial essentialism' and 'racial determinism'. Jonathan Jansen, in his 2019 inaugural lecture at Stellenbosch University, defined racial essentialism as "...the belief that there are four 'races' or 'racial groups' and that

there is something in the very essence of a group that defines them as Coloured (or White or Indian or African)” (Jansen, 2019). Jansen (2019) further defines racial determinism as “...the belief that there is a relationship between your race and certain outcomes (health, intelligence, social mores...)” (Jansen, 2019). Jansen (2019) remarks that believing that there are four racial groups is already problematic as these are political classifications instituted to separate us as humans but have nothing to do with biology. The notion that race has nothing to do with biology is supported by numerous studies (Graves & Graves, 2001; Roberts, 2011; Smedley & Smedley 2012). Byrd and Hughey (2015) explicitly regard race as “a social invention with no biological validity” (Byrd & Hughey, 2015: 10). Byrd and Hughey (2015) further debunk the notion that race is biologically determined, when quoting Duster (2015), they posit that:

Human beings share nearly all of their DNA in common, and the vast majority of genetic variation occurs within, not across, human populations that we might socially call a “race”. Put more simply, there is on average more genetic variation within a socially constructed racial category (such as “white”) than between two people from two socially constructed racial categories (such as “white” and “black”) (Byrd & Hughey, 2015: 11).

Linked to racial essentialism, Jansen (2019) regards racial determination as even more problematic as it shapes beliefs not based on facts or truth. In the context of the performance by race in the SAICA APC examinations, viewing the results through the lens of racial determination could attribute higher intelligence to white candidates and lower intelligence to black candidates. This notion would be based on ideology rather than scientific fact and feeds into Byrd and Hughey’s (2015) argument that racial essentialism and racial determination are “the ideological double helix of racial inequality” (Byrd & Hughey, 2015). Simply put, Byrd and Hughey (2015) argue that racial essentialism and determination have contributed to the misplaced belief that those politically (not biologically) classified as white are superior and associated with superior outcomes and vice versa for those politically classified as black. Therefore, in summary, any inference to the effect that white students are intellectually superior to black students, drawn from the disparity in the SAICA APC results, would, in my opinion, be a gross spurious inference.

The second incorrect notion would be that white candidates are favoured over black candidates during the SAICA APC marking process. My experience with the SAICA APC marking process since 2015 is that the marking process is extremely fair and with little to no opportunity to privilege

any population of students over others. Candidates writing the exam are not identified by name by any means, only by exam number. Therefore, there is nothing unique about a candidates' exam number to which one could identify any demographic information. Furthermore, every candidate's script goes through a double-blind marking process, where none of the two markers marking a candidates' script has any idea how the other marker has graded the specific candidate, let alone the demographics of the specific candidate. Therefore, it would be next to impossible for markers to deliberately favour white students over black students while marking the SAICA APC exams.

Therefore, it is necessary to explore other plausible reasons other than biology or the nature of the SAICA APC marking process to understand the significant racial disparity in the SAICA APC results. In exploring other plausible reasons for the significant differences in pass rates by race in the SAICA APC exam, it is important to note that the APC exam examines a set of professional skills of which critical thinking is regarded as paramount (SAICA, 2020). Given that the SAICA APC exam assesses critical thinking competence, I would argue that the resultant differences in pass rates may be due to the significant social inequality within South Africa, which is playing itself out along racial lines. In making this argument, I am supported by Cheung, Rudowicz, Lang, Yue and Kwan (2001), who found that a students' class background affects the extent to which they exhibit critical thinking competence. In support of their findings, they explain that "the availability of resources, including time and material aid, appears to explain some of the effects of class" (Cheung *et al.*, 2001: 585). While their study was done within a Chinese context, I would argue that the effect of social class on CT competence applies equally to the South African context.

In advancing this argument, it is firstly important to note that approximately 95% of the SA population defined as 'chronically poor' are black, whereas 57% of the SA population defined as 'elite' is white (Business Tech, 2018). This statistic of social class by race has to be read in light of the fact that 82% of the SA population is black, whereas 8% is white. Therefore, it is plausible that most white South Africans fall within a higher social class than that of the average black South African. Secondly, to further my argument as to the impact of social class on critical thinking development, I rely on Strauss (1982) and Bruner (1983). They posit that children develop information-processing abilities and the ability to evaluate options at an early age due to experiences and interactions. I believe that given the ills of the SA apartheid past, white students who, as discussed, on average come from a higher social class than black students, in their early

growth years, would, likely, have had more experiences and interactions that are conducive to the development of critical thinking than their black counterparts. This is due to white students who, on average, come from a higher social class as a result of which they have more available resources, including time and material aid, compared to black students (Cheung *et al.*, 2001).

In the context of CT development, it is important to consider whether learner diversity has been factored into the T&L model adopted by SAUs. My review of the selected SAUs reveals that the different races are fairly well represented except at UWC, which consists of a majority of black and coloured students, and UFH, whose student population is made of a majority of black students (Business Tech, 2015; UWC, 2019b). Furthermore, my review of the course outlines and module outcomes of the selected SAUs reveal a very similar T&L model applied in the MAF offerings at all the selected SAUs (UCT, 2021a; 2021b; UFH, 2021a; 2021b; UFS, 2021; UWC, 2018; 2021a; 2021b; UKZN, 2020). The T&L models adopted by the selected SAUs may be similar because complying with the SAICA CFW and preparing students for the SAICA ITC exam is a requirement for all SAUs (see 5.6.5.1 under the *SAICA Competency Framework*). However, it may also be due to a lack of critical reflection on the part of accounting academics as discussed (see 5.6.5.2 under the *Accounting academic staff teaching expertise*).

Therefore, I would argue that, in the light of the findings of Cheung *et al.* (2001) and the SA context, where accounting academics do not critically reflect on how T&L models need to be adapted to account for learner diversity, sub-optimal critical thinking development may take place. Therefore, I would evaluate learner diversity in the light of the limited critical reflection by accounting academics, resulting in LCT in the T&L models applied at SAUs.

6.6.3.2 Learning Styles

Felder and Brent (2005: 58) regard learning styles as “characteristic cognitive, affective and psychological behaviours that serve as relatively stable indicators of how learners perceive, interact and react to the learning environment”. Some students may be comfortable with theory and abstractions, whereas others may be more comfortable with observable phenomena. Some students may also prefer to be actively involved in classroom instruction, whereas others prefer to learn introspectively. Others may prefer information presented to them visually, while others prefer verbal explanation (Felder & Brent, 2005).

Felder and Brent (2005: 58) further posit that “the aim of teaching should be to equip students with skills relevant to all types of learning styles, regardless of their personal preferences, as they will need all of these skills to function effectively as an expert”. My deduction from Felder and Brent’s (2005) statement is that T&L models should be adapted to accommodate the different learning styles of students. However, once again, due to the limited critical reflection on the part of accounting academics as discussed earlier (see 5.6.5.2 under the *Accounting academic staff teaching expertise*), it is questionable whether the T&L models applied within an SAU context have been adapted to cater for the different learning styles of students.

My review of the course outlines and module outcomes of the selected SAUs reveal prevalent T&L models aimed at preparing students for the SAICA ITC exam without considering a mixture of the different student learning styles. Therefore, I would evaluate learning styles within an SAU context, resulting in LCT in the T&L models applied at SAUs. This can once again be attributable to the limited critical reflection evident in the accounting pedagogy.

6.6.3.3 Preferred learning approaches

The educational literature reveals two distinct approaches to learning identified by Marton and Säljö (Marton and Säljö, 1976). These approaches are ‘deep learning’ and ‘surface learning’, which are distinctly related to different learning outcomes (Marton & Säljö, 1976). Deep approaches to learning result in students achieving a higher level of understanding instead of a lower level of understanding achieved by students adopting a surface learning approach (Entwistle, 1997).

There seems to be consensus in the educational literature that deep learning should be the desired learning approach as it is synonymous with ideal educational outcomes (Anthony, 2013; Biggs, 1987; Booth, Lockett & Mladenovic, 1999; Byrne, Flood, & Willis, 2002). Several authors also support the notion that students adopting deep learning approaches tend to exhibit CT skills (Phan, 2011; 2009; Razzak, 2016). This consensus is not surprising as Entwistle (1997: 18) posits that students adopting a deep approach to learning “set out with the intention of understanding the material, question the arguments, and related them to their prior knowledge and personal experiences”. Questioning arguments in the light of prior knowledge and experience is synonymous with the core cognitive skills of ‘analysis’ and ‘evaluation’, which are some of the

skills exhibited by the ideal critical thinking as espoused by the APA Delphi study panel of experts (see 2.2.2.4).

A further study by Ramsden (1979) describes a third learning approach known as ‘strategic learning’. This approach is synonymous with students whose chief concern is achieving the best possible grades. In so doing, strategic learners adopt both deep and surface methods they deem appropriate for the assessments they undertake.

Based on my experience, I would argue that, on average, accounting students enter university with a strategic approach to learning due to how the average accounting student is influenced by assessment. In making this argument, I am supported by the well-documented influence of assessment on student learning in the educational literature (Biggs, 1999; Entwistle, 1998; Marton, Hounsell & Entwistle, 1997; Prosser, Ramsden, Trigwell & Martin, 2003; Ramsden, 1992; Scouller, 1998). Furthermore, a student’s grades in South Africa’s National Senior Certificate (NSC) exams play a significant role in whether or not they are accepted onto a SAICA-accredited UG programme (Van Staden, 2001). Therefore, I would argue that in aiming to achieve favourable grades in the NSC exams, students adopt a strategic approach to learning by working through as many past papers as possible. This was true of my own approach to the NSC exams in 2001, and still today, it seems to be the dominant approach followed by the number of support programmes available, particularly for the mathematics, science and accounting subjects examined in the NSC.

An analysis of the 2016 to 2020 NSC exam papers for accounting, mathematics and physical science reveals a similar style of questioning in these exam papers across the five years (DoBE, 2019). The similar style of these past exam papers perpetuates “the learning by past papers notion”; hence, I believe that accounting students enter university with a strategic approach to learning. It is also expected that UG accounting students ask questions like: “*Sir, what is the scope?*” “*Which past papers should I work through?*” etc. These questions indicate a strategic approach to learning and further support my notion that, on average, accounting students prefer a strategic approach to learning when entering university.

When considering the impact of students’ preferred strategic learning approach on the T&L model applied within an SAU, I would evaluate it as falling between LCT and MCT, i.e. NCT. Strategic learners adopt both deep and surface methods deemed appropriate for the assessments they

undertake (Ramsden, 1979). Therefore, where assessments require deep learning, strategic learners may be forced to follow a deep approach to learning to obtain the best grades possible. The evaluation of assessments set within SAUs and their relation to notions of critical thinking (and, by consequence, deep learning) will be evaluated under *Assessment practices* in 5.6.6 below.

6.7 PROCESS FACTORS IMPACTING THE DEVELOPMENT OF CT COMPETENCE

Process factors are meant to facilitate learning through educational interventions (Biggs, 1987, 1993). Facilitating learning through the development and implementation of educational interventions can be seen as “complex and interwoven” (Freeth & Reeves, 2004). As shown in Figure 6.2, the complexity of developing appropriate educational interventions is driven by the fact that the pedagogy adopted needs to consider the influence of learning context and the characteristics of teachers and learners if it is going to achieve the desired product. This section considers the common approaches to teaching and learning: developed module outcomes, modes of teaching, classroom activities and assessment practices within an SAU context. In addition, this section also evaluates the influence on CT development as a result of the common approaches to T&L within an SAU.

6.7.1 Developed module outcomes

As discussed in 5.6.4, the course outlines of the MAF offerings, among other documents, provide key texts which capture whether or not there is at least an intention on the part of the accounting academics to develop CT competence in students as required by NQF level descriptors and the SAICA CFW. The module outcomes contained in the course outlines can therefore reveal whether or not modes of teaching and classroom activities are conducive to notions of critical thinking. This section, therefore, provides an analysis of the module outcomes of the MAF offerings at the selected SAUs. While only the course outlines of the selected SAUs were reviewed, inferences made from these course outlines can largely be extended to all SAUs offering similar MAF courses. This is because all accredited programmes need to comply with the SAICA competency framework.

The MAF offerings at the five SAUs typically consist of two semester modules offered each semester in both the second and third year of the relevant SAICA-accredited Bachelor of

Commerce (BComAcc) degree (UCT, 2021a; 2021b; UFH, 2021a; 2021b; UFS, 2021; UKZN, 2020; UWC, 2021a; 2021b). At the CTA level, the MAF offerings at all five SAUs were year modules. Therefore, the module outcomes contained within the module outlines of each MAF module offered at each selected SAU were scrutinised. It was noteworthy that, across the five selected SAUs, the module outcomes seemed less indicative of notions of critical thinking in the second year but rather indicative of notions of critical thinking in the third year and at the CTA level. In arriving at this conclusion, I made use of Bloom's Revised Taxonomy (see Anderson & Krathwohl, 2001) as well as Ennis's (1993) notion that the upper levels of Bloom's Taxonomy (i.e. levels 4 to 6) are indicative of CT skills.

The following extract from a second-year MAF module outline from the University of the Western Cape (UWC, 2018: 3; also see Appendix B1) is an example of the typical module outcomes contained within the module outlines for a second-year offering:

On completion of this module, students should (amongst others) be able to:

- Explain the basic concepts and processes in establishing the costs that are incurred when producing a product or providing a service.
- Calculate record and report information necessary for effective cost management.

From my review of the rest of the selected SAUs, it is evident that these outcomes are common to all of the selected SAUs, which is not surprising given that all accredited universities need to comply with the SAICA competency framework. According to Bloom's Revised Taxonomy, the above module outcomes require level 2 and 3 cognitive levels, respectively (Anderson & Krathwohl, 2001). 'Explain' is regarded as requiring an understanding (level 2) cognitive level, whereas 'calculate and report' denotes an application level (level 3) according to Bloom's Revised Taxonomy. Crowe, Dirks and Wenderoth (2008) suggest that levels 1 and 2 of Bloom's Taxonomy are regarded as lower-order thinking outcomes, whereas levels 4 to 6 can be considered higher-order thinking outcomes. Crowe *et al.* (2008) also suggest that level 3 is the link between lower- and higher-order thinking, and therefore should be regarded as having intermediate thinking outcomes. Thus, in light of Crowe *et al.* (2008) and Ennis (1993), the module outcomes at a

second-year level for the MAF offerings across the five selected SAUs seemed to require students to exhibit lower-order and intermediate thinking. This finding is not surprising as the second year is typically the first time students do MAF at university. In my own experience as an MAF lecturer and in conducting accreditation and monitoring visits for SAICA, academics believe that students are only expected to know the key ideas and principles of the content they are taught at the second-year level. This limitation on the scope of knowledge in the second year is often influenced by how academics assess students in the second year. In the second year, the common assessment practice is to expect students to apply ideas and principles in simple contexts only. While the assessment practices at the selected SAUs concerning critical thinking will be discussed further in section 5.6.4 (under *Assessment Practices*), I would like to argue that limiting the application of knowledge in the second year results in LCT.

The module outcomes at the third-year and CTA level typically require higher cognitive levels of Bloom's Taxonomy than at the second-year level, as seen in the discussion below.

The following extract for the third-year MAF module outline from the University of Fort Hare (UFH, 2021b: 8; also see Appendix B2), is an example of the typical module outcomes contained within the module outlines for a third-year offering:

On completion of this module, students should (amongst others) be able to achieve the following outcomes:

- Analyse an entity's financial situation.
- Analyse an entity's costing system for decision-making purposes.

It was once again evident from my review of the rest of the selected SAUs that these outcomes are common to all third-year MAF offerings at the selected SAUs, which is not surprising given that all accredited universities need to comply with the SAICA competency framework. The verbs used in the module outcomes in the above example denote analytical or level 4 thinking as per Bloom's Revised Taxonomy (Anderson & Krathwohl, 2001). Therefore, these module outcomes show the need for students to exhibit a measure of CT competence at the third-year level, as level 4 is regarded as part of the upper levels of Bloom's Taxonomy, which Ennis (1993) regards as being synonymous with notions of critical thinking. However, exhibiting this competence might

represent a significant jump for third-year students considering that the second-year module outcomes were regarded as LCT. In addition, a considerable number of researchers have found a weak relationship between academic grades and cognitive ability, particularly in university settings (Furnham, Chamorro-Premuzic & McDougall, 2003; Mehta & Kumar, 1985; Sanders, Travis Osborne & Greene, 1955; Seth & Pratap, 1971; Singh & Varma, 1995). Therefore, it is also plausible that students may have passed the second year without the developed cognitive ability to cope with third-year MAF.

An example of how the increase in the level of cognitive ability might be a challenge for students in third-year MAF, especially where they have not truly mastered the content in the second-year MAF, is as follows: The third-year module outcome example above refers to students being able to *'analyse an entity's costing system for decision-making purposes'*. Bloom's Revised Taxonomy (Anderson & Krathwohl, 2001) regards the cognitive skill of 'analysing' as, among others, being able to break things into smaller parts. However, it would be challenging to break the costing system of an entity into smaller components or elements if a student does not understand *'the basic concepts and processes in establishing the costs incurred when producing a product or providing a service'* which is required from the second year module outcomes example discussed above.

It is also my experience that students often only realise in the third year that they have not mastered their second-year knowledge when they are required to exhibit high-order thinking competencies. My evaluation of MAF at the second year as resulting in LCT may also explain why student achievement tends to drop significantly from the second year to the third year, which was evident across the selected SAUs. I would therefore argue that if more high-order thinking skills were assessed and developed already in the second year, perhaps students and academics might identify student shortcomings in CT competence earlier. Thus, the necessary interventions could be implemented at an early stage. My argument is in line with Springer and Borthick (2004: 278), who argue that CT competencies should be developed and assessed already in introductory accounting courses when they state:

The 'knowing' of concepts, computations, and definitions has dominated traditional introductory accounting courses. The accounting profession, however, has said that this kind of knowing is not enough. If they are to perform at the higher levels of thinking the

profession has identified, students need to learn to solve the new, ill-structured problems that will arise in practice.

[M]ore resources are needed to help stage learning experiences to develop higher-order-thinking capabilities in introductory accounting.

The following extract from a CTA MAF module outline from the University of the Free State (UFS, 2019: 2; also see Appendix B3) is an example of the typical module outcomes contained within module outlines for a CTA:

On completion of this module students should (amongst others) be able to:

- Evaluate an entity's performance incentive schemes.
- Develop appropriate performance incentive measures in light of an entity's goals and strategic objectives.

It was again evident from my review of the rest of the selected SAUs that these outcomes are common to all CTA year MAF offerings at the selected SAUs, which is not surprising given that all accredited universities need to comply with the SAICA competency framework. The verbs used in the module outcomes in the above example denote 'evaluation' or level 5 thinking and 'creative' or level 6 thinking, which are the highest cognitive levels of Bloom's Revised Taxonomy (Anderson & Krathwohl, 2001). Therefore, these module outcomes show the need for students to exhibit CT competence to a greater degree than required in the third year. The jump from the second year to the third year may be significant, as discussed earlier in this section, due to the substantial jump in the cognitive ability required by students. In CTA, however, this jump is expected to be less significant, as students in CTA would have passed the third year where the notions of critical thinking are expected to have been developed, as shown through the module outcomes. Therefore, I would regard the module outcomes at a third-year level as synonymous with NCT, whereas I would regard the module outcomes at CTA as synonymous with MCT.

6.7.2 Modes of teaching and classroom practices

My analysis of the MAF of the course outlines of selected MAF offerings, revealed that module outcomes of the respective SAUs also resemble that of the SAICA knowledge list for MAF. For example, being able to achieve the following learning outcomes contained with the third year MAF

offering at UFH i.e. “analyse an entity’s costing system for decision-making purposes (UFH, 2021b: 8), requires a number of topics from the category “decision making” as shown in the SAICA knowledge list (SAICA, 2019: 146; Also see appendix A). In 5.6.5.1 of this chapter, the SAICA knowledge list was discussed as resulting in syllabus overload, and shown to result in instructional modes of teaching. A further contributor to the instructional modes of teaching is the fact that accounting academics, in general, have a transmission perspective on teaching and learning and, due to a lack of pedagogical expertise, often practise limited critical reflection (see 6.6.2.2). I would evaluate the classroom practices at selected SAUs as largely didactic for these reasons. It is noted that an overloaded syllabus and a lack of pedagogical expertise do not automatically imply that classroom practices within the SAHE landscape are didactic. However, when reflecting on my teaching and observing colleagues in the accounting academe at some of the selected SAUs, such as UCT, UFH and UFS, a pervasive method of instruction that is largely teacher-centred is evident.

A typical MAF lecture involves the delivery of a lesson where MAF content from the SAICA knowledge is taught. While students are encouraged to ask questions in the classroom, they are primarily passive recipients of the lesson delivered. For example, in teaching students to evaluate an entity’s performance incentive schemes, my experience has shown that MAF lecturers, including myself, would explain the different principles to consider in developing an appropriate incentive scheme. The explanation of these principles would primarily involve one-way communication. An example highlighting the fundamental principles explained would then be worked through. In this example, the lecturer may show students how to conduct a critical review of an actual incentive performance incentive scheme in real life. The critical review of the scheme will be done in light of the best practice principles he/she earlier explained in relation to the development of incentive schemes. While conducting critical reviews holds potential for building CT competence, the practice is still teacher-centred, both in explaining the principles and conducting a critical analysis. The teacher’s thinking is showcased and not necessarily the student’s CT competence being developed.

The didactic classroom practices render it difficult to develop the following critical thinking dispositions in particular, as espoused by the APA Delphi panel of experts, namely: “fair-minded in evaluation”, “honest in facing personal biases”, and “prudent in making judgements” (Facione

1990: 2). In my view, these qualities are best developed through *deliberative democracy*, as advocated by Benhabib (1996). According to Benhabib, deliberative democracy entails the “collective deliberation conducted rationally and fairly among free and equal citizens” (Benhabib, 1996: 69). These deliberative encounters, therefore, provide opportunities for MCT. My analysis of the selected SAUs reveals that spaces for open discussion are created through tutorial sessions. However, in my experience at UWC and discussion with academics during my SAICA monitoring and accreditation visits, the tutorial sessions are often aimed at understanding the memorandum to a past paper rather than being open-ended discussions that spark rich debate.

Wood and Maistry (2014) also argue that most CA academics adopt teaching strategies developed from how they were taught (Wood & Maistry, 2014) or what made them successful in passing the ITC. This is true of my own approach as an MAF lecturer. My typical pedagogical approach in the classroom is to explain an MAF principle and show students how that principle has been assessed in a past ITC examination. My pedagogical approach is mainly driven by the fact that I attribute my successful passing of the ITC to continue working through past ITC questions. This approach is reminiscent of the strategic approach to learning as discussed under *Preferred learning approaches* in section 6.6.3.3. However, students are often more interested in tips to score better in tests and examinations than conceptualising MAF content. Therefore, the explication of past ITC examination papers might perpetuate a prevailing strategic approach to learning rather than the desired deep approach to learning, which is more conducive to CT development.

As indicated by the arrows in Figure 6.3, students’ diversity, learning styles and preferred learning approaches should be factored into the T&L approaches followed by accounting academics to develop the desired CT competence in students. However, the similarity of the teaching modes and classroom practices prevalent across the selected SAUs, especially the prevalent teaching practice towards the SAICA ITC exam, indicate the limited critical reflection of these students’ contextual factors. I would, therefore, evaluate the prevalent modes of teaching and classroom practices within the SAUs as being conducive to LCT.

6.7.3 Assessment practices

‘Summative’ and ‘formative assessments’ are the broad forms of assessment commonly referred to in the educational literature. My gleanings from the educational literature, is that in short,

formative assessment is aimed at ongoing learning, as constructive feedback lies at the heart of formative assessment (Kennedy *et al.*, 2008). By contrast, summative assessment is aimed at certification (Boud, 2000; Gielen, Dochy & Direick, 2003). Therefore, summative assessments are often linked to assessments of a certification or ‘high-stakes’ nature (Glover *et al.*, 2016; McManus, 2008; Sloane & Kelly, 2003). Given its highly publicised nature (‘high-stakes’) as discussed in 6.6.1.1, I would argue that the SAICA ITC exam can be seen as a summative assessment. Furthermore, quoting Biggs (1996), Kennedy *et al.* (2008: 201) posit that summative assessments have “negative backwash effects”. In this context, the reference to negative ‘backwash’ is the fact that summative assessments are typically regarded as causing students to follow surface learning approaches rather than deep learning approaches (Kennedy *et al.*, 2008).

An essential observation from my analysis of all the selected SAUs is the prevalent use of monitored and timed assessments (MATAs), which mimic the SAICA ITC exam. SAUs typically tend to follow a scaffolded approach, whereby assessments at the CTA level essentially match the ITC's style and difficulty. At the final year (typically a third year) UG, the difficulty is less challenging than CTA, and the difficulty further decreases as one moves down to second and first-year UG. My concern is that if the MATAs at SAUs mimic the SAICA ITC exam, which is discussed above as a summative exam, this could also have ‘negative backwash effects’ on student learning. In the context of this study, the ‘negative backwash effects’ are that the MATAs may be driving surface and/or strategic learning approaches, rather than deep learning, which is more synonymous with CT as discussed in 6.6.3.3.

While negative backwash effects of summative assessments are plausible, as discussed above, Kennedy *et al.* (2008: 203) are nevertheless of the view that: “internal summative assessments can be transformed to enhance learning...”. Kennedy *et al.* (2008) regard the incorporation of feedback as the key to enhancing learning by transforming internal assessment summative assessments. Furthermore, they argue that summative assessments should avoid questions that encourage rote learning when they posit that: “in designing summative assessments, every effort needs to be made to eliminate those types of assessment that encourage negative ‘backwash’ in the form of surface learning” (Kennedy *et al.*, 2008). It is against this potential for internal summative assessment to transform the MATAs (internal summative assessments) at the selected SAUs were reviewed. In short, the MATAs, and the related feedback processes, were analysed to ascertain whether they

required students to exhibit cognitive ability aligned with notions of critical thinking. Accounting students have been discussed and shown to prefer strategic approaches to learning (see *Preferred learning approaches* under 6.6.3.3); therefore, assessments that primarily assess CT competence might drive strategic learners to adopt a deeper approach to learning if they are to obtain the best possible grades (Ramsden, 1979). In addition, in the light of Kennedy *et al.* (2008), deep learning approaches could also be encouraged through effective post-assessment feedback, and thus the post-assessment feedback processes at the selected SAUs were also reviewed.

I have analysed the required sections of the formative and summative assessments at the second-year, third-year, and CTA levels, respectively, against Bloom's Revised Taxonomy's cognitive levels for the selected SAUs. The findings from my analysis are that the weighting of marks allocated to assessing higher-order thinking (level 4 to 6) is 0%, 40%, and 55% at second-year, third-year and CTA levels, respectively, and these findings are prevalent across the five SAUs.

Required:

- Perform a free cash flow valuation of the company in order to value 100% of the shares in issue.

A typical example of what students are required to answer at a second-year MAF offering, as seen from my review of the selected SAICA-accredited universities, is shown below:

Performing a free cash flow valuation is, in essence, a calculation requiring students to 'remember' and 'understand' the workings of a free cash flow valuation. Furthermore, the exercise of doing the actual calculation requires students to show an ability to 'apply' what they remember and understand. The cognitive ability to 'understand' and 'remember' is regarded as level 1 and 2 thinking as per Bloom's Revised Taxonomy (Anderson & Krathwohl, 2001). The cognitive ability of 'application' is regarded as level 3 thinking in Bloom's Revised Taxonomy (Anderson & Krathwohl, 2001) and as intermediate thinking by Crowe *et al.* (2008). However, in line with Ennis (1993), level 1 to 3 thinking, as per Bloom's Revised Taxonomy, is still not regarded as conducive to critical thinking. I would, therefore, evaluate the assessments set at second year, as requiring LCT. Furthermore, given that the educational literature indicates that assessment drives learning (Bezuidenhout & Alt, 2011; Wood, 2009; Wormald, Schoeman & Somasunderam, 2009), I would

also argue that the assessments prevalent in the second-year MAF drives a more surface-to-strategic level of learning, which supports the LCT evaluation.

A typical example of what students are required to answer at a third-year MAF offering, as seen from my review of the selected SAICA-accredited universities, is shown below:

Required:

- Analyse and comment on the performance of Company A for the six-month period ended 31 March 2020.

The ability to analyse a company's performance appropriately also requires students to 'remember', 'understand', and 'apply' several key principles linked to assessing company performance. The cognitive ability of 'analysing' is regarded as level 4 thinking in Bloom's Revised Taxonomy, and this is regarded as an upper-level cognitive ability indicative of critical thinking (Crowe *et al.*, 2008; Ennis 1993). However, as discussed under *module outcomes* in this section, there is a weak relationship between academic grades and cognitive ability, particularly in university settings (Furnham, Chamorro-Premuzic & McDougall, 2003; Mehta & Kumar, 1985; Sanders, Travis Osborne & Greene, 1955; Seth & Pratap, 1971; Singh & Varma, 1995). Therefore, a student might have passed second-year MAF without developing the required cognitive ability at the second year and may, therefore, struggle with the requirement to 'analyse', i.e. the ability to exhibit level 4 thinking at the third year.

The jump in cognitive ability required might partially explain why, in my experience, student performance¹⁵ significantly decreases in third-year MAF compared to second-year MAF. I should note that, while the above example indicates a need for students to exhibit high-order thinking, the majority of the marks at the third-year level are still skewed towards requiring students to exhibit only lower and intermediate levels of Bloom's Taxonomy. In my analysis of the selected SAUs, roughly 60% of assessment marks assess a student's ability to 'remember', 'understand', and 'apply' knowledge. It is, therefore, my opinion that it is possible in the current system at all the selected SAUs, for a student to pass the third year and enter CTA while exhibiting only partial

¹⁵ Student performance is typically measured by the actual marks a student achieves in formative and summative assessments, which are monitored and timed sit-down assessments at all the selected SAICA-accredited universities.

higher-order thinking skills. I would, therefore, regard the assessment set at the third year to still be synonymous with LCT but leaning towards NCT.

Furthermore, while third-year assessments are regarded to be at a higher cognitive level than second-year MAF, in my opinion, it nevertheless does not drive a deep approach to learning. This is due to the weighting of marks still being skewed towards lower order and intermediate thinking. However, the weighting of high-order thinking skills assessed is still high enough for strategic learners to follow a mixture of strategic and deep learning, which further supports my evaluation of NCT.

A typical example of what students are required to answer at a CTA MAF offering, as seen from my review of the selected SAICA-accredited universities, is shown below:

Required:

- Evaluate whether Company A should hedge their foreign currency exposure.

The cognitive ability to ‘evaluate’ is regarded as level 5 thinking in Bloom’s Revised Taxonomy and thus viewed as an upper-level cognitive ability indicative of critical thinking (Crowe *et al.*, 2008; Ennis 1993). For a student to evaluate whether a company should ‘hedge’ their foreign currency exposure requires that students ‘remember’, ‘understand’, and ‘apply’ several key principles linked to hedging and foreign currency exposure. In addition, to evaluate whether Company A should hedge appropriately, a student may need to ‘analyse’ the effects for Company A of hedging versus not hedging their transactions. Therefore, the mastery of five of the six cognitive levels of Bloom’s Revised Taxonomy is required to answer this question appropriately.

In my analysis of the selected SAUs, roughly 55% of assessment marks were allocated for a student’s ability to ‘analyse’, ‘evaluate’, and ‘create’ knowledge. Therefore, I would evaluate the assessments set at the CTA level as synonymous with MCT but leaning slightly towards NCT as assessments at CTA are still only that of MATAs. Therefore, alternative assessments which could be more synonymous with MCT are currently not being used. However, a noteworthy reflection is that students might struggle to obtain a passing grade for MAF in their CTA year, despite having passed the third year, as more of the marks at the CTA level require students to exhibit higher-order thinking skills than at the third-year level. The skewing of assessment marks towards higher-

order thinking skills is perhaps why, in my experience, the success rate¹⁶ of students in MAF decreases significantly from the third year to CTA.

The higher weighting of higher-order thinking skills assessed at CTA also has the potential to drive students to follow a deep approach to learning, which is more indicative of critical thinking (Phan, 2011; 2009; Razzak, 2016) if they are to be successful in passing MAF at CTA level. Stated differently, it might be very difficult for students to pass MAF at the CTA level without following a deep learning approach, which supports my evaluation that MAF assessments at the CTA level are more reflective of MCT.

As it relates to the feedback processes following MATAs, I drew on my experience at UWC and my experience on SAICA monitoring visits at the other selected SAUs. The feedback process at SAUs, after an internal summative assessment, typically consists of the following:

- i. providing students with the suggested solution; and
- ii. providing students with overall examiner comments typically entailing where the cohort as a whole typically did well and where they did not do so well; finally
- iii. providing students with 5 to 10 working days to challenge or query their results for an internal summative assessment.

In my opinion, the above process does provide students with an opportunity for reflection and thus CT development, as they engage with the overall examiner comments particularly, in the light of their performance. However, it is my experience that students do not use the process as an opportunity to reflect timeously. Students often overlook the examiner's comments and typically only review the solution at a later stage when they prepare for subsequent assessments. Any immediate engagement with the suggested solution, following an internal summative assessment, typically occurs with the sole aim of seeking the award of extra marks where a student is unhappy with their grade. Thus the post-assessment feedback process currently in place at SAUs, is actualised as a quality control process rather than a reflective learning process. I would therefore evaluate the feedback process following internal assessments at SAUs, as NCT. This is due to the

¹⁶ The student success rate is regarded as the number of students who obtain at least 50% in a given formative and summative assessments as a percentage of the total number students who attempted the given formative and summative assessments. The assessments are monitored and timed sit-down tests at all the selected SAICA-accredited universities.

fact although there is a lack of critical reflection by students. I am of the opinion that students are typically provided with enough material for this critical reflection. However, I also believe that teachers could do more to motivate students to engage in this reflection. In chapter 7, strategies for motivating students to engage in critical reflection following an assessment is discussed (see 7.4.3).

6.8 PRODUCT

Learning aimed at developing critical thinking competence is regarded in the literature as one of the fundamental aims of education (Elder & Paul, 2020; Facione, 1990; Popper, 1958; Siegel, 1980). As it relates to this study, the ultimate aim of the T&L system is the development of critical thinking competencies that enable technical proficiency in accounting and citizenship competence. I believe that critical thinking competence, which enables technical and citizenship competence, requires developing cognitive skills and critical thinking dispositions in students. The intended products of the T&L system in the light of this study are, therefore, the development of critical thinking skills and critical thinking dispositions as outlined by the APA Delphi Panel of Experts (see 2.2.2).

The APA Delphi Panel of Experts identified six cognitive skills and nineteen disposition dimensions required of the ideal critical thinker (Facione, 1990). The six cognitive skills included ‘analysis’ and ‘evaluation’, which are synonymous with the higher levels of Bloom’s Revised Taxonomy (see Anderson & Krathwohl, 2001). Thus, I would argue that the development of cognitive skills, as identified by the APA Delphi Panel of Experts (see 2.2.2), would enable conceptualising of technical accounting topics. In addition, I would argue that the development of a critical thinking disposition as espoused by the APA Delphi Panel of Experts, together with the cognitive abilities, gives critical thinking humane purposes. Specifically, I would argue that the following critical thinking dispositions have the potential to enhance both the technical conceptualisation of accounting topics as well as the consideration of other views in these technical matters (Facione, 1990: 2-13), namely:

open-mindedness regarding divergent world views; flexibility in considering alternatives and opinions; understanding the opinions of other people; fair-mindedness in appraising reasoning; honesty in facing one’s own biases, prejudices, stereotypes, egocentric or socio-centric tendencies; prudence in suspending, making or altering

judgements; and willingness to reconsider and revise views where honest reflection suggests that change is warranted.

To give an example of how these dispositions could enhance technical competence and citizenship competence (i.e. humane purposes), consider charging interest rates on loans advanced by commercial banks. Commercial banks charge interest rates on loans advanced based on a customer's risk profile. In other words, the greater the potential for default by customers, the higher the interest rate charged to that customer. This makes sense from a technical, financial theory point of view as commercial banks have a profit motive and thus need to compensate for the risk of loss. However, a divergent view gained from being 'open-minded' for example, may be that the effect of this practice, especially in an unequal society such as South Africa, is that the poorest people who have the highest risk of default are therefore paying the highest interest rates while the wealthiest people who have the lowest risk of default, are paying the lowest interest rates. Both views have merits and insights; however, the critical disposition of 'open-mindedness' is required to consider both views and their possible implications. A T&L model that fosters environments conducive to and encourages critical thinking skills and critical thinking dispositions to be exhibited and developed, as in this example, can therefore develop the ideal of developing technical competence with humane purposes.

In the preceding paragraph, I have elucidated my argument that the intended product for the T&L system as it relates to CT should be technical competence with citizenship competence. However, given that the majority of components of the 3P model shown in Figure 6.2 were analysed and shown to be synonymous with LCT, it is therefore doubtful whether the intended product of technical competence with citizenship competence is being actualised within SAUs.

6.9 CONCLUSION

The purpose of this chapter was to explore the actualisation of critical thinking within the SAHE accounting landscape. I used the Biggs 3P model to frame my analysis of the development of CT within SAUs. Developing critical thinking skills and critical thinking dispositions was regarded as the intended product of a T&L system to develop CT competence as an enabling competency for technical accounting and citizenship competence. The development of critical thinking skills and dispositions was discussed in 6.8 as creating the possibility of achieving the ideal of rational judgement with emotion in students.

However, the ideal of developing rationality with emotion in students requires the interaction of the different parts of the 3P model, as seen in Figures 6.2 and 6.3. I would argue that to optimally develop critical thinking skills and dispositions in students, most of the different parts of the 3P model shown in Fig 6.3 should indicate MCT. However, my analysis discussed in 6.5 and 6.7 indicates that other than the module outcomes and assessments at the third year and CTA, which was evaluated as NCT and MCT, respectively, the majority of components of the 3P model shown in Figure 6.2 can be regarded as synonymous with LCT.

Considering Derrida's (1992) notion of the 'excluded other', this overall evaluation as LCT within the SAHE accounting landscape may be of particular concern, especially in the light of the significant differences in pass rates according to race in the SAICA APC exam, as discussed in 6.6.3.1 under *Learner Diversity*. I believe that notions of LCT within the accounting pedagogy at SAUs, as discussed in this chapter, may partly explain why on average, black students underperform relative to white students in the SAICA APC exams. This, therefore, implies that black students especially may be excluded from holding the CA designation.

In 6.6.3.1 under *Learner Diversity*, the SAICA APC exam was discussed and shown to assess CT competence to a great degree, and it is also the final hurdle in the CA qualification journey (see Fig. 6.1). However, white students who, on average, have a higher social status than black students, were also discussed and shown to have had greater opportunities on average for CT development in the years preceding their tertiary education (Bruner, 1983; Cheung, Rudowicz, Lang *et al.*, 2001; Strauss, 1982). Therefore, where the T&L models applied at SAUs are regarded as LCT overall, black students especially may be excluded from developing CT competence necessary to pass the SAICA APC exam and, by implication, excluded from holding the CA designation.

Therefore, improving the actualisation of CT competence in students at SAUs is not only an educational concern, but I would argue that it is also an urgent concern for social justice in light of SA's unequal past. For this reason, possible improvements insofar as these relate to CT development at SAUs will be explored in the next chapter.

6.10 CHAPTER SUMMARY

This chapter aimed to report on the actualisation of critical thinking within the SAHE landscape with a particular focus on SAUs, given the context of this study and my role as an academic teacher

on a SAICA-accredited programme at UWC. The Biggs 3P model was used to frame the analysis and discussion of the actualisation of critical thinking within SAUs. An evaluation of the parts of the Biggs 3P model and their relation to notions of critical thinking was viewed along a continuum. The parts of the 3P model that were regarded as more indicative of critical thinking were regarded as MCT, and those regarded as less indicative were regarded as LCT. Finally, the parts of the 3P that were in between MCT and LCT were regarded as neutral to notions of critical thinking and denoted as NCT.

Overall, the current pedagogical practice within the SAHE accounting system related to CT development was evaluated as LCT. Therefore, the next chapter will explore how the current pedagogical practice within SAICA-accredited accounting programmes can be improved to produce accounting graduates who have developed critical thinking competencies that enable technical proficiency in accounting and citizenship competence.

CHAPTER 7: A RECONCEPTUALISED VIEW OF CRITICAL THINKING IN THE SOUTH AFRICAN HIGHER EDUCATION ACCOUNTING LANDSCAPE: IMPLICATIONS FOR TEACHING AND LEARNING

7.1 INTRODUCTION

Until now, the consensus definition of CT by the APA Delphi Study panel of experts, together with their espoused six cognitive skills and nineteen disposition dimensions, has been used to:

- analyse the related meanings of philosophical inquiry together with the definition of critical thinking, in the light of the assertion of Lipman, Sharp and Oscanyan's (2010) that engaging in philosophical enquiry could have positive effects on the development of critical thinking (see Chapter 3);
- analyse how CT has been advanced (or not) in the SAHE policies (see Chapter 4); and
- analyse the extent to which CT is actualised within the SAHE accounting landscape (see Chapter 6).

While it was important to arrive at a definition of CT to conduct the analyses as outlined above, this chapter will first consider the need to 'rupture' the APA Delphi Study panel of experts' definition of CT. There are two reasons for rupturing this definition of CT. First, because CT does not, in itself, have a formal definition, the APA Delphi Study panel of experts' definition used in this study is merely a consensus definition. Therefore, the notion of CT is not a fixed concept (Turner, 2005) and is therefore open to 'rupturing'. Second, if this study is to advance the notion of CT, it will require a rupture of the current understanding of CT. In attempting to rupture the existing understanding of CT, I do not mean to question or disagree with the current understanding in the literature. The APA Delphi panel of experts' definition is regarded in the literature as one of the more authoritative definitions of critical thinking (Abrami et al., 2008; 2015; Terblanche, 2018; Vardi, 2013). My attempt to rupture the APA Delphi panel of experts' notion of CT is instead intended to build on the panel's consensus understanding based on the analyses conducted in the present study.

Chapter 6 sought to analyse the extent to which critical thinking is actualised within the South African Higher Education (SAHE) accounting landscape. A particular focus was placed on analysing the accounting programmes offered at universities accredited by the South African Institute of Chartered Accountants (SAICA), given my role as an accounting academic at a SAICA-accredited university. Another reason for limiting the focus to SAICA-accredited universities (SAUs) is that SAICA is regarded as the leading professional body in South Africa and exerts considerable influence over the accounting curriculum offered at SAUs. SAICA's control of the curriculum is made possible by the SAICA Competency Framework, to which all SAUs need to adhere in order to maintain their SAICA-accreditation status (Venter & Venter, 2013; Wood & Maistry, 2014).

In order to ascertain the extent to which critical thinking is actualised with the SAHE accounting landscape, Chapter 6 analysed the level of critical thinking (CT) development within the different parts of the teaching and learning (T&L) system prevalent at SAUs. This analysis culminated in an evaluation of the level of CT development using a continuum in which factors conducive to optimal critical thinking development were denoted as MCT. By contrast, factors seen as inhibiting the development of critical thinking were denoted as LCT. Finally, those factors regarded as lying somewhere between MCT and LCT and neutral to the development of critical thinking were denoted as NCT. The reason for evaluating the level of CT development along a continuum rather than in absolute terms is that one cannot say with any certainty, for example, that there is a complete lack of CT development in the accounting pedagogy, due to the dynamic nature of education (McInerney, 2002). Overall, the current pedagogical practice within the SAHE accounting system related to CT development was evaluated as being LCT.

In essence, Chapter 6 analysed the actualisation of CT development within SAUs through the lens of deconstruction and using text analysis. Through a deconstructivist lens, it was possible to focus on what would otherwise have been lacking in the pedagogy regarding CT development. Put differently, the deconstructive analysis revealed factors that could be regarded as MCT, but which were not prevalent in the pedagogy adopted at SAUs. In the process, the following shortcomings became evident:

- a lack of alternative assessments (i.e. other than MATAs which resemble the SAICA ITC);
- a lack of learner-centred pedagogical practices;

- a lack of deliberative encounters in the classroom; and
- a lack of pedagogical expertise by accounting academics.

The above weaknesses assume greater importance (see 5.5. for a detailed discussion) when considering SAICA's conception of the ideal accounting graduate, and they reveal how the current pedagogy may be detrimental to the development of critical thinking competencies, which are in turn conducive to technical proficiency in accounting as well as citizenship competence. The vision of SAICA is to develop CAs who are "responsible leaders" (SAICA, 2019: 7), as well as "lifelong learners" (SAICA, 2019: 8) who also apply "principles of good corporate citizenship" (SAICA, 2019: 10). However, a pedagogy that is not learner-focused and assessments that do not encourage deep learning is likely to frustrate the realisation of the vision of developing such learners. Furthermore, the absence of deliberative encounters, which require engagement among equal and free citizens in the pedagogy (Benhabib, 1996), is bound to limit opportunities for developing CAs with an ethical and social awareness. This might also render unrealistic the vision of developing 'responsible leaders' who exhibit 'principles of good corporate citizenship'.

Therefore, in addition, to gaining a reconceptualised view of CT, this chapter will also suggest possible changes to address the above weaknesses.

The rest of this chapter will therefore be structured as follows:

In 7.2, I refer to the concept of CT, as espoused by the APA Delphi panel of experts, to arrive at a reconceptualised definition of CT in line with the analyses contained in this study.

In 7.3 and 7.4, I explore the alternatives to the current assessment practices (MATAs) within SAUs. The educational literature is replete with the notion that assessment significantly influences student learning (Biggs, 1999a; Entwistle, 1998; Marton, Hounsell & Entwistle, 1997; Prosser, Ramsden, Trigwell & Martin, 2003; Ramsden, 1992; Scouller, 1998). However, assessment affects student learning and the modes of teaching adopted by teachers as well. The influence of assessment on both teaching and learning is aptly summed up by Waghid and Davids (2017: 8) when they argue, "assessment is constitutive of teaching and learning, and not an add-on practice". My understanding of Waghid and Davids's (2017) argument is that assessment is central to teaching and learning. Due to this strong influence of assessment on pedagogy, my discussion as

to how assessment practices can be reconceptualised within the SAHE accounting landscape will take up the lion's share of this chapter.

In exploring how current assessment practices could be reconceptualised within the accounting landscape, I consider the relationship between power and knowledge as advocated by the French philosopher Michel Foucault and Waghid & Davids's (2017) related work in their book *Education, Assessment and the Desire for Dissonance*.

A discussion of the alternative to the prevalent instructional teaching mode at SAUs follows in 7.5. In this regard, the benefits of problem-based learning (PBL) for CT development is discussed. The effective application of PBL within the accounting pedagogy at SAUs is then discussed in 7.6. Finally, in 7.7, there is a discussion of the implications and limitations of PBL implementation within SAUs.

7.2 A RECONCEPTUALISED VIEW OF CRITICAL THINKING

For this study, it was decided to use the APA Delphi panel of experts' consensus definition on critical thinking. To recap, the definition is as follows:

We understand critical thinking to be purposeful, self-regulatory judgement which results in interpretation, analysis, evaluation and inference, as well as explanation of the evidential, conceptual, methodological, criteriological or contextual considerations upon which that judgement is based. Critical thinking is essential as a tool of inquiry. As such, critical thinking is a liberating force in education and a powerful resource in one's personal and civic life. While not synonymous with good thinking, critical thinking is a pervasive and self-rectifying human phenomenon.

The ideal critical thinker is habitually inquisitive, well-informed, trustful of reason, open-minded, flexible, fair-minded in evaluation, honest in facing personal biases, prudent in making judgements, willing to reconsider, clear about issues, orderly in complex matters, diligent in seeking relevant information, reasonable in the selection of criteria, focused in inquiry and persistent in seeking results which are as precise as the subject and the circumstances of inquiry permit. Thus, educating good critical thinkers means working toward this ideal. It combines developing critical thinking skills with nurturing those dispositions which consistently yield useful insights and which are the basis of a rational and democratic society (Facione, 1990: 3):

In addition, the panel also espoused six cognitive skills and nineteen disposition dimensions, which the ideal critical thinker should possess (Facione, 1990; also see Table 2.1 and Table 2.2). The cognitive skills can be regarded as the technical aspects of critical thinking, whereas the dispositions can be seen as the ‘water’ or ‘spirit’ which gives the cognitive skills life, as explained by Terblanche (2018: 37) when she states that “cognitive skills can be compared to a growing plant, without water, the dispositions, the thirsty plant would not be able to grow”.

My attempt to build on the APA Delphi panel of experts’ definition stems from the results of my analyses in this study, which can be broadly summarised as follows:

- CT can be seen in the philosophical paradigms of positivism, interpretivism, critical theory and deconstruction (see chapter 3);
- When notions of CT are viewed along a continuum, the HE policies instituted by the apartheid regime can be seen as indicative of LCT, whereas the HE policies instituted after 1994 can be seen as advancing CT (see chapter 4) and finally;
- When notions of CT are viewed as a continuum, the pedagogy adopted at SAUs appears to be consistent with the characteristics of LCT. (see chapter 6).

Following these analyses, I would like to add the following more explicit understanding of CT. First, critical thinking is a democratic, reflective, emotive and iterative process.

First, critical thinking is a democratic process. A clear theme evident from the preceding analyses conducted is the causal relationship between notions of DCE and CT, as argued in chapter 2 (see 2.3.3 and 2.3.4). Notions of DCE, as evidenced by the CT dispositions, were shown to be consistent with interpretivism, critical theory and deconstruction. The most notable CT dispositions evident in these philosophical paradigms were ‘inquisitiveness’, ‘fairmindedness’, and ‘open-mindedness’. However, when evaluating the advancement of notions of CT within SAHE policies (Chapter 4), a lack of development of CT dispositions, and by implication, notions of DCE, was evident in SAHE policies during the apartheid regime. Similarly, in chapter 6, where notions of LCT were evident within the SAHE accounting landscape, this was due to a lack of notions of DCE within the SAHE accounting pedagogy. Therefore, in summary, this study has shown that where notions of DCE were lacking, CT was at a minimal level.

Concerning an advanced or ruptured notion of CT, Whetten (1989: 492-493), while discussing what constitutes a theoretical contribution, has argued that:

- One way to demonstrate the value of a proposed change in a list of factors is to identify how this change affects the accepted relationship between the variables...
- Relationships, not lists, are the domain of theory....
- ...theoretical insights come from demonstrating how the addition of a new variable significantly alters our understanding of the phenomena by reorganizing our causal maps.

Therefore, following Whetten (1989), I would argue that the causal relationship of DCE and CT, provides for an advanced notion of CT or a theoretical contribution to the educational literature. While the APA Delphi definition of CT implies notions of DCE, I would argue that the causal relationship between DCE and CT needs to be made more explicit.

Secondly, I would argue that linked to the notion of a causal relationship between DCE and CT is the fact that CT is a reflective process. In making this argument, I quote Dewey (1910: 6), who in *How We Think*, defines reflection as: “active persistent and careful consideration of any belief or supposed form of knowledge in the light of the grounds that support it and the further conclusions to which it tends.” Dewey (1910: 57) further argues that:

...reflection is turning a topic over in various aspects and in various lights so that nothing significant about it shall be overlooked - almost as one might turn a stone over to see what its hidden side is like or what is covered by it...

In the light of Dewey’s (1910) position on reflective thought, I would argue that the practice of reflection is related to the CT dispositions as espoused by the APA Delphi panel of experts. Specifically, I would posit that the following CT dispositions (Facione, 1990: 13; also see Table 2.2) are synonymous with reflection as defined by Dewey (1910):

- “concern to become and remain generally well informed”;
- “willingness to reconsider and revise views where honest reflection suggests that change is warranted”; and
- “care in focusing attention on the concern at hand.”

Dewey's (1916/1944) work also advocates that reflection requires community when he states that:

To formulate requires getting outside of [the experience], seeing it as another would see it, considering what points of contact it has with the life of another so that it may be got into such form that he can appreciate its meaning... One has to assimilate, imaginatively, something of another's experience in order to tell him intelligently of one's own experience... A man really living alone (alone mentally as well as physically) would have little or no occasion to reflect upon his past experience to extract its net meaning (Dewey, 1916/1944: 6).

Dewey also understood that by sharing, one's horizons are broadened, as evident when he states that:

In so far as we are partners in common undertakings, the things which others communicate to us as the consequences of their particular share in the enterprise blend at once into the experience resulting from our own special doing (Dewey, 1916/1944: 186).

My argument is that Dewey's notion of 'reflection within community', is synonymous with the following CT dispositions (Facione, 1990: 13; also see Table 2.2) of:

- "open-mindedness regarding divergent world views";
- "flexibility in considering alternatives and opinions";
- "understanding the opinions of other people"; and
- "fair-mindedness in appraising reasoning".

In turn, the above CT dispositions were discussed in Chapter 2 and shown to be related to notions of DCE (see 2.3.3 and 2.3.4); therefore, my contention that CT as a reflective practice allows for notions of DCE to be realised.

Thirdly, I would like to argue that CT is emotive or intuitive within a given context as a result of an iterative process. CT is commonly regarded in the literature as rational or reasonable thought (Hepner, 2015; Lewis & Smith, 1993), and thus the idea that CT is emotive or intuitive is distinct. I would like to elucidate the notion that CT is intuitive by firstly considering the concept of intuition. Salas, Rosen and DiazGranados (2010: 943) define intuition as "a type of cognition that is qualitatively different than conscious and analytical reasoning". My understanding from Salas *et al.* (2010) is that intuition is distinct from rationality, as it is not conscious and deliberative. Intuition, therefore, together with many related phenomena, including implicit attitudes and

aspirations, is anchored in this unconscious information-processing mechanism. The phenomenological experience of intuition, the sensation of knowing without knowing why, results from this intuitive processing (Hassin, Uleman, & Bargh, 2004).

Dane and Pratt (2007: 40) further argue that intuitions are “affectively charged judgments that arise through rapid, nonconscious, and holistic associations”. Benner and Tanner (1987: 23) also regard intuition as “understanding without a rationale”. Similarly, King and Appleton (1997: 195) define intuition as “judgement without a rationale”.

In short, therefore, intuition seems to result in decision-making or making judgements without following a rational and conscious process. Despite a lack of consciousness or rationality, intuition nevertheless results in judgment, indicating that it [intuition] can be synonymous with CT. Intuition can be synonymous with CT because judgment is synonymous with the high-order cognitive skill of evaluation as per *Blooms Revised Taxonomy* (Anderson & Krathwohl, 2001). In light of Ennis (1993), who regarded high-order thinking skills as synonymous with CT, intuition can also be seen to be synonymous with CT. Furthermore, ‘*evaluation*’ is also one of six CT cognitive abilities, as espoused by the APA Delphi panel of experts. Therefore, when one applies intuition to judge what to do or believe, CT is also at work.

While I have shown above that intuition indicates CT, it should be cautioned that an overemphasis on intuition might, in certain contexts, result in making incorrect decisions. I am supported in my argument by Salas *et al.* (2010: 942), who state that:

...intuition is not a panacea. Relying or over-relying on intuitions in certain circumstances can be a source of error.

With this in mind, it is therefore critical to understand when intuition is likely to be correct and lead to good decision-making outcomes. In this regard, Salas *et al.* (2010: 942) argue that: “expertise is at the root of effective, intuitive decision-making”. Salas’ notion that expertise is required for effective, intuitive decision-making is supported in the educational and organisational literature by Baylor (2001) and Hogarth (2001). My deduction following the arguments of Baylor (2001), Hogarth (2001) and Salas *et al.* (2010) is that intuitive decisions made by subject matter experts is likely to result in good-decision making outcomes. I would therefore also argue that good intuition follows an iterative process.

In making the argument that good intuition should follow an iterative process, I quote Betsch & Glöckner (2010: 280), who claim that: “intuition is capable of dealing with complex tasks through extensive information processing without noticeable effort”. My understanding following Betsch & Glöckner (2010) is that an individual’s intuition can only deal with complexity when they have mastered the basic principles of the related subject matter. For example, it would be very difficult to trust an inexperienced and unqualified individual with your money, should that they ask you to invest your money in an unknown company or market, based on a hunch (intuition) they might have. However, if a qualified and experienced asset manager¹⁷ suggests that you do the same, you would be more inclined to rely on their hunch. The process of qualifying and gaining experience as an asset manager requires an extensive repetition of information processes related to financing and investment decisions. Therefore, in the light of Betsch & Glöckner (2010), for a qualified and experienced asset manager, this information processing has taken place cognitively with likely minimal effort. This iterative informative processing about finance and investment decisions provides for good decision-making on financial matters where it is based on intuition. In short, my argument is, therefore, that within a given context, intuition resulting from an iterative process is synonymous with CT.

To conclude this section, my reconceptualised definition of CT following the discussions in the preceding paragraphs is as follows:

Critical thinking is rational, **emotive**, **iterative** and **democratically reflective** thinking about what to believe or do in a given **context**.

This reconceptualised definition of CT will now be used to discuss the implications for teaching and learning in the SAHE accounting landscape, following the analysis conducted in Chapter 6. The next section will begin with discussing power and knowledge according to French philosopher, Michel Foucault. Particular focus will be placed on assessment practices at SAUs, which was one of the main reasons the accounting pedagogy was evaluated as being LCT in chapter 6.

¹⁷ The process of developing, running, maintaining, and selling assets in a cost-effective manner is referred to as asset management. Individuals or businesses that manage assets on behalf of individuals or other entities are referred to as asset managers in finance (Corporate Finance Institute [CFI], 2015a)

7.3 POWER AT PLAY IN CURRENT ASSESSMENT PRACTICES

In this section, using the thoughts of Foucault and the lens of deconstruction, my discussion will focus on the power at play as a result of the assessment practices prevalent at SAUs. According to Foucault, my argument will begin with a discussion of power and knowledge. By adopting Foucauldian thought as a point of reference, the main focus of this section will be to analyse how current assessment practices within the SAHE accounting landscape serve to keep disciplinary power functional, as argued by Foucault (1991a). This section concludes by examining the implications of the dynamics of disciplinary power resulting from current assessment practices prevalent at SAUs.

7.3.1 The relationship between power and knowledge and assessment

Using Foucauldian thought, assessment can be seen as a form of exercising power, and this power is gained from knowledge. Foucault, therefore, regards knowledge and power as interconnected (Foucault, 1980). According to Foucault (1990: 93), “power 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”. My understanding of Foucault’s thoughts on power is that it is made possible through relations, i.e. wherever relations are conducive, power is possibly exerted. In *Ethics: Subjectivity and Truth* (1997: 291), Foucault argues that “a political structure, a government, a dominant social class, the master, and the slave” are seen as the immediate connections with power. However, by using “relations of power”, he means:

[H]uman relations, whether they involve verbal communication such as we are engaged in at this moment, or amorous, institutional, or economic relationships, power is always present: I mean in a relationship in which one person tries to control the conduct of the other. So I am speaking of relations that exist at different levels, in different forms; these power relations are mobile, they can be modified, they are fixed once and for all (Foucault, 1997: 292).

Smart (1985: 64) explicates Foucauldian thought on this intrinsic relationship between power and knowledge as follows:

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.

Power and knowledge are interconnected since knowledge acquisition is made possible through power, while knowledge or control over knowledge acquisition leads to greater power. Stehr and Adolf (2018) confirm this interconnectedness of knowledge and power when they state, “knowledge enables power to be exercised and power transforms knowledge” (Stehr & Adolf, 2018: 195–196). Waghid and Davids (2017: 25) further contend, “power, therefore, is what determines truth from fallacy. It distinguishes between that which matters and that which does not”. In this way, power creates more power, just as power creates knowledge, which in turn strengthens power.

I would argue that assessments are therefore interconnected with power, too, given that it is often the mastery of knowledge (which has been possible through power) that is being assessed in a given test, examination or assignment.

In the light of Foucauldian thought, the current assessment practices prevalent within SAUs, can be regarded as a strong power mechanism related to knowledge and knowledge transfer, first from academic teacher to student, and then with knowledge extraction from the student (Foucault, 1991a). The SAICA ITC examination and the assessments adopted at SAUs, which are aimed at preparation for the ITC, could be seen as one of the techniques used to exercise disciplinary power. Terblanche (2019: 164) argues:

[T]he 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.

Similarly, 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.

Following from the perspectives of Terblanche (2019) and Mills (2003), the SAICA ITC and the related assessment practices can be seen as a form of exercising disciplinary power. I make this deduction because these assessments are typically monitored and time-controlled, and the fact that the scope of knowledge for these assessments is based on the SAICA knowledge list and competencies contained within the SAICA competency framework (see 5.6.5.1). In the ensuing paragraphs, I will explain my deduction that the current assessments are constitutive of exercising disciplinary power.

The SAICA ITC examination is written after a student has successfully completed his or her CTA or equivalent qualification at an SAU (see 5.4). The SAICA ITC examination is written over two days. Over those two days' candidates write four papers with 100 marks per paper during an allotted time of three hours per paper. From a time per mark perspective, this equates to 1.8 minutes allotted time per mark in the paper. My analysis in Chapter 5 revealed that assessments at SAUs resemble the ITC, from a perspective of style and difficulty level (see 5.6.6), but a further reflection is that the assessments adopted at SAUs, also follow the allotted time of 1.8 minutes per mark in their assessments. One of the selected SAUs explored in Chapter 5 even adopts a more arduous time allocation of 1.5 minutes per mark. It is not clear why the SAU follows a more arduous time allocation in question, but one possible reason may be that if their students can deal with 1.5 minutes per mark while in their academic programme, they should not struggle with 1.8 minutes per mark in the SAICA ITC examination. Furthermore, given the publicised nature of the SAICA ITC results for the respective SAUs, it is plausible that SAUs may adopt strategies such as subjecting candidates to more arduous time pressure to ensure that their students are able to cope comfortably when writing the SAICA ITC examination. My argument, as it relates to the time allocation practices of the SAICA ITC and assessments at SAUs, speaks to concern with time control as explained by Mills (2003), and this time pressure element of assessments in the SAHE accounting landscape can be seen as a form of disciplinary power.

The SAICA ITC and assessments within SAUs are also based on the knowledge list and competencies contained within the SAICA competency framework (see 5.6.5.1). While in my experience, SAICA does offer various platforms for accounting academics to provide input as to what content and competencies should be contained in the SAICA knowledge list, students are not afforded the same opportunities. There is an argument that other than accounting academics, students may not yet have understood the knowledge to be explored in the SAICA knowledge list. Therefore, students may not yet be well placed to provide input into what should be contained in the SAICA competency framework. However, in the light of Mills (2003), excluding students from providing input into the knowledge they have to understand ultimately could be seen as subjecting students to “a set of procedures which come from outside of themselves but whose aim is the disciplining of the self by the self” Mills (2003: 43).

A further example of disciplinary power related to the SAICA ITC and assessments at SAUs is that these assessments are often based on the perceived understanding of the SAICA knowledge list by the master explicator (the examiners). However, students have no input into how the SAICA knowledge list and competencies will be assessed. Put differently, students are passive receivers of how they will be assessed. Therefore, the examiners’ explication of the knowledge contained in the SAICA competency framework constitutes the norm against which students writing these assessments are benchmarked. My argument is that currently, in preparing for the SAICA ITC and assessments within SAUs, students are, in fact, preparing to be tested according to a norm over which they have no input, which in the light of Terblanche (2019), provides another example of the disciplinary power of the current assessments practices at SAUs.

In essence, the SAICA competency framework and the SAICA ITC examination can be seen as imposing disciplinary power on accounting academics and students. I have already discussed the influence of the SAICA competency framework and the SAICA ITC examination on the teaching delivery model adopted by accounting academics in Chapter 5 (see 6.6.2.1 and 6.6.2.2). Therefore, my discussion in the following paragraphs will only focus on the disciplinary power imposed on students by the current assessment practices at SAUs. This disciplinary power is made possible by the combination of ‘hierarchical observation’ and ‘normalising judgment’ of the examination (current assessment practices), as Foucault (1991a) argued. Each of these notions of disciplinary power will be discussed below within the context of the SAHE accounting landscape.

7.3.1.1 Hierarchical observation

Foucault's notion of disciplinary power through hierarchal observation is based on the architectural design of a prison or penal institution called the panopticon. Foucault (1991a) describes the architectural design of the panopticon 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, 1991a: 200). One-way glass is used in these wide windows. As a result, individuals on the inside can see right through it, but those on the outside cannot tell what is happening on the inside because they are looking into a mirror (Foucault, 1991a). As a result, there is a constant sense of being watched, resulting in those on the outside changing their behaviour accordingly. The SAICA ITC examination and the dominant use of MATAs within SAUs can be seen as a form of hierarchal observation as students are excluded, or outside the 'panopticon', i.e. they are not privy to how they will be assessed. Students, however, constantly live under the threat of being observed or assessed, and they adjust their learning behaviour according to what they perceive will be assessed.

The implication of this assessment practice for CT development is that students may focus too much on what they think examiners (those on the inside) might ask in an assessment rather than increasing their conceptual understanding of the accounting content, which could build their CT competence. To elucidate my argument by way of an example: consider the concept of the 'break-even point', which is contained in the examinable SAICA knowledge list (SAICA, 2019). In short, the break-even point is the point at which an entity or individual makes neither profit nor loss (Garrison, Noreen, Brewer & Mardini, 2003). The knowledge that they will be assessed on their understanding of the concept of 'break-even point' might cause students to focus too narrowly on how 'break-even' could be assessed, instead of fully appreciating how the concept could be applied in different contexts. In other words, students may study the concept in line with their strategy of passing the test instead of studying the concept with full appreciation of the value of acquiring knowledge for knowledge sake. The former is synonymous with a strategic learning approach, as denoted by Ramsden (1979), whereas the latter is synonymous with a deep learning approach, as Marton and Säljö (1976) coined. The latter, however, holds a greater potential for CT development than learning merely to meet the perceived expectation of the examiner (Entwistle, 1997; Phan, 2011; Razzak, 2016).

7.3.1.2 Normalising judgement

Due to the disciplinary power made possible through the hierarchical observing effect of the SAICA ITC and assessments at SAUs, a further implication for CT development relates to the fact that these assessments are strictly time-monitored. In an earlier discussion (see 7.3.1), I referred to the general benchmark of 1.8 minutes per mark applied within assessments in the SAHE accounting landscape. I argue that the current assessment practices in the SAHE accounting landscape lead to learning that focuses only on what will be assessed, but adding a time restriction further limits the ability to create new knowledge (or to think critically) in an assessment.

To explain my argument by way of an example: The SAICA knowledge list outlines that students need to understand what a key risk is and how to apply this understanding in context (SAICA, 2019). In an assessment, which requires students to discuss the key risks, for example, it is my experience that due to time pressure, students resort to listing generic risks which they have seen in prior assessments, as this takes less time. However, if a student had the time to reflect on the context, he or she might conclude that some generic risks are not appropriate in the context. For example, when asked to discuss the concept in an assessment, students often cite foreign currency exposure as a key risk. In the context of most listed companies, this will be a risk, which students in prior assessments may have picked up. However, there is no foreign exchange risk when a company is trading within South African borders. However, to come to this conclusion, a student would need to take the time to reflect on whether their generic pre-prepared risks are applicable in the context. My argument, therefore, as it relates to CT development, is that the time pressure in the SAICA ITC and assessments within SAUs limits the ability of students to reflect, which is synonymous with notions of critical thinking (Oser & Biedermann, 2019).

A further implication of the architectural design of the panopticon is that the prospect of constant surveillance causes the subject to conform and behave within predefined accepted norms, thus resulting in disciplinary power becoming operational through normalising judgement. Chapter 5 (see 6.6.1.1 and 6.6.1.2) discussed how accounting academics are reluctant to teach material that will not be assessed in the SAICA ITC examination. Furthermore, accounting academics also try to mimic the style, structure and difficulty level of the SAICA ITC examination in their assessments (see 6.7.3). My argument is that this practice normalises the judgemental effect on students. In my experience, when preparing for assessments, students tend to look for themes or

norms when analysing prior assessments (which replicate the SAICA ITC examination) in their preparation. In short, my argument is that the SAICA ITC examination is therefore currently driving learning which perpetuates a norm that is inimical to critical thinking.

The implication of the normalising effect of the SAICA ITC examination on CT development is that it restricts the creation of new knowledge, as neither academics nor students want to wander off a well-trodden path of knowledge that is regarded as important in the SAICA ITC examination. Put differently, new knowledge, or at least new ways of understanding existing knowledge, are thus rarely explored by either students or academics, at the risk of students not being able to pass the SAICA ITC examination. Furthermore, according to Bloom's Revised Taxonomy (Anderson & Krathwohl, 2001), the cognitive skill of 'create' is regarded as the highest cognitive skill and thus synonymous with critical thinking, as argued by Ennis (1993). The current structure of the SAICA ITC examination and assessments within SAUs may therefore restrict the creation of new knowledge synonymous with critical thinking.

In summary, my discussion in this section has shown how the current structure of the SAICA ITC examination and assessments within SAUs, can be seen as a form of disciplinary power, as criticised by Foucault (1991a). The hierarchical and observing effect of the current SAICA ITC examination and the assessments within SAUs was discussed with the suggestion that it may contribute to the non-actualisation of MCT. It was also suggested that the restriction on CT development was driven mostly by the fact that the SAICA ITC examination has a major influence on the pedagogy at SAUs. The current structure of the SAICA ITC examination may therefore inhibit exploring new ways of teaching and learning, thus restricting CT development in students.

While this section has perceived power as restrictive, in the following section, I will explore conditions in which power could have a positive impact on assessment practices.

7.3.2 Foucauldian thoughts on the possible positive impact of power-knowledge on assessment practices

In the previous section (7.3.1), I discussed how according to Foucault, knowledge and power are intertwined, as power produces knowledge and knowledge perpetuates power (Foucault, 1980). However, while power is often perceived negatively, according to Foucault (1998), the power-

knowledge relationship can be both restrictive (negative) and productive (positive). This section will focus on the possibility of power being productive and thus conducive to MCT.

In *Discipline and Punish: The Birth of a Prison*, Foucault (1991a: 194) states:

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 belong to this production.

My understanding of the above statement by Foucault (1991a) is that power is not limited to ideas of domination or politics but is also embedded within the individual and how he or she wishes to exercise that power, which gives it its negative or positive connotation. Therefore, the rest of my discussion in this section will focus on the possibility of power being productive related to assessment. My discussion will largely follow the work of Waghid and Davids (2017) in *Education, Assessment and the Desire for Dissonance*.

7.3.2.1 The notion of governmentality and its relation to assessment practices

Waghid and Davids (2017: 26) argue that the ability of power to have a possible positive impact on learning, lies in the fact that power is governmental when they state:

[P]ower is governmental in the sense that it invokes the self-understandings of people in order that they resist forms of domination and exclusion-meaning that they are capable of thinking for themselves, and of making their own decisions.

Governmentality is a neologism that brings together the words “governing” and “mentality”, as explained by Fimyar (2008: 5). According to Fimyar (2008), Foucault emphasises the interdependence of government (practices) and the mentalities that underpin them when he states:

We pass from an art of governing whose principles were derived from the traditional virtues (wisdom, justice, liberality, respect for divine laws and human customs) or from common skills (prudence, reflected decisions, care in surrounding oneself with the best advisors) to an art of governing that finds the principles of its rationality and the specific domain of its applications in the state (Foucault, 2007: 364).

Lemke (2001: 191) further elucidates the notion of governmentality when he states, “to *govern* means to govern both others and the self, whereas the use of *mentality* involves exercising rational

modes of thought, such as to offer arguments and justifications in intervening in or solving a situation”.

My understanding of Waghid and Davids’s (2017) work is that assessments can create power relations, but these power relations are not fixed, as Foucault (1997) argued. As it relates to assessments, Waghid and Davids (2017) argue that it is not to say that teachers (or examiners) have power over the students whom the teachers assess. Instead, the authors believe that where possible, students should have input as to how they (students) should be graded in an assignment, and after an assignment is graded, students should have an opportunity to respond to how their assignments were graded, with the reasonable expectation that their current grade can be challenged and changed. In this way, the balance of power shifts to the students, as examiners have to justify or argue why they gave such a grade. Negotiating assessment in this way results in the assessment process being governmental in that it is based on respect and care between student and teacher (examiner), but also invokes rational thought as it calls for justifications of views by both student and teacher (examiner). In my view, given my expanded definition of CT as, *inter alia*, ‘rational’ and ‘democratically reflective’ thinking (see 6.2), the ability for negotiated assessments to invoke rational thought, therefore, holds potential for CT development.

The notion that assessments are up for negotiation or deliberation is regarded by Waghid and Davids (2017) as assessment *within* teaching and learning, which will be further discussed in the next section.

7.3.2.2 Assessment ‘within’ teaching and learning

Implied within the notion of assessment *within* teaching and learning, as coined by Waghid and Davids’ (2017), is the idea that learning can occur while being assessed. This notion is in direct contrast to the assessment *of* learning, which implies that learning first happens, after which assessment of this learning takes place. However, the notion of assessment within teaching and learning is similar to assessment *for* learning. Assessments *for* learning are regarded as ‘formative’ assessments in the literature (Biggs, 1996; Boud, 2000; Gielen, Dochy & Direick, 2003). In chapter 6 (see 6.7.3), assessments *for* learning or formative assessments were discussed and shown to hold the potential for CT development, given that it is aimed at ongoing learning and reflection, which is indicative of notions of CT. In this regard, assessment *for* learning is similar to the notion

of assessments *within* teaching and learning (Waghid a& Davids, 2017). However, what makes assessments *within* teaching and learning distinct is that it is based on the assumption that teachers and students are pedagogical equals. In *The ignorant schoolmaster* (1991), Jacques Rancière maintains that, for teachers to trust students, they have to treat them as equals. According to Rancière (1991), students have the same intellect as teachers since they have the ability to learn for themselves. Thayer-Bacon (2012: 151) claims that when teachers urge students to pay attention to their own learning, they might “come to speech” by using their equal intelligence – that is, “they are obliged to utilize their own intelligence, and ... to learn on their own”. As a result, the necessity for teachers to trust their students in pedagogical encounters, according to Waghid and Davids (2017), is critical to the notion of assessment *within* teaching and learning.

From my gleaning of the educational literature (Biggs, 1996; Boud, 2000; Gielen, Dochy & Direick, 2003), this condition of equality between student and teacher does not exist for conceptions of assessment *for* learning. Therefore, while both assessments *for* and *within* teaching and learning hold the potential for interventions that could aid CT development, assessments *within* teaching and learning, in my view, holds a greater potential for MCT. In making this argument, I reflect on the fact that when students regard themselves as intellectual equals to their teachers, they can better exhibit independent thought Rancière (1991) and consequently may have more confidence to engage in deliberative encounters (Benhabib, 1996). The ability for assessments *within* teaching and learning to develop MCT will be further discussed below.

Assessment *within* teaching and learning requires deliberative encounters between teachers and students. The notion of deliberative encounters, as advocated by Benhabib (1996), fosters notions of “open-mindedness” and “fairmindedness”, which are synonymous with critical thinking, as espoused by the panel of experts in the APA Delphi Study when reaching their consensus on the definition of critical thinking (Facione, 1990). The notion of deliberative encounters is also captured by my expanded definition of CT as, *inter alia*, ‘democratically reflecting thinking about what to believe or do’ (see 7.2). Furthermore, inviting students to be part of the grading process (as discussed under 7.3.2.1), creates opportunities for reasoning between equals (Rancière, 1991). My argument is that pedagogical encounters based on the premise of ‘equal intelligence’, are conducive to an environment in which both students and teachers gain new insights and hence acquire greater knowledge. This also creates the potential for assessments *within* teaching and

learning as a form of deliberative encounters, promoting CT development. In advancing this argument, I am again reflecting on the fact that the cognitive level of ‘create’ is regarded as the highest cognitive level of Bloom’s Revised Taxonomy (Anderson & Krathwohl, 2001). This, according to Ennis (1993), is synonymous with the concept of critical thinking. In short, assessments *within* teaching and learning, which are based on the premise that students and teachers have equal intelligence, foster an environment conducive to democratic citizenship education (DCE) in which critical thinking can be developed.

The potential for assessments *within* teaching and learning to influence the development of CT positively also lies in the fact that it offers “the possibilities of action and *resistance*” (Waghid & Davids, 2017). Furthermore, assessments *within* teaching and learning create the potential for both resistance and critical thinking development. This is supported by Foucault, for whom *resistance* to power is about “detaching the power of truth from the forms of hegemony, social, economic, and cultural, within which it operates at the present time” (Foucault, 1991b: 75). Elsewhere Foucault (1980: 97) has previously explained that “forms of resistance against different forms of power” suggest that power exists within the individual's freedom to oppose what he or she meets.

My argument that the possibility of resistance through negotiated assessments offers the potential for developing critical thinking derives from the fact that Foucault’s resistance is synonymous with critical theory. Critical theorists argue that our experiences and perceptions are manipulated by power structures or rather ‘relations of power’, following Foucauldian thought. Therefore, as pedagogical encounters are a relation of power, the possibility exists in this relationship for students to be manipulated by teachers. Critical theory is essentially about challenging the power structures that have created these world views (Ryan, 2018). In the case of Foucault’s resistance, I would argue that critical theory extends to the student challenging the teacher’s views in an assessment *within* teaching and learning. In Chapter 3 (see 3.4.3), I argued that the critical theory paradigm is synonymous with critical thinking because it is synonymous with critical thinking dispositions.

A further benefit of resistance made possible through assessments *within* teaching and learning for CT development is the possibility of encouraging independent thought. Waghid and Davids (2017) contend that a crucial aspect of assessments *within* teaching and learning is that teachers cannot

simply expect that students will agree with and support their own viewpoints. Waghid and Davids believe that such compulsion will likely prevent willing and independent learning. They elucidate their argument that *resistance* in negotiated assessments encourages independent thought by stating:

The point is, students (in negotiated assessments) are imbued with power to contest and scrutinize critically what they learn and, in a Foucauldian sense, this means even resisting the thoughts teachers expect them to make their own. Such a form of non-indoctrination is commensurable with the notion that power relationships are inherently connected to resistance (Waghid & Davids, 2017: 35).

Following this comment of Waghid and Davids (2017), my argument is that critical thinking is also developed through resistance in power relationships such as assessments *within* teaching and learning due to the potential it creates for independent thought. In Chapter 2 (see 2.2.2), one of the hallmarks of the ideal critical thinker according to the APA Delphi study was identified as the propensity to be “habitually inquisitive” (Facione, 1990: 30), which I would argue is synonymous with independent thought. In short, my argument is, therefore, that resistance in negotiated assessments creates the potential to develop independent thought, which is synonymous with notions of critical thinking.

Assessments *within* teaching and learning can also be seen as means to “move away from a conception of [the] learner as sponge toward an image of [the] learner as [an] active constructor of meaning” (Idogho, 2016: 38). A pedagogical approach that views a learner as an active constructor of meaning is regarded as a student-centred approach to learning (Idogho, 2016). This method is opposed to a teacher-centred or traditional approach to education. The teacher-centred approach to education refers to learning scenarios in which the teacher maintains control over the information that pupils study and how they study it: when, where, how, and at what pace they learn it. In teacher-centred classes, the teacher is the most active person in the room and does the most of the talking, whether through lecturing, illustrating topics, reading aloud, or issuing instructions. In this approach, students spend most of their time sitting at desks, listening, taking notes, providing brief answers to questions posed by the teacher, or completing projects and assessments. Students are portrayed as passive learners in these ways of learning – they are merely receivers of knowledge (James, 2006). Given that students are largely passive in teacher-centred environments,

I would argue that these environments are less conducive to maximal CT development. In making this argument, I consider that Aurentz (2012) argued that fostering student engagement in the learning process is vital if CT competencies are optimally developed.

The student-centred approach to education falls within the progressive philosophy of education. Core to the idea of progressive education is that “education should not be a matter of telling and receiving, but an active and constructive process for learners” (Idogho, 2016: 45). Idogho (2016: 58) further asserts that “[l]earner-centred teachers ... and progressivism philosophy search out ethically responsible ways to share power with students.” The possibility of power being productive was discussed above with reference to Foucault (1991a) in *Discipline and Punish: The Birth of a Prison*. Therefore, the ability for power, as it relates to assessment practices, to be productive is an outworking of the progressivism philosophy of education.

In this section, I have discussed, following Foucauldian thought and the work of Waghid and Davids (2017), how assessments *within* teaching and learning, premised on Rancière’s (1991) equal intelligence, can have a positive effect on CT development. I have suggested that the ability for assessments *within* teaching and learning to influence the development of CT in students positively is made possible through:

- The possibility that deliberative encounters between students and teachers foster the CT dispositions of ‘open-mindedness’ and ‘fairmindedness’, as well as that espoused by the APA Delphi study panel of experts (see 2.2.2.4); and
- The possibility that resistance by students can inspire critical and independent thought.

In the next section, I will explore how the potential for deliberative encounters and resistance to aid the development of CT can be extended to assessments within the SAHE accounting landscape.

7.4 RECONCEPTUALISING ASSESSMENT PRACTICES WITHIN THE SAHE ACCOUNTING LANDSCAPE

In 7.3.2.2, it was suggested, following Waghid and Davids (2017), that assessment *within* teaching and learning, based on Foucauldian thought, created a significant potential for developing CT in students. This potential for the development of CT is premised on the assumption that teachers and students engage in assessment practices as pedagogical equals. However, the idea that students and teachers should engage as intellectual equals in assessments is in sharp contrast to current

assessment practices at SAUs. Students at SAUs, are typically not involved in the scope of what they will be assessed on, nor how this scope will be assessed. In addition, post-assessment practices at SAUs often only involve engagement by students with lecturers when they believe they should be awarded extra marks. In this sense, the current student engagement after assessment can be viewed as a form of quality control or checking by the lecturer, rather than an opportunity for critical reflection, which is more synonymous with critical thinking (Murray & Kujundzic, 2005).

In this section, I will discuss, in the light of Waghid and Davids's (2017) notion of assessment *within* learning, how SAUs could adopt assessment practices, which invite students to be part of:

- the process of deciding on the examinable content for an assessment;
- the process of grading an assessment; and
- the post-assessment reflection process.

In 7.3.2.2, it was suggested that negotiating assessments in these three aspects create MCT potential. The reconceptualisation of each of these aspects of the assessment process within the SAHE accounting landscape will now be discussed.

7.4.1 Negotiating examinable content

Students often ask me before an assessment, “Sir, what is the scope of the test?” The question means: “What content do we need to know in order to prepare for an assessment?”. The question is not unexpected, given that student learning is driven by and focuses on assessments, as discussed in Chapter 6 (see 6.7.3). The standard answer I offer is that the ‘scope is everything’. Students in turn typically respond saying, “Sir, we know the scope is everything, but can you at least tell us what we don’t need to study?” My response then is typically, “The SAICA ITC exam does not allow me to provide you with an exact scope and seeing that we are preparing you for the SAICA ITC exam, I am therefore unable to provide you with an exact scope.” This anecdote is a stark illustration of how assessment practices within SAUs are driven by the SAICA ITC examination, as discussed in Chapter 6 (see 6.7.3).

However, as I have reflected through the course of this PhD journey, I am reconsidering my standard response of “the scope is everything”. Perhaps ‘not’ providing an exact scope to students may be aligned with the general protocol for preparing students for the SAICA ITC examination. However, this protocol may not be in the best interests of learning. In making this suggestion, I

consider that accounting academics regard the examinable content reflected in the SAICA knowledge list as causing an overloaded syllabus (see 6.6.1.1). An overloaded syllabus, in turn, drives instructional teaching, and where the examinable content for an assessment is overloaded, it perpetuates surface learning, as students might endeavour to get through ‘everything’. The perpetuation of surface learning can therefore result in LCT. Therefore, I believe that perhaps within reason, the examinable content in an assessment should be restricted by teachers. This would allow students to focus on deep learning, which is known to be more synonymous with MCT.

A further extension of the Waghid and Davids (2017) notion of assessment *within* teaching and learning could be that teachers at SAUs may consider appealing to students’ equal intelligence in deciding which topics should be scoped into an assessment. I contend that this could create deliberative encounters, which could spark CT development, as teachers and students discuss their views on what is regarded as important examinable content. I am furthermore of the view that inviting students to be part of scoping the assessment opens up the possibility that students gain a deeper understanding as to what material is conceptually more important than others, and therefore why it needs to be within the assessment scope. Furthermore, it also opens up the possibility for teachers to gauge students’ broad understanding of the subject matter, resulting in teaching interventions where needed.

To illustrate how inviting students to be part of scoping assessments could be conceptualised in the accounting pedagogy, let us consider the following MAF topics: relevant costing, capital budgeting and transfer pricing. These are just some of the MAF topics contained in the knowledge list of the SAICA competency framework (SAICA, 2019). While these topics are listed separately in the SAICA competency framework, relevant costing principles, which are defined as the future cash flow differential between two alternatives (Garrison *et al.*, 2003), are pervasive in capital budgeting and transfer pricing well. Capital budgeting involves determining the viability of an investment by discounting the future cash flows (both cash inflows and cash outflows) at an appropriate rate using the time value of money ¹⁸principles (Correia, Flynn, Uliana & Wormald,

¹⁸ The time value of money is a fundamental financial concept that asserts that money received in the now is worth more than money obtained in the future. This is true because any money you have now can be invested and turned

2003). Transfer pricing involves determining an appropriate price at which a division in a company or specific companies within a group of companies should sell a product which another division or company requires (Garrison *et al.*, 2003). In deciding which cash flows should be discounted in a capital budget or what an appropriate transfer price should be, relevant costing principles, i.e. the future differential cash flows prevail.

In short, if students are involved in discussing which topics should be in the ‘scope’ for an assessment, they may come to understand why for example, a teacher argues for the continual inclusion of relevant costing in the scope, as it covers principles which are pervasive across a range of other topics. Given the influence of assessment on learning, students might realise they need to adopt deep learning strategies rather than surface learning strategies when studying a pervasive topic such as relevant costing. In turn, teachers could intervene where it becomes overwhelmingly apparent that students could not see the pervasiveness of relevant costing across other topics. One such intervention could be that teachers adjust their teaching delivery to make the relevant costing principles more explicit, even while presenting distinct yet related topics, such as capital budgeting and transfer pricing.

It is noted that students might have minimal influence on scoping assessments when the accounting syllabus at SAUs is already predetermined. It is also my experience that students may not see any merit in engaging in scope discussions where they have no influence in changing the scope beyond knowing exactly what to study. However, it is also my experience and those of several accounting academics in the SAHE accounting landscape that students often want any last-minute ‘tips’ that may be useful in preparing for a test or examination. Students may, therefore, view assessment scope discussions as opportunities to gain ‘tips’. Therefore, accounting academics can use these opportunities to bring clarity and link related concepts as discussed above. Students could then also be encouraged to ask questions where the lecture content on which they will be assessed has not been made clear to them. In this sense, the governmentality of the teacher is called upon to bring clarity to students. Conversely, where clarity cannot be given to students, it may indicate that a particular topic should perhaps not be assessed. An example of where this practice could have merit relates to ‘process costing’ and ‘linear programming’ (see Appendix A, pages 275 and 276).

into a profit, resulting in a larger sum of money in the future. The time value of money is sometimes also referred to as the net present value or discounted value of money (CFI, 2015b).

Accounting academics teaching MAF at SAUs have, over the years, struggled to articulate how the topics of ‘process costing’ and ‘linear programming’ related to the big picture of the management accounting discipline, which is problem-solving and decision-making (Garrison *et al.*, 2003). These topics were subsequently regarded as unnecessarily complex, and thus, these topics are no longer explicitly assessed (as can be seen in Appendix A).

The example of ‘process costing’ and ‘linear programming’ may seem as arbitrary to my argument of negotiating examinable content. However, it highlights the need for accounting academics to continually reflect on whether the predetermined content is relevant for the desired learning outcomes. By being involved in discussing the scope of content for an assessment, students could therefore be part of this ongoing critical reflection.

7.4.2 Negotiating assessment grading

For the teacher, the logical step after deciding on the assessment scope is to decide on how the assessment should be graded. Engaging students as pedagogical equals should not end with scoping the assessment, but students could be invited to discuss how assessments should be graded as well. In my view, this could have a significant positive influence on student learning, especially where teachers, through deliberative encounters with their students, are able to argue why the assessment of higher-order thinking skills needs more prevalence in assessments. Students may realise that it is the competencies and skills they need to develop that are of utmost importance, rather than mastering the technical content. In line with my discussion in 7.3.1, inviting students to be part of the discussion as to how assessments should be graded makes it more likely that students will adopt deep learning strategies. This is especially true if students are aware that the grading of assessments will be weighted in favour of higher-order thinking.

To illustrate how inviting students to participate in discussing the grading of an assessment could be conceptualised in the accounting pedagogy, let us consider my MAF lecturing at the CTA level at UWC. Another remark often made by students after an assessment is, “Sir, when I looked at the memo, I was so disappointed because had I understood the task, I would write more of the answers in the solution down!”. This common remark indicates that students often misunderstand what is expected of them in an assessment. To illustrate, let us look at an example of a required task from a UWC CTA test (UWC, 2021c: 3)

Determine whether the production of fridge cases should be outsourced to Stahl Ltd
[23 marks]

The context of this question related to a company that produced and sold fridges, of which fridge cases were one of the components needed to produce a fridge. This specific task was drafted and assessed by me. It was an open-ended task in that students could have given quantitative as well as qualitative reasons as to why, in this case, the production of fridge cases should or should not be outsourced to another company. When I reflected on the answers given by students, almost all of the students limited themselves to the quantitative evaluation of the option, calculating whether the cost of producing fridge cases themselves is cheaper than outsourcing and *vice versa*. This was a very sensible approach in the context of what was asked. However, students did not attain any of the marks available for the quantitative evaluation. Having looked at the suggested solution after the assessment, many remarked how, had they understood the task better, they would have been able to write down a lot of the answers in the suggested solution.

At the CTA level, as discussed in Chapter 6, the marking of an assessment is skewed in favour of higher-order thinking (see 6.7.3). This reflection by students after an assessment highlights how students often have a surface knowledge rather than a deeper conceptual understanding of the content in an assessment. The fact that students tend to be better at, or resort to studying for calculations at the expense of a conceptual or qualitative understanding of the content, is a common finding for most accounting academics and not just my own. One of the reasons for this may be the instructional teaching mode, as discussed in Chapter 6 (see 6.7.3). However, in my opinion, it can also be attributed to a gap between the expectations of students and teachers concerning the depth of understanding required in an assessment. In the example highlighted above, doing a quantitative determination could be regarded as showing an application-level cognitive ability (level 3), which is regarded as lower-order thinking according to *Bloom's Revised Taxonomy* (Anderson & Krathwohl, 2001). However, providing a qualitative determination would require the cognitive skills of 'analysis' and 'evaluation', which are regarded as higher-order thinking skills (levels 4 and 5) according to *Bloom's Revised Taxonomy* (Anderson & Krathwohl, 2001). However, students might only have stopped at an application level due to misunderstanding the expectation. Therefore I would posit that inviting students to be part of the grading plan might narrow this expectation gap. This is not to suggest that by inviting students to be part of a

discussion about how the assessment should be graded, teachers should discuss the memorandum with students, especially not before an assessment. Apart from being unethical, discussing the answers with students would sound like the death knell for real learning. What I am suggesting is merely that through deliberations with their teacher, students may know how their knowledge of capital budgeting, for instance, will be assessed and how marking will be skewed in favour of higher-order thinking. Therefore, in preparing for an assessment on capital budgeting principles, students might be motivated to master higher-order cognitive skills rather than focus solely on capital budgeting principles' technicalities.

Having clarified what is meant by inviting students to be part of the grading plan, let me discuss what this might look like in practice in an assessment within an SAU. In doing so, I would again like to consider the topic of capital budgeting which, as previously alluded to, involves the present valuation of future cash flows, discounted at a risk-appropriate rate. At the CTA level, when I assess capital budgeting in an assessment, I expect students to know the technical workings of a capital budget and to probe the assumptions used in a capital budget. As a capital budget involves 'future' cash flows, one has to estimate at best. Given that the future is inherently uncertain, the assumptions used to estimate the future cash flows in a capital budget must be tested for reasonability. This is because a capital budgeting calculation is often performed to decide whether a company should take on a big financial investment. Therefore, by implication, unrealistic assumptions could result in an incorrect financial decision.

Students are usually able to master the technical workings of Capital Budgeting (or most MAF topics for that matter), but it is the conceptual application of the technical knowledge with which they struggle in an assessment. Put differently, students often struggle to display critical thinking competence through the technical content in an assessment. For example, my approach when assessing capital budgeting at the CTA level might be to provide students with a so-called 'incorrect' capital budgeting calculation and ask them to comment critically on the calculation. The forecasted cash flows in a capital budget typically involve forecasted income and expenses, as well as the related tax implications, to mention but a few. Very often, students are able to pick up when the technical components are missing, such as when the presented 'incorrect' capital budget is missing the tax implications [which is part of the technical components of a capital budget]. However, students fail to question whether the forecasted income and expenses are

reasonable. In probing the reasonability of the forecasted income and expenses, high-order cognitive abilities as per Bloom's Revised Taxonomy such as 'analysing' and 'evaluating', i.e. higher-order thinking, is called into action. In light of Ennis (1993), when a student is asked to question forecasted information, CT competence is required.

Using the example of Capital Budgeting, my argument is that if students and teachers engage as pedagogical equals in discussing how an assessment like capital budgeting will be graded, students may come to know that it is more important to display their critical thinking competence through the technical content than to know all the permutations of the technical content. Therefore, students will be more incentivised to follow a deep approach to ongoing learning and preparing for their assessments, which is reflective of MCT (Phan, 2011; 2009; Razzak, 2016).

7.4.3 Post assessment negotiation

My discussions in 7.4.1 and 7.4.2 dealt with how the notion of negotiated assessments or assessments *within* teaching and learning, as advocated by Waghid and Davids (2017), could be applied to assessments at an SAU. Specifically, inviting students to be part of selecting topics to be examined in an assessment, as well as inviting them to have input as to how assessments will be graded (i.e. the balance of marks between higher-order and lower-order thinking), was discussed and shown to hold potential for CT development in students. As advocated by Waghid and Davids (2017), I will now argue that where possible, a student's grade in an assessment should not be regarded as final, i.e. that learning still continues after an assessment. Instead, teachers at SAUs should invite students to reflect critically on the grades they are awarded, with the real expectation that their grades could change. In this way, the balance of power shifts to the students, as examiners have to justify why they gave a particular grade (Waghid & Davids, 2017). Negotiating assessment in this way results in and invokes rational thought on the part of students and teachers, which is synonymous with critical thinking (Facione, 1990).

To elucidate the benefit of the post-assessment reflection process for students, let us consider the current practice after assessing the MAF module at the CTA level at UWC. Students typically write a MATA consisting of 50 to 120 marks at the CTA level over seven sittings, spread across the academic year. Included in these seven sittings is the final examination, regarded as the summative assessment; therefore, the remaining six sittings could be seen as formative

assessments. The practice is that following each formative assessment, a student's attempt at a MATA is marked and returned to the student, along with the suggested solution for that MATA. The internal policy adopted at UWC is that the student then has five days to query the mark he or she achieved on a given formative MATA. In querying their marks, students have to identify which mark(s) on the suggested solution they feel they deserve but were not awarded by cross-referencing their script with the mark(s) on the suggested solution. In my experience, approximately only 5% of students who sat for the assessment query their marks. From my own experience as a student, I think that one of the reasons why there are so few post-assessment queries is that many students do not have a real expectation that their marks will change, should they query the marks, and thus regard the process as futile. In my experience as an academic, of the 5% of students who query their marks after assessment, only approximately 30% present a valid case for mark adjustments. An example of this would be that the marker missed the mark on a student's script as provided by the memorandum. This low success rate for queries sends a message to students that they should only query their marks if they are absolutely certain that they deserve extra marks.

As it relates to the post-assessment practice outlined above, my argument is that it is not governmental, in a sense used by Waghid and Davids (2017). As a result, students do not feel they can approach their teachers as pedagogical equals after an assessment; they will not be motivated to engage in the post-assessment process. Therefore, the current post-assessment process is non-governmental (Waghid & Davids, 2017). Because the current process is non-governmental, I would argue that all a student has to do to justify an award of extra marks is to show that the marker missed marks prescribed in the memorandum when marking their attempt. Similarly, in rejecting a mark adjustment query, the teacher simply has to show that what the student is querying does not align with the memorandum. In my opinion, this process is simply a quality control check for students that enables them to ensure that they have been correctly graded, rather than an opportunity for critical reflection and deliberative encounters, which would be more governmental and which has a greater potential for MCT.

A further reflection on the current post-assessment process is that in my experience, students typically query only the marks they think they deserve but were not awarded. This practice implies that students might overlook instances where they believe (wrongly) that their answers were validly marked as incorrect. I contend that students should instead be reflecting on why they were

incorrectly denied marks rather than merely scrambling for extra marks. Put differently, students are only checking where markers may have graded them incorrectly; they may seldom address their knowledge gaps. In my opinion, where knowledge gaps are not addressed, this can significantly affect a student's CT development. In making this claim, I consider Ennis (1993), who regards the higher levels of Blooms' Revised Taxonomy as synonymous with critical thinking. In order to advance to higher-order thinking abilities such as the ability to 'analyse', 'evaluate', and 'create', a student first has to master the lower-order cognitive abilities, i.e. 'remember', 'understand' and 'apply', as these relate to the given content (Anderson & Krathwohl, 2001; Crawford & Smith, 2015). Therefore, my argument is that if students fail to address their knowledge gaps, they may find it difficult to exhibit higher-order cognitive abilities when faced with similar content again.

Now that I have discussed why the current post-assessment process adopted at SAUs is not governmental and therefore does not contribute to LCT, I will discuss how the current post-assessment process could be reconceptualised to inspire critical reflection by students as well as deliberative encounters with teachers. In this regard, I would recommend that an environment should be fostered in which students are urged to engage in critical reflection as to where they may not have performed satisfactorily, and not just where they were denied marks which they believe they deserved, according to the memorandum. This critical reflection should include deliberative encounters with their teachers as well, requiring teachers to justify why marks were not awarded. In addition, where students feel that engaging with the teacher regarding their attempt might be futile in the current post-assessment process, an environment should be created in which the expectation that their marks might change is based on a process of critical reflection deliberative encounters between students and the teacher. When students have a realistic expectation that their marks might change, they will be more motivated to engage in critical reflection and deliberative encounters, encouraging critical and independent thought, which is synonymous with CT (Facione, 1990).

To elucidate further, let us consider a practical example, once again using the topic of capital budgeting, as mentioned in my earlier illustration (see 7.4.2). The benefit of CT development on the part of students, as a result of critical reflection, through the post-assessment process, is that students may come to realise that the conceptual understanding of capital budgeting is more

important than merely being able to “crack the question” to earn the allocated marks. Put differently; this makes it possible and more likely for students to acquire a new conceptual understanding of a topic in the syllabus, such as capital budgeting. In addition, as they engage in critical reflection, they will also develop as lifelong learners, which is consistent with the vision of SAICA for a prospective CA (SAICA, 2019; Wain, 2017).

A possible benefit for the teacher is that while students may realise that their conceptual knowledge is deficient, the teacher may then reflect on the pedagogical activities best suited to LCT development. One effect of such reflection may be that the use of a current assessment method, i.e. the use of traditionally monitored and timed assessments (MATAs) and instructional teaching models, may be deficient in developing the desired learning approaches and competencies.

The alternative to MATAs and the instructional modes of teaching, which are more conducive to MCT development, will be discussed in the next section.

7.5 PROBLEM-BASED LEARNING: AN ALTERNATIVE TO THE CURRENT DOMINANT ITC-STYLE ASSESSMENTS

In 7.4, the reconceptualisation of the assessment process followed at SAUs was discussed. More specifically, I discussed inviting students to be part of the following assessment processes to create the potential for MCT: the scoping of the assessment, the overall grading plan, and critical reflection after an assessment. In essence, my discussion in 7.4 centred around how students and teachers could deliberate on assessment processes in ways that could foster CT development. However, my discussion in 7.4 did not address the question of what types of assessment are more suited to the development of critical thinking than the types currently used. Therefore, the alternatives to MATAs (the current prevalent *types* of assessment used in the SAHE accounting landscape) will now be discussed.

In discussing the alternatives to MATAs, it is essential to consider the interconnectedness of pedagogical aspects of teaching, learning, and assessment. I have already discussed the significant influence of assessment on student learning (Biggs, 1999a; Entwistle, 1998; Marton *et al.*, 1997; Prosser *et al.*, 2003; Ramsden, 1992; Scouller, 1998). However, the educational literature also reveals that a teacher’s instructional style influences a student’s learning. In fact, ideally, there should be an alignment between teaching instruction, student learning and assessment (Blanchard,

2009; Rust, O'Donovan & Price, 2005; Torrance & Pryor, 1998). In other words, in endeavouring to develop outcomes such as critical thinking competence, there should be a constructive alignment between the teaching delivery model, the learning approaches of students and the assessment types and practices adopted by teachers (Biggs, 1999; Bloxham & Boyd, 2011; Blumberg, 2009). My observations of the pedagogy adopted at SAUs relates to CT development, is that currently, this constructive alignment is not being achieved. Put differently, there should be a better alignment between teaching instruction and assessments at SAUs than is currently evident if MCT aims are realised. This section will introduce the concept of problem-based learning (PBL) as an alternative to the current pedagogical approach followed at SAUs. Such PBL could achieve the necessary alignment between teaching, assessment, and learning to develop CT competence in students.

The educational literature strongly supports the notion that PBL enhances CT development in students (Moallem, 2019; Seibert, 2021; Zhou, 2018). PBL is problem-based learning that presents students with real-life problems and asks them to develop solutions (Boud & Feletti, 1997). Rather than being teacher-centred, as is the case with traditional teaching methods, PBL focuses on the student and on the student's need to learn rather than on the teacher. PBL is known to motivate students to discover and investigate concepts and principles to solve what are sometimes complex and difficult real-life problems. Students work in groups to gather, communicate and integrate data. PBL employs problems to inspire, concentrate, and stimulate student learning instead of the more typical technique of assigning an application-type problem at the end of a learning unit. The case or problem is intentionally designed as a catalyst for learning new information. While students should have a foundational understanding of basic principles, they need not have all the necessary knowledge to solve the problem immediately, as this would frustrate the learning process (Milne & McConnell, 2001).

According to the PBL method, according to Boud and Feletti (1997), students are presented with a problem or case study and required to organise their thoughts, attempt to outline the problem, pose questions, and define and rank learning concerns about both concepts that they do not understand as well as those that they do. Each group is assigned a topic, and individuals within each group select an issue to research and eventually teach to the other members of their group. Students and teachers come up with a list of resources to look into learning challenges. As they proceed through the challenge, the students regroup, integrating their new knowledge into the

framework of the problem, and they then continue to define new learning issues (Boud & Feletti, 1997). In my opinion, the benefit of PBL is that it ensures that both the teaching instruction and student learning is focused on analysing a problem. The focus is not so much on providing content that has been shown to drive instructional modes of teaching and stultify learning (see 6.6.2.2), but instead on allowing the teacher to act as a coach by presenting students with techniques, which help them to analyse the problem (Boud & Feletti, 1997).

One of the techniques teachers could urge students to use the Socratic Method. Coined by the Greek philosopher, Socrates, “the Socratic Method uses a series of questions designed to channel a student’s thought process along predetermined paths” (Overholser, 1992: 14). The primary purpose of the Socratic Method is to improve a student’s understanding of complex subjects. In conceptualising how the Socratic Method could be applied in PBL scenarios, let us again consider the MAF topic of Capital Budgeting as an example. Capital Budgeting, as discussed, involves the present valuation of future cash flows, discounted at a risk-appropriate rate (see 7.4.2). When presented with a problem that requires the student to critically comment on a given capital budget calculation, for example, the following series of questions could help a student to quickly identify the crux of the issues contained within the given capital budget:

- Is the forecasted information in the provided capital budget technically correct in all aspects? and
- Is the forecasted information in the provided capital budget based on reasonable assumptions?

These two questions would require that students firstly seek to become fully acquainted with the technical content of capital budgeting. I agree with Overholser (1992: 18) that “in order for the Socratic process to function, students must at least have a modicum of background information”. In addition, the second question would allow students to be alert to information that might at first glance seem plausible but prove to be unrealistic. In probing this information, the student’s critical competence is called into action as the higher-order cognitive skills of ‘analysing’, and ‘evaluation’ is needed.

Significant potential for MCT also exists as the result of the fact that PBL requires students to work collaboratively. As students engage in groups, the potential for developing the CT

dispositions of ‘fairmindedness’ and ‘open-mindedness’ exists (Facione, 1990). The CT dispositions of ‘fairmindedness’ and ‘open-mindedness’ are also consistent with my expanded definition of CT, which includes the characteristic of being democratically reflective (see 6.2).

PBL encourages MCT in another way, too: The student is aware that the teacher is not going to provide the solution to a given problem. Therefore, the student needs to think independently and adopt an ‘inquisitive mindset’ that is again consistent with CT (Facione, 1990).

A further benefit of PBL is its positive influence on student engagement. In making this claim, I am supported by Allen, Donham and Bernhardt (2011: 26), who contend:

[A]t the core of effective teaching are activities that engage students by challenging them academically and involving them intensely, within supportive environments that provide multiple opportunities for interactions with faculty, peers, and members of the surrounding community. Because PBL uses an assortment of methods associated with student engagement – active, collaborative, student-[centred], and self-directed learning focused on realistic problems and authentic assessments – we might expect that it would lead to increased student engagement.

I would further argue that a key factor influencing student engagement using PBL is that the assessment and learning aspects of the pedagogy are intertwined with the PBL approach. Typically, the outcome of the PBL process is that students are assessed based on how they approach and analyse a problem. Well-documented evidence shows that a PBL environment stimulates and encourages student learning.

Hitherto, my discussion has elucidated the benefits of adopting a PBL approach within the pedagogy. I would further argue that an infusion of PBL with assessment *within* teaching and learning principles might result in a pedagogy that is not only governmental but also harbours the benefits of PBL. This, therefore, holds significant potential for MCT. It is, however, important to note that effective application within the SAHE accounting landscape will require that some of the following hurdles need to be overcome, namely:

- the stage at which a PBL accounting programme should be implemented;
- how PBL should be implemented; and

- how course marks will be computed to encourage critical reflection and deliberative encounters after assessment.

The application of PBL infused with ‘assessment *within* teaching and learning’ principles within the SAHE accounting landscape will be discussed in the next section regarding the above hurdles.

7.6 THE IMPLICATIONS OF ADOPTING PBL AT SAUs

Changing from the current instructional teaching mode and using MATAs to a PBL pedagogical approach might represent a radical shift in approach for academics within SAUs. As a result of this radical shift in approach, several implications may need to be considered before adopting a PBL approach. Medical schools have the most experience with PBL implementation and the most thorough evaluations of the outcomes in any professional institution. Therefore, I agree with Simon (1967) that medical schools provide a valuable template for management for other professional institutions. In this regard, research into the adoption of PBL in medical education (Chakravarthi, & Haleagrahara, 2010; Davis & Harden, 1999; Neame & Powis, 1981; Ungaretti et al., 2015) has noted the following implementation challenges: the significantly changed roles for accounting educators; student readiness; the timing of introducing PBL; the method of introducing PBL; student evaluation; the availability of ‘unstructured problems’; and the availability of resources. Each of these implications will be discussed in the following sections.

7.6.1 The significantly changed roles for educators

PBL categorically rejects the notion of “telling” as sufficient for learning, while Biggs (1989b) contends that simply “doing” is also insufficient for learning. If learning is to occur, the learning activity must be planned, reacted to, processed, and related to earlier beliefs. Then, teachers must balance freedom and discipline to facilitate such learning (Whitehead, 1967). On the one hand, they must challenge students to conduct their own learning while supporting them in their endeavours. Similarly, too much assistance can suffocate self-reliance. In addition to guiding students through the problem-solving process, teachers will almost certainly need to devote significant effort, at least initially, to modifying students’ perceptions about teaching and learning.

As students are mostly accustomed to the traditional educator-structured classroom experience, instructors should expect students to be uncomfortable and frustrated with the problem-based format for a while (Milne & McConnell, 2001). According to one study, students may need up to

six months to adjust to a PBL method (De Vries *et al.*, 1989). Therefore, in implementing PBL within the accounting curriculum at SAUs, there needs to be an appreciation that successful implementation will not happen overnight.

7.6.2 Student readiness

The simple part of implementing PBL is expecting students to “create” a unique solution from their own interpretations, research, reasoning, and hard effort, but teachers should equally anticipate students to resist such expectations. Many students will want a plan for dealing with the problem. This is particularly true of my experience with accounting students. What are the best resources to consult? What concepts should we study? How should we format our answers? Have we arrived at the ‘correct’ answer? Can we get the ‘correct’ answer? These are the types of pressures that Stinson and Milter (1996) believe teachers will face.

According to Neame and Powis (1981: 889), “what is required is a course during which there is a progressive advance toward this entire independence of learning via a graded reduction of imposed structure”. The next sub-section will consider when PBL should be introduced within an accounting students’ academic journey with this suggestion in mind.

7.6.3 The timing of introducing PBL

In addressing problems in PBL case studies, for example, students are required to have foundational knowledge (Milne & McConnell, 2001). Therefore, a PBL approach may not be effective or suitable for first-year students, as they may lack foundational knowledge, especially in the technical accounting disciplines. In addition, in 7.2, I discussed emotion or intuition as constitutive of critical thinking. For intuition to result in good decision making requires an iterative process, i.e. repeated information processing about the foundational knowledge in a given context such as a specific accounting discipline. Therefore, the timing of introducing PBL within an accounting programme is an important consideration.

In considering the feasibility of PBL within the SAICA-accredited offerings at UWC as an example, I believe that a PBL pedagogical approach will probably be most beneficial as long as it is only started from the beginning of a student’s final year of undergraduate studies (typically the third year). This is because students only encounter MAF, TAX and AUD, in their second year of their undergraduate studies and therefore still need to get to know the fundamentals of these three

subjects when introduced to them in their first year of study (typically the second academic year). In suggesting that PBL be introduced only in the final undergraduate year, I am supported by Johnstone and Biggs (1998), who argue that the PBL should only be implemented once the basic technical knowledge has been laid down.

Another reason for introducing PBL only in the final undergraduate year is that students do not yet have a basic knowledge of all four core subjects, namely Financial Accounting; MAF; Tax and Auditing. Consequently, there can be only a limited integration between these subjects, resulting in ‘silo thinking’, as opposed to critical thinking (Seele, 2018). In my experience, when students reach the final year (typically the third year), they generally have an application-level understanding of their course content, and it is from this point, I believe PBL is likely to be most effective. Put differently, PBL activities are most effective, in my opinion, when students are already able to apply the syllabus content in simple contexts. From this point, they may be able to move on to analyse more unstructured problems, which are typical of PBL activities (Johnson & Halabi, 2011).

7.6.4 The method of introducing PBL

The educational literature broadly identifies two ways of introducing PBL into the curriculum: namely as a separate course or integrated into the current courses (Brodie & Borch, 2004; Jamison, Kolmos & Holgaard, 2014; Kolmos, Hadgraft & Holgaard, 2016). Kolmos (2017) argues that there are advantages and disadvantages to both strategies, with a selection of either strategy dependent on the context of the programme. I believe that at the final-year undergraduate level, SAUs should opt for the introduction of a separate course, namely a capstone course (which I will explain further below), while at the CTA level, a full PBL approach should be followed within each of the technical disciplines. I will expand on my rationale for these two suggestions in the following paragraphs.

A capstone course is one in which final year undergraduate students are given the opportunity to demonstrate the combined knowledge and growth acquired during their degree. (Arya, Fellingham & Schroeder, 2003). Capstone courses allow students to reflect on what they have learned up until that point in time and integrate their general and major degree coursework. In addition, capstone courses can aid students in the transition to the working world (Gardner & Van der Veer, 1998).

Capstone courses have the potential to promote connections between liberal arts competencies and technical competencies. Capstone courses are also known to foster integration and synthesis within the major degree programmes and explicitly develop important student skills such as critical thinking (Jervis & Hartley, 2005). Johnson and Halabi (2011: 267) contend that “by relying on previously acquired ways of thinking, students can tackle more difficult problems and research. Unstructured problem solving is thus an important element of capstone courses”. Therefore, it is clear that the principles and rationale of a capstone course are consistent with those of PBL. In fact, according to Dunlap (2005), a capstone course provides students with an opportunity to engage in PBL and apply the knowledge they have acquired in other courses.

My suggestion is that at the final-year undergraduate (UG) level, the current technical subjects should not incorporate a full PBL approach. My reasoning is that the current technical subjects are still building on the basic knowledge taught at the second-year level. Therefore, the introduction in each subject of a full PBL approach will result in a heavy workload for students, rendering the benefits of PBL ineffective. However, while I am arguing against a full PBL approach within each technical discipline at the final-year UG level, my suggestion is that academics should be careful not to add too much new content in the technical disciplines. This allows space for integrating the pervasive competencies (*inter alia* critical thinking) within the technical subjects as far as possible at the final-year UG level.

Furthermore, the technical subjects at the final-year UG level and the capstone course should not be seen in isolation. Academics teaching on the capstone course should make students aware that in addressing the problems presented in the capstone course, they (the students) will largely need to rely on the content taught in the technical subjects. In addition, I would suggest that the lecturers should share teaching on the capstone course in the individual technical subjects to make integration of the technical subjects more explicit within the UG capstone course.

In the previous paragraphs, I suggested possible changes to the UG programmes offered at SAUs to implement PBL. At the CTA level, my suggestion is that all the technical subjects follow a full PBL approach. In making this suggestion, I consider that while at the UG level, a full PBL within each technical subject might result in a heavy workload for students, in my experience, at the CTA level, there is very little new content added. In fact, at UWC in the past few years (2019 to 2021),

we have been working towards introducing no new content in the CTA year. This is because the current practice at SAUs is to prepare students to write the SAICA ITC examination. In other words, the focus is on preparing students for the examination rather than teaching new content (Mkhize, 2015). Therefore, given the move to teach no new content at the CTA level, I contend that each of the current technical subjects should have the capacity for a full PBL approach.

Furthermore, given that the current teaching and learning programmes offered at SAUs were seen as falling short of MCT, the pedagogy at the CTA level could therefore benefit from a full PBL approach, which is known to be more consistent with MCT (Moallem, 2019; Seibert, 2021; Zhou, 2018). I am of the view that the greatest benefits of a full PBL approach within each of the technical disciplines at the CTA level are those implied by Allen *et al.* (2011: 25-26) when they state that PBL provides students with

multiple opportunities for interactions with faculty, peers, and members of the surrounding community [and] an assortment of methods associated with student engagement – active, collaborative, student-centred, and self-directed learning focused on realistic problems and authentic assessments.

The lack of deliberative encounters and alternative assessments within the pedagogy at SAUs was one of the main reasons for the actualisation of CT development falling short of MCT (see 7.1). Therefore, in the light of Allen *et al.* (2011), I would postulate that a full PBL approach within each technical discipline will provide students with an array of deliberative encounters and alternative assessments, which may be more conducive to MCT than the current pedagogy.

Finally, I would recommend that the capstone course, which, it has been suggested, should be implemented at the final UG level, as well as the technical subjects at the CTA level, each follow a full PBL approach, and should incorporate the principles of assessment *within* teaching and learning, as argued by Waghid and Davids (2017). The infusion of the principles of PBL in assessment *within* teaching and learning principles in the courses, as suggested, holds significant potential for MCT. In making this argument, I reflect that PBL has been linked to the development of notions of critical thinking skills (see 7.5), while assessment *within* learning has been shown to develop notions of critical thinking dispositions (see 7.3.2.2).

It is important to note that by recommending the introduction of a capstone course at the final UG level, the introduction of PBL in the final UG capstone course, and the technical subjects at the CTA level, I am in no way suggesting that the curriculum should be changed. Put differently, I am not suggesting that content taught at SAUs should be transformed but merely suggesting a change in the way in which the current content is delivered. I believe that the content taught by SAUs should still follow the *SAICA Competency Framework*, as the text of the competency framework holds the potential for developing aspiring CAs, who exhibit technical and citizenship competence. I am, however, arguing that a capstone course at the final UG level and the introduction PBL might result in the current content driven by the *SAICA Competency Framework*, being delivered in a way that nurtures students who are ‘rational, emotive, iterative and democratically reflective thinkers’.

For the reasons outlined in the previous paragraph, matters of curriculum transformation have therefore been ignored in this study.

7.6.5 Student evaluation

Assessments in the current SAHE accounting landscape tend to be summative. However, if assessment *within* learning is to take effect, assessments will need to become more formative, where assessment grades in a given assessment task are not regarded as final. This will require that accounting academics rethink strategies to move from a gradebook focused on performance in a given assessment, to a gradebook focused on cognitive growth.

If students are to be included in the pre- and post-assessment process, with the reasonable expectation that their grades might change following intellectual engagement with the teacher, a gradebook, which supports this engagement within teaching and learning, should be explored. One possible suggestion is that students should be graded based on a combination of their performance in a PBL case study and their personal critical reflection and deliberative encounters with their teacher after an assessment.

I am well aware that assessment grading is unavoidable, given the need for progression and certification. However, accounting academics should look for ways to progress and certify students in a manner that does not inhibit or retard learning, as is the case with the current dominant use of MATAs.

7.6.6 Availability of unstructured problems

Stephien *et al.* (1993) recommend that when selecting or constructing unstructured problems, these should be purposely open-ended with the idea that students would need to obtain information to fill in the gaps to more thoroughly understand the problem. Similarly, the problems should be constructed so that there is no fixed formula for doing the research. Well-structured problems with only one correct answer teach students about problem-solving rather than how to problem solve (Milne & McConnell, 2001).

The development of unstructured problems with no single correct answer requires significant time and headspace by teachers. In addition, accounting academics especially will need to be more innovative in designing these types of problems, as accounting standards and legislation drive much of the accounting curriculum, which often results in only one correct answer. Due to this need for time and headspace, the availability of resources is explored in the next subsection.

7.6.7 Availability of resources

According to Milne and McConnell (2001), an important consideration in introducing PBL in accounting is how much the teaching process is hurt by not being able to devote the resources that are generally devoted to it in medical education. They say that the normal student-to-staff ratio in business fields like accounting is around three times higher than in medicine. One aspect of PBL is the requirement for students to work in smaller groups. However, a bigger accounting student intake would indicate larger groups for accounting programmes. A challenge then in applying PBL in accounting is the amount to which the benefits of the PBL method are likely to be lost by going with it in less resource-intensive forms (Milne & McConnell, 2001).

Furthermore, when less-than-ideal resources are applied to PBL in accounting, it could become so low that the PBL approach is rendered worthless or only marginally better than traditional lecture-based/tutorial group approaches. While resource constraints represent a real challenge to effective PBL implementation in accounting, a lack of resources does not diminish the advantages of PBL presented in this chapter. Thus, in our ever-increasing resource-constrained environments, I recommend that accounting academics experiment with PBL approaches within the accounting pedagogy. The ideas presented in 7.6.3 to 7.6.5 provide a starting point for experimentation in this regard.

7.7 THE LIMITATIONS ADOPTING PBL AT SAUS

A few of the implications of applying PBL within SAUs were explored in the previous section. These implications will largely require a rethink by accounting academics of ‘ways of doing or thinking about the accounting pedagogy. However, even if accounting academics were to think about their pedagogy anew, I believe that there will be limitations that may render attempts at introducing a PBL approach at SAUs largely ineffective. In my opinion, the lack of resources (time and manpower), the style of the current SAICA ITC examination and the related SAICA knowledge list, and the limited pedagogical expertise of the average accounting academic within SAUs, provide the most notable limitations to effective PBL implementation. In addition, it is also considered important to discuss the impact on CT as a result of T&L methods adopted when universities are in crisis, such as during the current worldwide Covid-19 pandemic. I will discuss each of these limitations in more detail below.

7.7.1 Limited resources (time and manpower)

The lack of time and available human resources are arguably the major limitations of introducing PBL with negotiated assessment principles within SAUs. To develop suitable problems to be used in case studies is quite time-intensive (Hansen, 2006), and in my experience, the time it takes to set assessments is very often overlooked when allocating workloads among academic staff members. Furthermore, both before and after assessment, meaningful student deliberation will be quite intensive, both in terms of time and human resources. The selected SAUs analysed in Chapter 5 contained an average class size of 250 to 500 students in the third year, and in my experience, it often falls on no more than two lecturers to coach this number of students. Therefore, the available academic time may not allow for deliberative encounters between teachers and all students throughout the entire semester or academic year.

However, the limitations on available time and manpower should not prevent accounting academics from attempting to explore how PBL could be applied on a practical basis, especially given that the current practice may be resulting in only LCT being achieved. One possible consideration is the use of assistant lecturers. Assistant lecturers - more commonly known as ‘academic trainees’ in the SAHE accounting landscape - are students who have successfully completed the academic programme part of the CA qualification journey (see 5.4), but who have opted to undergo the first year of their three-year traineeship at an SAU (SAICA, 2016b).

One of the major responsibilities of academic trainees is typically to mark or grade assessments and consult with students on the technical content (SAICA, 2016b). However, I believe that as assessments move from MATAs to a PBL case study, the nature of marking and consultation will also change. Therefore, where accounting academics appropriately mentor their academic trainees, these academic trainees could also engage in meaningful student deliberation, both before and after assessment. This, in turn, would allow accounting academics more time to develop appropriate problems to be used in PBL case studies since such a task can be time-consuming (Hansen, 2006).

Where resources are considerably constrained at SAUs, e.g. due to a shortage of academic trainees, accounting academics may have to consider multiple modes of assessment. In my view, the biggest criticism of the assessment practices in SAUs is not that MATAs are used but instead that they are used exclusively. Therefore, multiple modes of assessment, including some aspects of PBL, should be considered. For example, some assessments could still follow the traditional MATA or ITC approach, whereas some assessments could follow a PBL case study approach. Assessments could also include students writing a research report on the implications of a new accounting standard, for example, and the impact on financial statement ratios. Other assessments could also include, for example, group presentations on the impact of the Covid-19 pandemic on the prediction of forecasting cash flows. These are just examples, but they might address the time and resource constraints of a full PBL implementation while at the same time mitigating some of the notions of LCT, which are conducive to a full MATA approach and instructional teaching.

7.7.2 The SAICA ITC examination and the related SAICA knowledge list

The influence of the SAICA ITC examination and the related SAICA knowledge list on the pedagogy adopted at SAUs has been discussed at length (see 6.6.1.1, 7.3.1.1 and 7.3.1.2). As it relates to the implementation of PBL, the SAICA ITC examination and related SAICA knowledge list represent two broad limitations in my view. The first is that following Foucauldian thought, the SAICA ITC examination and the SAICA knowledge list are regarded as disciplinary power mechanisms within the SAHE accounting landscape (see 7.3.1.1 and 7.3.1.2). Second, the SAICA knowledge list has been described as resulting in an overloaded syllabus (Wood & Maistry, 2014). I will now discuss why these poses limitations on effective PBL implementation.

7.7.2.1 The disciplinary power of the SAICA ITC examination and the related SAICA knowledge list

The SAICA ITC examination in its current form is not reminiscent of PBL. While problems are presented in the examination, these problems are presented in the form of a MATA, and students are time-monitored (typically not more than three hours at a time) to address these problems. In addition, students may not work collaboratively in answering the SAICA ITC examination, nor are they permitted to conduct any research during the assessment activity. These are just some examples of why the SAICA ITC examination, in my view, is not reminiscent of PBL. My reason for listing the SAICA ITC examination as a limitation for PBL implementation is based on the significant influence of the SAICA ITC examination on the accounting pedagogy offered at SAUs. If the SAICA ITC examination stays in its current form, changes to the current pedagogy offered at SAUs are minimal. Given the publicised nature of the SAICA ITC, accounting academics would be hesitant to stray from the path of preparing students for the examination (Maistry & Wood, 2014; Terblanche, 2019). In short, I contend that if the SAICA ITC examination does not change to become more reminiscent of PBL, most accounting academics will not be incentivised to make the radical changes required to their pedagogy. This will render any adoption of PBL ineffective. In my view, the significant influence of the SAICA ITC examination on the accounting pedagogy represents a significant limitation to the implementation of PBL. Accounting academics should therefore appeal to the decision-making structures at SAICA for changes to the SAICA ITC examination, which would result in fostering a more PBL-orientated approach. One of these suggestions could include that the SAICA ITC examination, to some extent, replicates the SAICA APC examination.

The SAICA APC examination is a single case study that imitates a real-life scenario. It is a multidisciplinary case study that includes examining concerns and problems that must be solved in an integrated manner, and it represents tasks that an entry-level CA is likely to be required to complete (SAICA, 2020). The release of the pre-release information, and the assessment day, are the two phases of the SAICA APC examination. Five days before the assessment day, the pre-released information is publicised. SAICA APC examination regulations outline that “the purpose of pre-releasing the pre-release information is to simulate an actual professional assignment to the extent possible in a written assessment” (SAICA, 2020: 13). Therefore, students writing this

examination should use the pre-release information to prepare for the assessment tasks, which will only be offered on the day of the assessment.

Acquisition of a thorough understanding of the relevant industry and the environment in which the hypothetical entity in the case study operates and the challenges the entity is likely to face. The potential resolution of technical accounting challenges that may be anticipated on the assessment day should all be part of the preparation process (SAICA, 2020). In gaining a thorough understanding of the pre-release information, students may undertake research on their own or in a group with other students who are also writing the SAICA APC examination to decipher the pre-release information. On the assessment day, students must demonstrate pervasive competencies within the context of the various accounting technical competency areas (AUD, Fin Acc, MAF and TAX) in order to complete the tasks they are given. Ethical behaviour, and professional abilities such as critical thinking, are among these pervasive competencies (SAICA, 2020).

The guiding principles of the SAICA APC examination are therefore consistent with PBL, given the need for students to conduct research that requires ‘analysis’, ‘synthesis’, and ‘evaluation’ skills and the need for students to work in groups. In addition, the SAICA APC examination has also been praised for driving the correct kind of learning in students and having the potential (to the extent possible in an examination format) to develop CAs who are professionally relevant. In making this statement, I concur with Starkey (2013: 1) when she says:

As a lecturer who has long been frustrated by students’ focus on exam technique, formulae and lists of theory to get them through exams, I personally believe that the APC will be a better method of assessing someone’s competence. Also, students focus predominantly on the technical competencies within the academic framework, while mostly ignoring the professional ones. ... I have long emphasised the importance of communication and reading skills, problem-solving, non-formulaic approaches and the ability to identify important issues as part of students’ studies since these skills will be absolutely vital in the workplace. The APC will force students to pay more attention to these, and develop these earlier rather than later.

Therefore, I suggest that the decision-making structures at SAICA should aim to replicate the SAICA APC in the SAICA ITC examinations. The key difference is that, while the APC consists of tasks that an entry-level CA is likely to be required to complete, the SAICA ITC examination

could consist of tasks appropriate for someone who has just completed the academic programme, i.e. completed CTA, but without training experience.

7.7.2.2 *The SAICA knowledge list and the overloaded syllabus*

The SAICA knowledge list was discussed in Chapter 6, as currently causing the syllabi examined in the SAICA ITC to be overloaded (see 6.6.1.1). This represents a limitation for the implementation of PBL because PBL activities require students to have foundational knowledge before tackling unstructured problem-based scenarios (Johnson & Halabi, 2011; Milne & McConnell, 2001). However, where this foundational knowledge or content is extensive, it may affect the timing of PBL implementation and/or the nature of problems, which could be presented within PBL activities.

One possible suggestion is that accounting academics appeal to the decision-making structures at SAICA to decrease the examinable content. In my experience, SAICA favours collaborative input from accounting academics, especially in matters that require changes to the syllabus. Accordingly, the decision-making structures at SAICA often form working groups consisting of accounting academics to explore future curriculum changes, among others. I have been fortunate to have been invited to be part of one such working group in recent years, where the examinable content for MAF was tabled to be reduced, and this reduction was, in fact, effected. However, I believe that there is scope for further reduction, especially when one considers that some of the content still examinable includes topics that students may only deal with if they specialise after qualifying as CAs.

One such example is the topic of ‘derivatives’. A derivative is defined as a contract between two or more parties in which the value of the contract is mutually determined by an underlying financial asset (such as securities) or collection of assets (such as an index). Bonds, commodities, currencies, interest rates, market indexes, and stocks are common underlying instruments (Correia *et al.*, 2003). My argument, however, is that it is typically only CAs who ultimately end up working in banks that will deal with derivatives (Career Launcher, 2021). In addition, those of my former students who have ended up dealing with derivatives in their careers have remarked how they could not remember anything they learnt about derivatives during their time at university. They,

therefore, effectively had to learn the principles of derivatives from scratch when dealing with them in the workplace.

Using the example of derivatives, my argument is that there are many other specialised topics in addition to derivatives, which the SAICA academic working groups could consider taking out of the current syllabus. Students often do not have a deep understanding of these topics, and I would argue that they do not need a deep understanding of them, given that they will not be pervasive for most students in their careers. The removal of specialised topics such as derivatives, which are not pervasive, may create more capacity in the pedagogy to lay the foundational technical knowledge required for problems presented in the PBL activities.

7.7.3 The lack of pedagogical expertise of accounting academics

In 6.6.2.2, accounting academics within SAUs were discussed and shown to have a prevalent transmission (teacher-centred) perspective regarding teaching. In order to adopt a PBL approach, a shift from teaching students ‘what to think’ (teacher-centred) to teaching students ‘how to think’ (learner-centred) is necessary (Clement, 1979). I believe that a pedagogy aimed at teaching students ‘how to think’ requires a certain level of pedagogical expertise. In my opinion, the average accounting academic at SAUs does not exhibit this required level of expertise. This is especially true of CAs upon entry into the academic world. In making this statement, I am once again supported by Maistry and Wood (2014), who argue that many accounting academics at SAUs are CAs who are highly qualified professionals with “rich work experience but very limited pedagogical expertise” (Maistry & Wood, 2014: 230). Therefore, accounting academics within SAUs tend to adopt the teacher-centred approaches to teaching and learning that they were exposed to as students. A lack of pedagogical expertise on the part of accounting academics at SAUs perpetuates teacher-centred pedagogies at SAUs. Given that teacher-centred pedagogies oppose PBL, the lack of pedagogical expertise on the part of accounting academics, therefore, poses a significant limitation to the effectiveness of PBL at SAUs.

It is important to note that by stating that the average accounting academic does not have pedagogical expertise, I am in no way suggesting that CAs are not competent or are unable to achieve the aims of PBL. In fact, when it comes to the level of integration required to make accounting-based PBL case studies effective, I would argue that CAs are best placed to develop

these case studies, as a good base knowledge of all the technical competencies is required. However, I am suggesting that the strong technical knowledge base of CAs needs to be supplemented by pedagogical expertise if they are to be effective teachers in the academic world. In making this argument, I am supported by Hopper (2013: 134), when he states:

Appointing professionally qualified accountants with practical experience to university positions has obvious merits. Undoubtedly, many are excellent teachers in their domain of expertise and it is unfair to stereotype them and their courses as invariably bereft of liberal pedagogy or academic research.

The tragedy is not that they are in academia but rather so few feasible schemes and incentives to provide them with training in accounting research are available.

I echo the notion by Hopper (2013) that qualified accountants (CAs) have the potential to be excellent teachers in the accounting domain, especially given the rigorous CA qualification journey (see 5.4). More specifically, I agree about the lack of available training in accounting research and (I would add) pedagogy for the average accounting academic in SAUs.

My experience has been that due to the heavy teaching loads driven by the SAICA competency framework, the available time to pursue PhD studies and/or research has been limited for academics within SAUs. This sentiment is echoed by Hopper (2013) in the context of the United States. However, I would like to highlight the lack of pedagogical training, especially related to the implementation of PBL. My experience has been that accounting academics often feel that those with purely pedagogical expertise (educationalists) offering pedagogical training are too out of touch with the challenges and nuances of the SAHE accounting landscape. In turn, educationalists regard accounting academics as being too technical and perpetuating pedagogies that distract students from the aim of education, which is to develop “intensive” and “critical thinkers” (King, 1947: 1).

One possible suggestion to obtain synergies between the expertise of educationalists and that of CAs is that SAICA could drive the collaborative development of a teaching and learning course. This collaborative teaching and learning course should highlight teaching and assessment strategies, which enable the development of pervasive competencies within the various technical accounting competency areas. Furthermore, given the influence of SAICA on SAUs (Venter & De Villiers, 2013; Wood & Maistry, 2014), it could be made compulsory through the accreditation

criteria of SAICA for all academics teaching on SAICA-accredited programmes to complete this course. What I am suggesting is that when SAICA conducts their accreditation and monitoring visits at SAUs (see 6.6.1), these universities could be required to show that their academics teaching on SAICA-accredited courses have completed this course of SAICA on collaboratively developed teaching and learning.

It is conceded that this may deprive university programmes of some of the autonomy that a university programme is supposed to maintain (Dlamini, 1996). However, on the other hand, the influence of SAICA on SAUs has already been entrenched. In making this statement, I reflect on Wood and Maistry (2014: 203), who notes that “SAICA’s (accreditation) requirements [have] (already) become institutionalised in South African university accounting departments”. Furthermore, I reflect on the fact that SAUs “derive their status and financial benefits from their association with SAICA” (Venter & De Villiers 2013: 1 266).

While the power of SAICA can be seen in negative terms, as Foucault (1991a: 194) states that “it [power] ‘excludes’, it ‘represses’, it ‘censors’, it ‘abstracts’, it ‘masks’ it ‘conceals’.” On the other hand, Foucault (1991a: 194) also argues, “[power] produces; it produces reality; it produces domains of objects and rituals of truth.”

My argument is that, given that the influence of SAICA on SAUs has already been established, only by wielding power, would SAICA be able to drive a PBL pedagogy in order to develop accounting graduates with critical thinking competencies, which are conducive to technical proficiency in accounting as well as citizenship competence (see SAICA, 2019).

7.7.4 The effect of university management’s response in times of crisis

In Waghid *et al.* (2020), Divala argues that higher education pedagogy should be marked by Rancière’s (1991) intellectual emancipation (see 2.3.4.1) when he states that:

...students can only be liberated by developing an intelligence that obeys itself while itself being under the guidance of another will, that of the master. Hence, self-liberation is the true form of the liberation of the mind. It is no doubt here that emancipatory knowledge is the most required knowledge as it enhances critical conscientisation, self-awareness and transformation (Waghid *et al.*, 2020: 10).

Divala, however, questions whether a pedagogy marked by intellectual emancipation or can survive under the current practices within the SAHE system. He especially questions the commonly used phrase in recent times in the SAHE discourse, namely: ‘no student left behind’. Divala’s main concern seems to be the implication on a students’ cognitive development given what a ‘no student left behind’ policy entails when he states that:

In the case where management uses ‘no student left behind’ uncritically of the implication in relation to legitimate knowledge development in the student, such a move would be tantamount to giving the student a raw deal, a form of knowledge whose value in one’s life will remain questionable (Waghid *et al.*, 2020: 10).

In my own experience at UWC, university management’s response to a crisis such as under the Covid-19 pandemic and/or similar calls of ‘no student left behind’ has typically been an easing of assessment and learning content. While an easing of assessments and learning content may be a plausible response to ensure the academic project of the university comes to an end for the year, in light of Divala’s concern in Waghid *et al.* (2020), it, however, has significant implications for a student’s cognitive development.

In elucidating the effect of university management’s typical response in a crisis on learning, I consider my personal experience during the 2020 UWC academic year. In 2020, UWC management decided to waive all examinations or summative assessments for several first-year and second-year modules. This had the implication that students were allowed to progress to the next year of study based solely on their performance in formative assessments. While this is not a problem for cognitive development, it should be noted that given the lack of access to data and lockdown restrictions, the strictness of grading in formative assessments was typically also eased. At the time of writing this present study, the 2021 academic year is nearly complete, but the 2021 final academic results have not yet been finalised. However, what has already been evident is that the ‘easing of the pedagogy’ in 2020 for first-year and second-year modules has had significant effects on the subsequent second year and third modules, respectively. In the UWC accounting programmes offered in the third year UG especially, there has been a significant decline in student performance compared to previous year cohorts. This decline in performance is also reminiscent of what was experienced at UWC, during the fees must fall movements, where university

management adopted similar easing pedagogical-easing strategies in response to university disruptions.

In summary, not only is the easing of the pedagogy following a crisis detrimental to a student's ability to cope and thus pass the subsequent year of study, but it also has detrimental effects on a student's cognitive development, as argued by Divala in Waghid *et al.*, (2020). Furthermore, following the easing of the pedagogy, a similar effect on CT development is captured by Rancière (1991: 51) when he states that: "There where need ceases, intelligence slumbers". My deduction from this statement by Rancière (1991) is that a level of difficulty or complexity is required to direct your will and thus be served by intelligence. Thus in the context of Divala's concern in Waghid *et al.* (2020), I would argue that where the difficulty levels of educational programmes are eased, albeit to cope with a crisis such as the Covid-19 pandemic, this provides a significant limitation of the CT development of students, as the 'need 'to exercise their 'will' is eased or even ceases (Rancière, 1991).

7.8 CHAPTER SUMMARY

In this chapter, I have elucidated my expanded definition of CT as rational, *emotive, iterative and democratically reflective thinking about what to believe or do in a given context*. I have also argued (following the evaluation of the accounting pedagogy at SAUs as reminiscent of LCT as discussed in Chapter 6) that possible changes to the accounting pedagogy within the SAHE accounting landscape should be considered. First, I argued that using Foucauldian thought, the current use of MATAs that reflect the SAICA ITC examination has been driving an assessment practice reminiscent of disciplinary power (Foucault, 1991a), which may result in a result in MCT not being realised. I then argued for assessment *within* teaching and learning, as espoused by Waghid and Davids (2017), as a possible means to drive critical reflection and deliberative encounters between students and teachers. This was followed by a discussion of assessment *within* teaching and learning, based on Rancière's (1991) notion that students and teachers are intellectual equals. It was shown that, in keeping with this idea of intellectual equality, assessment *within* teaching and learning fosters an environment conducive to democratic citizenship education (DCE), in which critical thinking skills and dispositions can be developed.

The second change suggested was the adoption of PBL within the accounting pedagogy prevalent at SAUs. PBL was discussed and found to be synonymous with notions of CT and to have the dual benefit of addressing the current dominant use of MATAs and the prevalent instructional modes of teaching, both of which currently result in deep learning strategies not being followed by students at SAUs. It was suggested that the most appropriate time for PBL to be adopted was in the final undergraduate year and during CTA. This is because PBL activities require students to have a foundational level of knowledge to solve the problems presented in a PBL activity. However, students are still building this foundational knowledge in the first and second year of their undergraduate degree.

Strategies for adopting PBL were then considered, where the choice between integration within the technical disciplines or as stand-alone capstone courses represents possible options for implementation by SAUs. The educational literature is undecided as to which of the two options is superior for implementing PBL. However, the use of a capstone course at the final-year UG level was discussed and shown to provide the best opportunity to integrate all prior knowledge and, therefore, hold significant potential for MCT at the UG level. In addition, a full PBL approach within each of the current technical subjects was suggested for the CTA level, given that the CTA year has limited new knowledge content, leaving capacity for a full PBL approach within each technical discipline. In addition, the adoption of PBL within all the technical disciplines at the CTA level was discussed and shown to provide multiple opportunities for deliberative encounters and alternative methods of assessments, both of which were seen as weaknesses in the current pedagogy, as it relates to CT development.

The need for accounting academics to rethink the computation of course marks was then discussed. This was regarded as important by implication if the principles of assessment *within* teaching and learning were to be adopted. Notably, accounting academics will need to balance the need for certification and the imperative of not retarding the learning process. Put differently, ultimately, a student will need to have a course mark, but in computing that course mark, the grading system should provide students with formative opportunities through deliberative encounters and critical reflection. It should also allow for the possibility of having their formative grades changed if indicated. In this way, formative grades would not be regarded as final, and students would be

motivated to reflect critically and engage in deliberative encounters with their teachers after an assessment.

Finally, the limitations of implementing PBL were discussed, as well as the lack of resources, the influence of the SAICA ITC examination, and the lack of pedagogical expertise, which were shown to be the most notable limitations. Concerning the lack of resources, multiple modes of assessment were suggested to deal with severe resource constraints. This is because full PBL implementation is extremely resource-intensive. There followed a discussion of multiple modes of assessment, which include, *inter alia*, a mixture of PBL cases, MATAs, research projects, group presentations and essays. These were shown to mitigate some of the constraints of full PBL implementation and some of the notions of LCT, synonymous with a dominant MATA approach to assessment.

The significant influence of the SAICA ITC on pedagogy at SAUs was discussed as a limitation on PBL implementation. This is because the SAICA ITC examination is by and large not reminiscent of a PBL methodology, and hence accounting academics may not want to adopt a pedagogy, which is seen as moving away from preparing students for the SAICA ITC examination. In this regard, it was suggested that the current SAICA APC examination be replicated appropriately for students leaving the academic programme. This suggestion was based on the fact that the SAICA APC examination was shown to be reminiscent of PBL methodology.

In addition, the SAICA knowledge list related to the SAICA ITC examination was discussed and shown to limit the effectiveness of the PBL implementation because it results in syllabus overload. Given that PBL activities require students to have foundational knowledge to address problems, a syllabus overload might result in this foundational knowledge not being cemented. The reduction of the examinable content, through working groups established by SAICA, was suggested as a possible solution to address the syllabus overload. To reduce the examinable content, it was also suggested that specialised topics such as derivatives, for example, be removed from the syllabus, as they are not pervasive in the workplace for the average CA.

Finally, the adoption of PBL at SAUs was discussed and shown to represent a radical shift for accounting academics. Most notably, accounting academics need to move from teaching students ‘what to think’, to teaching students ‘how to think’. This would require that teachers also move

away from teaching content, to teaching techniques for analysing and solving problems. However, given that accounting academics tend to enter the academic world without any pedagogical training, they might be unaware of the techniques which could be used to foster the development of higher cognitive skills in students. While pedagogical training may be available for accounting academics, it was seen that many view this training as not being cognizant of the nuances of the SAICA competency framework. In this regard, a collaborative teaching and learning course, driven by SAICA and developed by CA academics in conjunction with pedagogical experts, was suggested. Given the influence of SAICA on the SAHE accounting landscape, it was suggested that this course be made compulsory for accounting academics teaching on SAICA-accredited programmes. Given the ideal of developing CAs who are technically proficient as well as ethically and socially aware, it was also suggested that it might be necessary for SAICA to wield its power by making pedagogical training compulsory.

In the final and concluding chapter, I will summarise my argument that a pedagogy fostering an environment of DCE can enhance the development of critical thinking skills in students.

CHAPTER 8: CONCLUSION AND CONTRIBUTION OF THE STUDY

8.1 INTRODUCTION

This final chapter aims to reflect on the progression of the central argument presented in this thesis. Some of the key theoretical components that are central to my argument will be summarised in this chapter. The chapter concludes by summarising the key findings and conclusions of my research. The thesis started by discussing the purpose of education and argued that there is a need for an education that is able to develop CT competencies in students. In this regard, I quoted Albert Einstein (1921) and Martin Luther King (1947), who, in essence, both regarded the development of CT competencies as the key aim of education.

The need for education to develop CT competencies in students was then juxtaposed against the difficulty in doing so. In this regard, I quoted Aurentz (2012), who believes that developing CT in students is a difficult task. According to him, students require an engaged learning environment to construct knowledge. However, he argues that fostering engaged learning environments is more difficult than fostering passive learning environments. I concur with Aurentz (2012), as the latter almost comes naturally to teachers, whereas the former requires more reflective practice.

The educational goal of developing CT competencies in students by creating environments that foster student engagement, was then considered in light of the two contrasted educational paradigms, as Duarte (2016) argued. According to Duarte, education is seen as having two primary purposes: “education for human development” and “education for economic growth” (Duarte, 2016: 466). I then also reflected on Nussbaum (2010), who in *Not for Profit* also distinguished between ‘education for human development’ and ‘education for economic gain’. In short, education for human development is more indicative of a Socratic education, whereas education for profit is more indicative of a Sophist education (Duarte, 2016). Pang (2008) comments that whereas the Sophists use rhetoric and persuasion to change people’s minds, Socratics use logic and inquiry in the hope that people will question what they believe. Pang (2008: 197) also highlighted that: “one of the key identifiers for those labelled as sophists was the financial component – they charged for their teaching”.

The difference between a Sophist education and a Socratic education was aptly summed by Furedy and Furedy (1982: 14) when they wrote that:

...perhaps the most important contrast hinges on the difference between enquiry and persuasion. Enquiry is directed at the phenomenon of nature rather than at influencing or persuading people to change their minds. . . Consistent with this difference between enquiry and persuasion is the fact that whereas Socrates and his followers concentrated on logic, the Sophists focused on rhetoric

Importantly, in the light of this thesis, Furedy and Furedy (1986: 241) regarded the Socratic tradition to education as more indicative of CT than a Sophist education, when they stated that:

a major contribution of the Socratic tradition to education is a disposition for disciplined inquiry, based on a readiness to question all assumptions and an ability to recognize when it is necessary so to question. Critical thinking also entails the capacity to carry out analysis and evaluation in a rational manner, and an understanding of disinterested scholarship. These qualities are embedded in the intellectual make-up of the critical thinker and should carry over from one's speciality to other fields of interest and inquiry

My deduction, following Furedy and Furedy (1982; 1986) and Pang (2008), was that environments indicative of education for human development or a Socratic education are more conducive to developing CT competencies in students. In the light of this deduction, I then reflected on whether the pervasive pedagogy at South African universities is reminiscent of educating for 'human development', which is more indicative of environments that foster CT development, than 'educating for profit', which is regarded as less conducive. In this regard, it was argued that the pervasive pedagogy at South African universities is that of 'educating for profit'. In support of my argument, I quoted Maistry (2014) and Waghid (2010a), who both believed that the pedagogy at SA universities seemed to be focused on educating for economic productivity.

I then discussed the fact that educating for profit has some merit within the South African (SA) context, given the South African government's drive to alleviate poverty and redress inequality (NPC, 2010). However, it was then pointed out that while access to education in South Africa has increased since 1994, the academic success rate of students is regarded as one of the lowest in the world (Yolisa, 2017). I then also pointed out that the majority of students who do graduate are often enrolled for qualifications with low employment prospects (Mncayi, 2021). In short, although having some merit in the SA context, as earlier mentioned, educating for profit was

shown to be falling short of the economic imperative of alleviating poverty and redressing inequality.

Flowing from the view that educating for profit is falling short of Government's imperative to alleviate poverty and redress inequality is a central theme of this thesis. If the pervasive pedagogies at SA universities is that of 'educating for profit' as stated by Maistry (2014) and Waghid (2010), this is achieved largely at the expense of 'educating for human development'. I then argued that perhaps minimal critical development, which is more typical of 'educating for profit' than 'educating for human development', may at least 'in part', contribute to the poor success rate of students at universities. I used the phrase '*in part*' as it is difficult to measure with certainty the effect of certain philosophies [educating for profit] on an educational outcome [success rates] (McInerney, 2002).

I then turned to the South African Higher Education (SAHE) accounting landscape which is the focus of this thesis. I pointed to a few grim realities in the SAHE accounting landscape. One of these is that during the period 2013 to 2020, the module for which I am responsible - ACC 751, which is offered as part of the CTA programme at UWC and accredited by SAICA – showed consistently low average marks and pass rates. Another grim reality is that the low marks at CTA (university level) seem to extend to the SAICA ITC exam, the first of two external qualifying exams in the CA qualification journey (see Figure 1.1). An interesting statistic is that the total marks awarded in the CTA and ITC exams seem to be skewed towards high-order thinking abilities. This was determined by using the verbs in the required sections of these exams and evaluating it against the cognitive skills listed by Blooms *Revised Taxonomy* (Anderson & Krathwohl, 2001; SAICA, 2021a). Consequently, in light of Ennis (1993), who regards higher-order thinking skills as synonymous with CT, I then argued that where students lack CT skills, they may find it difficult to succeed in the CTA and SAICA ITC examinations.

The reality in the SAHE accounting landscape becomes particularly grim when looking at the SAICA APC exams. In recent years, the pass rates in the SAICA APC exam have been regarded as "disturbing low" (Nkosi, 2021: 1). What makes this worse is that the SAICA APC exam examines professional skills, of which CT is regarded as paramount (SAICA, 2020). In short, success in CTA, the SAICA ITC exam and the SAICA APC exam - which are key milestones

along the CA qualification journey (see Figure 1.1) - was shown to hinge partly on the evidence of CT development within the accounting pedagogies at universities. The importance of CT development in equipping accounting students for success along the CA qualification journey sparked my research interest. What concerned me, in particular, was the fact that if universities are shown to be 'educating for profit' (which seems to be less indicative of CT development), then an accounting education is more reminiscent of 'educating for human development', should be considered. Such an education is more synonymous with CT development (Furedy and Furedy, 1982). This dilemma brought me to my primary research question: Can the cultivation of DCE in SAHE accounting programmes enhance the development of CT skills in students?

8.2 RESEARCH QUESTIONS, APPROACH AND METHOD

This study aimed to evaluate whether the cultivation of democratic citizenship education (DCE) in South African higher education accounting programmes, enhances the development of CT skills in students. This would enable not only technical competence in accounting but also citizenship competence. Stemming from this, my secondary research questions were as follows:

- What are the key understandings and views of CT?
- Is there a link between educating for DCE and the development of CT skills?
- Is there a relation between philosophical inquiry and notions of DCE and CT?
- What are the key concepts of CT as it relates to SAHE policies?
- To what extent is CT actualised within the SAHE accounting landscape?
- How does a reconceptualised notion of DCE assist the SAHE accounting landscape in addressing the problems associated with CT development?
- What are the implications for teaching and learning within the SAHE accounting landscape as a result of fostering notions of DCE insofar as it relates to CT development?

The research approach chosen for this study was a conceptual-deconstructive analysis approach within an overarching eclectic paradigm, incorporating interpretivism, critical theory and deconstruction. A conceptual-deconstructive approach is interested in how researchers understand meanings related to their study and how they might improve or explore beyond constructed and reconstructed meanings (Waghid & Davids, 2020). In this study, the related meanings of CT and DCE have been interpreted in an endeavour to analyse the extent of CT development within the SAHE accounting landscape and reconceptualise CT within this landscape.

In this search for the related meanings of meanings CT and DCE and the reconceptualisation of the accounting pedagogy as it relates to CT development, a conceptual-deconstructive approach intersected with the work of philosophers, such as Jacques Rancière, Jacques Derrida, Martha Nussbaum, Seyla Benhabib and Michel Foucault. Rancière's focus relevant to my argument is on fostering pedagogical environments reminiscent of the democratic value of 'equality'. The research method used was to depict the SAHE accounting landscape from a deconstructionist viewpoint. The term 'deconstruction' was developed by Jacques Derrida (Royle, 2003). Derrida's (1984) concern for justice to 'the other' was used to show that if CT competence is regarded as the key to success in accounting education, then the underdevelopment of CT in the accounting pedagogy, may be excluding those who, in contrast to their counterparts, did not have CT development prior to their tertiary studies. The corollary of this is that where students had the advantage of pre-tertiary CT development, due perhaps to better schooling and social structures, they may enjoy a significant advantage over their counterparts, especially where there is minimal CT development taking place with the SAHE accounting pedagogy.

The work of Nussbaum and Benhabib was relevant to my argument, as it shows the interconnectedness of notions of DCE and CT. Nussbaum (2002, 2010) regards CT as a competency that must be developed as part of DCE. Benhabib (1996) advocates for a deliberative model of democracy. The deliberative model of democracy is relevant to my argument as it allows for the fostering of CT dispositions as espoused by the APA Delphi study panel of experts on CT (Facione, 1990). Foucault's theories on disciplinary power were regarded as relevant to my discussion of the impact of assessment practices on CT within the SAHE accounting landscape. In addition, Foucault's notion of dissonance was also regarded as relevant to my argument as it allowed for the rupturing of existing assessment practices.

8.3 TRACING THE TRAJECTORY OF MY ARGUMENT

Chapter 2 started by trying to gain a conceptual understanding of CT, given the limited consensus on a clear definition (Hepner, 2015; Rubenfeld & Scheffer, 2015) and a host of surrogate terms related to the concept (Turner, 2005). The definition of CT I decided to use in this study is used by the APA Delphi Study panel of experts. I chose to do so because the APA Delphi study definition is widely cited (Brudvig, Dirkes, Dutta & Rane, 2013; Carter, Creedy & Sidebotham, 2015; Hepner, 2015; Paul, 2014; Pitt, Powis, Levett-Jones & Hunter, 2015; Reed, 1998; Rubenfeld

& Scheffer; 2015; Shin, Ma, Park, Ji & Kim, 2015; Van Erp, 2008). This definition is also regarded as the leading definition of CT (Abrami et al., 2008; 2015).

In short, the APA Delphi panel of experts defined CT as an independent, self-regulatory judgement about what to believe or do (Facione, 1990). In addition to developing a definition of CT, the panel also determined that CT comprises two dimensions: a cognitive skills dimension and a dispositions dimension (Carter et al., 2015; Facione, 1990). For the panel, it was apparent that these two dimensions were important to conceptualise the skill of CT (Facione 1990; 2000; Taube, 1995), and in this regard, they identified six cognitive skills and nineteen disposition dimensions See (Tables 2.1 and 2.2).

Having elucidated the definition of CT to be used in this study, I continued to invoke the notion of DCE. In short, citizenship was discussed and shown to enjoy legal and political status. This legal and political status stems from the ability to exercise political power and, more specifically, from exercising the rights of freedom and liberty. Furthermore, citizenship implies participation in issues of social justice and equality. In turn, DCE was discussed and seen to develop responsible and accountable students. Having clarified the notion of DCE, I reflected on the findings of the working group on “Values, Education and Democracy” (DoE, 1999: 66-67), established in February 2000, by then Education minister Kader Asmal, as a means of introducing a values-based education system, following the ills of apartheid. The Working Group regarded the following educational outcomes as imperative for SA’s post-1994 education system (DoE, 2000):

- Developing the intellectual abilities and critical capacities of students;
- Fostering a climate of inclusiveness in educational institutions;
- Developing problem-solving abilities in students.

These imperatives were then discussed and shown to be synonymous with CT, which requires developing cognitive abilities and CT dispositions, as espoused by the APA Delphi panel of experts. In addition, the Working Group introduced ‘six values’, which they claimed would lead to the development of students with problem-solving abilities (DoE, 2000): ‘Equity’, ‘tolerance’, ‘multilingualism’, ‘openness’, ‘accountability’, and ‘social honour’ (DoE, 2000). These values were also discussed and shown to be synonymous with the CT dispositions espoused by the APA Delphi panel of experts.

Having argued that notions of DCE are related to notions of CT, particularly CT dispositions, I then further elucidated the interdependence of DCE and CT, using the work of *Jacques Rancière*; *Seyla Benhabib* and *Martha Nussbaum*. The work of all three philosophers further revealed the existence of an independent relationship between notions of DCE and CT. The work of Nussbaum (2002) illustrated that to become better citizens, students require CT skills. For Nussbaum (2002), the aim should be to equip students not only for local citizenship but also for global citizenship. Therefore, Nussbaum (2002) illustrates that educational environments that foster global citizenship are conducive to the development of CT in students.

The work of Rancière (1991) and Benhabib (1996) both highlight the need to foster the democratic value of equality in pedagogical encounters. For Rancière (1991), pedagogical encounters should be premised on the assumption that students and teachers are of equal intelligence. As a result of this premise, students are emancipated and allowed to come to their own understanding, instead of being stultified by the teacher's explication and the notion that the teacher's wisdom is an oracle. Therefore, pedagogical encounters based on intellectual emancipation were, shown to spark independent thought, which is, in turn, indicative of CT. Benhabib's (1996) work on deliberative encounters was shown to create the potential for CT development by fostering a culture of equality. This is because critical deliberations can only occur where equal and free citizens conduct them. This results in openness to others and leads the counterparties in a deliberative encounter to become better informed. In short, therefore, deliberative encounters, as advocated by Benhabib (1996), have the potential to develop the CT dispositions of "open-mindedness regarding divergent world views" and a "concern to become and remain generally well informed" (Facione, 1990: 13).

8.4 MAIN FINDINGS FROM ANALYSES CONDUCTED

Having conceptualised the relationship between notions of CT and DCE, the present study conducted the following analyses using text analyses conducted through the lens of deconstruction. Firstly, key education policies which govern the SAHE landscape were analysed, and their implications for the development of CT were discussed. Secondly, the SAICA Competency Framework, which is regarded as the foundation upon which pedagogy in SAUs is built, was analysed, and its implications for the development of CT were explored. Finally, the actualisation

of CT in SAUs was analysed. The main findings from these analyses are discussed in the subsections that follow.

8.4.1 Main findings following analysis of the governing SAHE policies

Chapter 4 highlighted the fact that the SAHE policies instituted post-1994 were by and large shaped by the competing challenges of social inequality left by apartheid, growing global economic competition and local demands for free-market capitalism. The SAHE policies instituted under the apartheid regime were discussed and seen to be indicative of minimal CT development, given that these policies stunted independent thought (see 4.3.4). By contrast, SAHE policies post-1994 were designed to achieve a more just education system than the undemocratic system under the apartheid regime. Therefore, the SAHE policies instituted by the newly elected democratic government in 1994 held the potential to promote more independent thought and, by implication, MCT. However, these policies are not immune from criticism. In particular, the NQF, which is regarded as the key educational document governing the SAHE landscape, was shown to have a social rather than an educational imperative, which may compete with developing notions of CT (see 4.4.1)

Despite the criticism levelled against the NQF, it was nevertheless concluded that by adhering to the NQF level descriptors, HEIs and, in particular, universities are expected to exhibit CT competencies in their students (see 4.4.1.8).

8.4.2 Main findings following analysis of the SAICA Competency Framework

The SAICA Competency Framework was discussed to outline the professional skills universities are meant to develop, including CT, problem-solving and decision-making skills. (see 5.5.2). In addition, the SAICA Competency Framework was also seen as requiring SAUs to develop future CAs who “apply principles of good corporate citizenship” (SAICA, 2019: 10), which in turn are synonymous with notions of DCE. In short, the text of the SAICA Competency Framework was therefore shown to require SAUs to develop both notions CT and DCE. However, I would argue that the interconnected relationship between these notions (as developed in my argument thus far) is only implicit within the text of the SAICA Competency Framework.

Furthermore, the SAICA Competency Framework contains a knowledge list for each of the four main subject areas: MAF, Financial Accounting, TAX, and AUDITING. The SAICA knowledge

list, in turn, contains the technical content that can be examined in any given SAICA ITC examination sitting (SAICA, 2019). Given that the SAICA ITC results are published (Terblanche, 2019; Wood & Maistry, 2014), the SAICA knowledge list, therefore, has, by implication, the effect of stultifying learning and thus the development of CT. This is because CA academics tend to follow instrumental approaches to teaching to ensure that they cover all the content covered by the SAICA ITC exam. In addition, it ensures that the publicised ITC results are favourable to their university and their accreditation status.

8.4.3 Main findings following the analysis of the actualisation of CT at SAUs

As discussed above, SAUs are highly driven to ensure the success of their students in the SAICA ITC exam. Therefore, it was no surprise that the pervasive pedagogy adopted at SAUs seemed to focus on success in the SAICA ITC exam. In this regard, the pedagogy at SAUs was found to be heavily focused on preparing students for the SAICA ITC through the dominant use of MATAs, which mimic the SAICA ITC Exam. While some assessments within the SAHE accounting landscape were found to be skewed in favour of high-order thinking and thus CT, such as at the CTA level, it is questionable whether pedagogical practices support this higher-order level of assessment.

In this regard, it is noteworthy to consider Derrida's (1992) notion of the 'excluded other'. My argument is that if pedagogical practices do not support a higher-order level of assessment, who is 'excluded' from success in these assessments and who is advantaged? I would argue that those students from a higher social class than their counterparts will be especially advantaged when assessments require the need for CT competence, as long as this competence is not optimally fostered in the pedagogy. In arguing thus, I would reflect on Strauss (1982) and Bruner (1983), who posit that children develop information-processing abilities and the ability to evaluate options at an early age due to experiences and interactions.

In general, the pedagogy at SAUs was highly assessment-driven, which is not per se necessarily inimical to the development of CT. However, given the dominant use of MATAs, assessments largely reflect 'what the student does' rather than 'what the student co-constructs with their teacher and/or peers'. The latter being more conducive to both notions of DCE and CT, and thus holding

the potential for MCT. However, alternative assessments which could foster both notions are rarely utilised in the SAHE accounting pedagogy.

Finally, it was found that the average academic teaching on programmes accredited by SAICA tends to be a CA with no pedagogical training and expertise when they enter the academe. Therefore, given that the pervasive practice is to teach for the purpose of the SAICA ITC, the average CA academic may not understand the need for critical reflection. Without critical reflection, CA academics' pervasive instrumental teaching practices, which are regarded as LCT, are therefore perpetuated (see 6.6.2).

8.5 CONTRIBUTION OF THIS STUDY TO THE BODY OF KNOWLEDGE

The highly publicised nature of the SAICA ITC results has been discussed throughout the present study and seen to drive the pedagogy adopted at SAUs. Success (or failure) within the SAHE landscape has long been judged according to whether a student passes or fails the key qualifications along the CA qualification journey (*see Figure 1.1*), namely: a SAICA accredited UG degree; SAICA accredited CTA; the SAICA ITC exam; and the SAICA APC exam. (Du Plessis, Muller & Prinsloo, 2005; Nagle, Menk & Rau, 2018. Nkosi, 2015; Papageorgiou & Halabi, 2014). However, in recent years, high failure rates in the CTA, SAICA ITC and the SAICA APC exams have highlighted the need to reflect on the pedagogical practices adopted to prepare students for these exams. The present study has led me to reflect and reconsider the traditional view of success in the context of the SAHE accounting landscape. In particular, the present study has shown the need to reconceptualise the aims of a CA education in the light of the true aims of university education. The particular contribution of this research study is captured within this reconceptualisation of CA education and is summarised in the next paragraph.

Firstly, the accounting pedagogy should not be judged by how the student performs in a MATA and how eloquently the teacher elucidates their technical accounting knowledge. Instead, the accounting pedagogy needs to inculcate what teacher and student do together, i.e. what the teacher and student co-construct. Secondly, CA students should not be treated as mere recipients of knowledge but rather be motivated to develop their own critical understanding of the technical content. Finally, SAUs should seek to develop CAs who are socially and ethically aware while still being technically competent. In this regard, SAUs should create environments that foster

deliberative encounters and learning ‘in community’ and create the possibility of developing CT dispositions consistent with the democratic value of equality in particular.

8.6 IMPLICATIONS FOR THE SOUTH AFRICAN HIGHER EDUCATION ACCOUNTING PEDAGOGY

Fostering environments conducive to DCE will require that CA academics no longer see their role as merely preparing students for the SAICA ITC exam. This will represent a significant and fundamental change for CA academics, given the highly publicised nature of the SAICA ITC and its related reputational and financial implications, as argued by Terblanche (2019) and Wood and Maistry (2014). A further reason this might represent a significant change is that CA academics tend to follow non-reflective teaching approaches. Maistry and Wood (2014: 209) argue that: “the tendency for faculty [CA academics] to teach as they were taught, coupled with inadequate higher education teaching development, results in teacher-centred methods being perpetuated”. Therefore, my argument is that teaching ‘*towards*’ the SAICA ITC exam is an entrenched practice, and hence moving away from this practice will represent a significant change for CA academics in the context of the SAHE accounting landscape. Nevertheless, it is suggested that the following shifts within the SAHE accounting landscape be considered: shifting from assessment *of* to assessment *within* T&L, shifting from teacher-centred strategies to student-centred strategies, and finally, eschewing a non-reflective teaching approach in favour of a more reflective teaching approach. A summary of each of these considerations follows:

8.6.1 Assessment *within* teaching and learning

Assessment *within* T&L is a concept based on Waghid and Davids (2017), which is based on Foucauldian thought. It is also premised on Rancière’s conception of equal intelligence (1991). The ability for assessments *within* T&L to positively influence the development of CT in students is made possible through:

- deliberative encounters between student and teacher, which foster the CT dispositions of ‘open-mindedness’ and ‘fairmindedness’, as well as the disposition espoused by the APA Delphi study panel of experts (see 2.2.2.4); and
- The potential for student resistance, which could spark critical and independent thought.

One of the practical consequences of assessment *within* T&L in the SAHE accounting landscape could be that using critical deliberations, students become involved in: setting the scope of an assessment; deciding on the balance of higher- and lower-order marks for an assessment; and the reward for engaging in post-assessment critical deliberations with teachers, regarding their assessment scores.

8.6.2 Student-centred strategies

The present study discussed the use of MATAs and showed that by mimicking the SAICA ITC exam, they perpetuate teacher-centred strategies and thus, by implication, stultify student learning (see 6.6.2.2). Therefore, student-centred strategies aimed at fostering independent thought were discussed and seen as necessary for maximal development of CT. In this regard, it was suggested that PBL could be implemented as a student-centred strategy within the SAHE accounting pedagogy. As part of a PBL approach, learning is driven by the student rather than by the teacher. PBL is also known to motivate students to discover and investigate the concepts and principles to solve complex and difficult real-world problems. In addition to sparking independent thought, PBL is also known to foster collaboration, as students work in groups to gather, communicate, integrate and make meaning of data (Boud & Feletti, 1997). By engaging in groups, students also create significant potential for MCT, as well as for developing the CT dispositions of “fairmindedness” and “open-mindedness” (Facione, 1990: 13).

Despite the benefits of PBL in developing notions of DCE and CT, it was shown that it is most effective to adopt PBL only when the basic technical accounting knowledge has been laid down (Johnstone & Biggs, 1998). In this regard, the adoption of PBL in the context of the SAHE accounting landscape was shown to be most appropriate from the final year (typically a third year) UG level of study. While Fin Acc is typically encountered from as early as the first year of study, students only encounter AUD, MAF and TAX, in the second year of their UG studies. Therefore, the foundational knowledge in these three subjects will only be laid down by the start of the final UG year of study. In addition, given that the basic knowledge is embedded by the start of the final UG year, it also allows for integration between the four core subjects, which is a key feature of PBL (Johnson & Halabi, 2011). Finally, it was also suggested that at the final UG year level, a PBL approach should be limited to a capstone course where teachers from the core modules share

the teaching-load, unlike at the CTA level, where a full PBL approach should be adopted in all the core modules (see 7.6.2).

8.6.3 Reflective practice

I argue that a pedagogy that no longer teaches students ‘what to think’ (as is prevalent in the SAHE accounting landscape), but instead teaches them ‘how to think’, requires CA academics to critically reflect on their teaching practices. However, Maistry & Wood (2014) believe that CA academics tend to be unreflective in their teaching practices due to their lack of pedagogical training. In this regard, I argued that a lack of pedagogical expertise on the part of accounting academics at SAUs perpetuates teacher-centred pedagogies at SAUs.

Given the influence of SAICA on SAUs through its accreditation and monitoring criteria, I, therefore, suggested in Chapter 7 (see 7.7.3) that, together with pedagogical experts, SAICA drive the collaborative development of a teaching and learning course. SAICA could then make it compulsory for all academics teaching on SAICA-accredited programmes to complete this course. It was suggested that the aim of the collaborative teaching and learning course should be to highlight teaching and assessment strategies that enable the development of pervasive competencies within the various technical accounting competency areas.

8.7 IMPACT OF STUDY ON MYSELF AND FURTHER RESEARCH POSSIBILITIES

The impetus for embarking on this thesis was that students found the MAF subject for which I am responsible at UWC - Advanced MAF (ACC 751) - extremely challenging. This was evidenced by the declining pass rates and average marks witnessed from 2013 to 2020. However, the low pass rates and average marks in ACC 751 are not limited to UWC. In the recent SAICA ITC exams (November 2020 and April 2021), the national average mark in the advanced MAF content examined was also regarded as low, as discussed in Chapter 1 (see 1.2). I was therefore motivated by a determination to see these pass rates and average marks improve. As discussed throughout this thesis, the SAHE accounting landscape is very assessment-driven and places particular emphasis on monitored and timed assessments (MATAs) that mimic the SAICA ITC exam. Therefore, at the start of this study, I was interested solely in exploring ways to equip students to better prepare for the SAICA ITC exam.

In my experience, students in ACC 751 generally do not struggle to grasp the subject's content. However, they find the application of the content challenging, particularly at the advanced levels of MAF, such as ACC 751. At the advanced levels, MAF requires students to demonstrate an ability to adopt unstructured problem-solving and decision-making techniques (Drennan & Rohde, 2002). I believe that this need to demonstrate unstructured problem-solving and decision-making skills makes MAF at advanced levels particularly challenging for students. Therefore, I set out on this PhD journey to explore how teaching practices could be improved to develop students' unstructured problem-solving and decision-making skills. My ultimate aim was to ensure that students were better equipped for the SAICA ITC exam as it relates to advanced MAF. At that stage of my PhD journey (early in 2019), I was not yet aware that my thesis would focus on CT, let alone consider the relationship between notions of CT and DCE.

After the first meeting with my supervisor, Distinguished Professor, Yusef Waghid, it became apparent that if my aim was to improve students' unstructured problem-solving and decision-making skills, I should also consider what was being done to develop their CT competencies. This is because CT is synonymous with unstructured problem solving (Silvester, 2012). Furthermore, I also became aware that the Council on Higher Education (CHE) mandates that universities develop CT competencies in graduates and postgraduates (SAQA, 2012: 10-11). Following this first meeting, I was persuaded to consider that CT is necessary to successfully pass MAF at advanced levels. Therefore, the development of CT competencies is mandatory if a university wants to award degrees or postgraduate degrees to its students. This consideration was significant, as my experience has shown that while CT may be regarded as an educational ideal in the SAHE accounting discourse, it is given only implicit attention in the pedagogy. Therefore, a need to give specific attention to CT in the context of the SAHE accounting pedagogy developed and led to my review of the CT literature.

This review of the CT literature then led me to the APA Delphi panel of experts' consensus definition on CT, which is regarded as a leading definition of CT (Abrami et al., 2008; 2015). What was novel to me was that the APA panel of experts conceptualised CT as consisting of both cognitive skills *and* dispositions, whereas until then, my understanding of CT had been limited to viewing it as comprising only cognitive skills.

The idea that CT also embraced certain dispositions such as “open-mindedness to divergent world views” and “fair-mindedness in appraising reasoning” (Facione, 1990: 3) made me realise that in order to develop these dispositions in students optimally, it was necessary to foster environments that were conducive not only to the development of CT but also to democratic values such as ‘equality’. Having considered the interrelationship between notions of DCE and CT dispositions, I began to consider how adopting new pedagogical practices could promote both. Of particular interest was the interrelationship of CT dispositions and fostering the democratic value of equality, given South Africa’s unequal apartheid past. In this regard, I was drawn to the work of Jacques Rancière and Seyla Benhabib. For Rancière (1991: 138), equality was a necessary condition for teaching and learning to take place, as is evident when he states: “[e]quality was not an end to attain, but a point of departure, a supposition to maintain in every circumstance”. My deduction from Rancière’s work “*The Ignorant Schoolmaster* (1991) was that when teachers engage with their students on the assumption that the student is an intellectual equal, the teacher creates the potential for the student to come to his or her understanding. This, in turn, ‘emancipates’ students and prevents them from being ‘stultified’ due to the teacher’s teacher-focused ‘explication’ (Rancière, 1991; also see 2.3.4.1). Based on Rancière, therefore (1991), my current understanding is that the teacher can encourage and inspire independent thinking by fostering environments conducive to students’ intellectual emancipation. Independent thinking is, in turn, a hallmark of the model critical thinker, as espoused by the APA Delphi panel of experts, who regarded CT to be *inter alia* “...self-regulatory judgement” (Facione, 1990: 3).

Benhabib (1996) also highlights the importance of upholding the democratic values of equality when she advocates for a deliberative model of democracy, which is “conducted rationally and fairly among free and equal citizens” (Benhabib, 1996: 69). She argues that when deliberations take place from the position of ‘equality’, it allows for an “enlarged mentality” (Benhabib, 1996: 72). This is because it creates the potential to be more informed. This position of ‘equality’ and the idea of an ‘enlarged mentality’, therefore, persuaded me to consider the possibility of developing the following CT dispositions through critical deliberations: “open-mindedness”; “a concern to become and remain generally well-informed” (Facione, 1990: 25). My conclusion was based on the view that deliberation is premised on the freedom and equality of citizens. In addition, I also agree with Benhabib (1996) that deliberation provides a means to become better informed when she argues that “no single individual can possess all the information deemed

relevant to a decision affecting all. Deliberation is a procedure for being more informed” (Benhabib, 1996: 71).

As is apparent in other fields or disciplines, it became particularly interesting to me as I journeyed through this PhD that developing notions of DCE and CT lies at the heart of university education. It has been my experience, both as a former student and now a teacher in the SAHE accounting landscape, that this idea is quite a revolutionary one. Nevertheless, the comments by Rear (2019) and John Henry Newman (1852) brought me to a stark realisation about the essence of true university education. Rear (2019: 65) commented that:

Amongst specified learning outcomes, CT has assumed central importance. With its emphasis on taking a sceptical attitude towards established knowledge and authorities, it is arguably the very essence of what higher education is meant to inculcate in students.

Many years earlier, John Henry Newman (1852: 10) wrote in a similar vein that a university is a palace:

...where inquiry is pushed forward, ... discoveries verified and perfected, and error exposed, by the collision of mind with mind, and knowledge with knowledge. [...] Mutual education, in a large sense of the word, is one of the great and incessant occupations of human society.

Therefore, the present thesis has alerted me that there may be a pervasive ignorance of the true aims of university education within the SAHE accounting landscape. This pervasive ignorance is primarily driven by the fact that accounting academics typically view the preparation of students for success in the SAICA ITC exam as their exclusive role (Wood & Maistry, 2014). When embarking on this PhD journey, I shared this perception. Ironically, the present study has shown that the SAICA ITC exam is perhaps one of the main reasons why notions of DCE and CT have not been the subject of explicit focus in the SAHE accounting pedagogy (see 6.7.2). This was an interesting discovery for me because I had never questioned the educational implications of the SAICA ITC examination until that moment.

The impact that this study had on me as a CA academic is perhaps best reflected in the biblical verse, when, speaking to the teachers of the law and Pharisees at the time, Jesus said:

Woe to you, teachers of the law and Pharisees, you hypocrites! You give a tenth of your spices—mint, dill and cumin. But you have neglected the more important matters of the

law—justice, mercy and faithfulness. You should have practiced the latter, without neglecting the former (Matt. 23:23 NIV).

This biblical verse captures the essence of my transformation along this PhD journey, although the content and context are different. In my opinion, Jesus is not saying that some matters of the law [a tenth] should be ignored. On the contrary, He is merely saying that there are more important matters of the law [justice; mercy; faithfulness] to be the focus. Similarly, this thesis has made me consider that as a CA academic, I should be giving attention to the more important matters of education [notions of DCE and CT] while not ignoring the technical accounting principles.

While I am suggesting that there are more fundamental educational matters to be focused on in the pedagogy, I am not suggesting that accounting principles are meaningless. In fact, I would argue that a pedagogy that ignores the mastery of key technical accounting principles cannot be conducive to worthwhile accounting education. This is because without mastering fundamental technical accounting principles, accounting graduates are ill-equipped for the marketplace. However, it remains a fact that developing pedagogical environments that foster notions of DCE and CT while not ignoring key technical accounting content is no small task. In this regard, the present study has also highlighted the importance of reflective practice to pursue educational ideals such as notions of DCE and CT within the accounting pedagogy. Wood & Maistry (2014) argued that there is a lack of reflective practice on the part of accounting academics in the SAHE accounting landscape due in part to a lack of pedagogical training of CA academics. This applies equally to my own entrance into academia. However, the study that forms the basis for the present thesis has inspired me to be open to pursuing opportunities for pedagogical training and reflection.

The seminal work of Schön (1983, 1987) on reflective practice distinguishes between ‘reflection-in-action’ and ‘reflection-on-action’. Building on the work of Schön (1983, 1987), Norton and Campbell (2007) regard ‘reflection-in-action’ as real-time reflection and action following an unplanned pedagogical event. An example of this could be conducting a lecture based on the premise that students have pre-read the self-reading content for that lecture. On realising that the majority of students have not prepared for the lecture, a teacher may reflect and deal with the situation by, for example, giving a brief overview of the self-reading content. However, Norton and Campbell (2007) note that the reflective action taken in real-time, as a result of an unplanned pedagogical event, may have no relation to the teachers’ perspective on teaching and learning.

They elucidate by stating that: “In this situation, the teacher will reflect and take some action, but this will bear minimal relation to her/his espoused theory” (Norton & Campbell, 2007: 143). In other words, the teacher may, for example, have a developmental perspective (i.e. student-centred; also see 5.6.5.2) on teaching and learning, but may, in response to an unplanned situation, such as the failure of students to prepare, momentarily take an instrumental approach (teacher-centred; also see 5.6.5.2) to teaching for example.

Norton and Campbell (2007: 143) regard ‘reflection-on-action’ as the “type of reflection that occurs after the action and may well involve espoused theory”. My understanding of ‘reflection-on-action’ following Norton and Campbell (2007) is that it entails reflection of actions taken after a pedagogical event has taken place. In contrast to ‘reflection-in-action’, ‘reflection-on-action’ could well result in a teacher reconceptualising their perspective on teaching and learning - in other words changing from one fixed perspective of T&L to another. Therefore, the present study has highlighted the need for me not only to adopt reflective practice but also to adopt both ‘reflection-in’ and ‘reflection-on’ action to create pedagogical environments that foster notions of DCE and CT while not ignoring key technical accounting content.

Chapter 6 (see 6.6.2.2) discussed the pervasive teacher perspectives on T&L. I would argue that a pedagogy that fosters notions of DCE and CT requires that teachers develop an amalgam of both the developmental and the nurturing perspectives on T&L (see 6.6.2.2). This is because the nurturing perspective is synonymous with democratic values of equality, while the developmental perspective is known to foster independent thought synonymous with CT. However, given the nature of the technical content contained in the SAICA Competency Framework, it may at times still be necessary to adopt an inherent, instrumental approach to teaching. This may still be appropriate, especially where the basic concepts of accounting are introduced for the first time. However, when it comes to advanced levels of study, such as in ACC751, where the basic technical concepts should already be entrenched, it may be necessary to shift from an inherent instrumental approach to an infused developmental and nurturing perspective to T&L. At advanced levels of study such as ACC 751, students need to be developing their own interpretation and understanding of the technical content, following engagement of the higher-order cognitive abilities, such as ‘analysing’, ‘evaluating’ and ‘creating’, as espoused by *Blooms Revised Taxonomy* (Anderson & Krathwohl, 2001). At this level of study, a pedagogy that reflects an instrumental approach to T&L

may therefore result in stultifying student learning, as cautioned by Rancière (1991). Therefore, the present study has led me to ‘reflect-on’ my instrumental teaching practices, especially given that I lecture students at advanced levels of MAF, and therefore my instrumental teaching could lead to their stultification.

In summary, this PhD journey has shifted my perspective on teaching and learning from being instrumental, unreflective and focused on preparing students to pass the SAICA ITC exam to understanding the need to explicitly develop notions of DCE and CT while not ignoring the technical accounting competencies. This change in perspective requires ongoing reflection on my teaching practice. The change in perspective on teaching and learning has also required me to reconceptualise my understanding of CT, from that espoused by the APA panel of experts to the following reconceptualised CT definition, as discussed in Chapter 7 (see 7.2): “CT is rational, **emotive, iterative** and **democratically reflective** thinking, about what to believe or do, in a given **context.**”

The impact of this study on me as a CA academic, as well as my reconceptualised definition of CT, opens up the following research possibilities within the SAHE accounting landscape: further exploration of the notion of assessment *within* teaching, the adoption of PBL; as well as further exploration of the concept of reflective teaching practice. I shall elaborate on each of these in the paragraphs below.

Firstly, the notion of assessment *within* teaching and learning, as advocated by Waghid & Davids (2017), is particularly novel to the SAHE accounting landscape (see 7.4). However, assessment *within* teaching and learning was shown to result in the possibility of deliberative encounters between students and teachers and is indicative of notions of DCE. In addition, the notion of assessment *within* teaching and learning was also shown to spark critical and independent thought, which is likewise indicative of CT. In this regard, I would therefore suggest that the adoption of assessment *within* teaching and learning should be implemented as a pilot study in a few selected accounting modules offered at SAUs. Depending on the results, it could then be decided whether to introduce the approach to more modules or adapt it to other modules.

Secondly, the adoption of PBL was shown in 7.5 to create the potential for the development of CT and the fostering notions of DCE. This is particularly so because of its potential to develop

independent thought and encourage collaboration between peers. However, the adoption of PBL is still rare within the SAHE accounting pedagogy (Viviers & de Villiers, 2020). However, the notion of PBL within the SAHE accounting education is evidenced by the adoption of capstone courses, as explored by Maughan (2013) and discussed in 6.6.2. Adopting PBL within the core modules of AUD, Fin Acc, MAF and TAX, might allow for MCT within the SAHE accounting pedagogy, rather than just adopting it [PBL] through capstone courses. In the light of Johnstone and Biggs (1998), who argued that PBL should only be implemented once the basic technical knowledge has been laid down, I would suggest that SAUs pilot the adoption of PBL within one of the core modules at the CTA level, as at this level the basic technical knowledge should already be embedded. Depending on the results, SAUs may decide to evaluate whether the adoption of PBL should be extended to all core modules at the CTA level and the final year UG level.

Finally, Wood and Maistry (2014) have criticised CA academics at large for not being reflective in their teaching practices when they comment that: “critical reflection has rarely come to the fore in the discourse of university accounting departments” (Wood & Maistry, 2014: 230). Similarly, I have earlier argued that fostering notions of DCE and CT while not ignoring technical competence requires adopting reflective teaching practices. In the light of Wood and Maistry (2014) and my own transition, I believe that the average CA academic will need to transition from teacher-centred strategies to learner-centred strategies, if environments that foster notions of DCE and CT are to be actualised. Therefore, the challenges and implications of this transition within the SAHE accounting landscape warrant further exploration.

8.8 CHAPTER SUMMARY AND CONCLUDING REMARKS

In this chapter, I have shown the trajectory of my main argument: there is an interconnected relationship between notions of DCE and CT. The thrust of my argument is that where pedagogical environments foster democratic values such as equality, there is an opportunity for the optimal development of CT within the current SAHE accounting landscape.

The chapter has also discussed the contribution of my study to the literature and its impact on me personally. Possible further research possibilities have also been suggested in this chapter.

In closing, I would like to proffer the following final argument. While the development of notions of CT and DCE within the pedagogy is mandated by frameworks such as the SAICA Competency

Framework and the NQF, they cannot be viewed simply as outcomes to be achieved. Instead, CA academics, in particular, should endeavour to foster notions of CT and DCE as ongoing pedagogical pursuits. It is only through such ongoing pedagogical pursuits that one can create the potential to produce CAs who, while still being technically competent, are ethically and socially aware.

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APPENDIX A: SAICA KNOWLEDGE LIST



Competency Framework Detailed Guidance for the Academic Programme

**Competencies of a CA(SA)
at the point of the
Initial Test of Competence (ITC)
(assessment of core technical knowledge)**

**THIS DOCUMENT IS APPLICABLE TO
THE INITIAL TEST OF COMPETENCE – EFFECTIVE DATE
FOR THIS VERSION IS JANUARY 2019**

Version 11 / Version updated June 2018

This knowledge reference list comprises the knowledge most relevant to, or most strongly identified with, **Strategy, risk management and governance**. This does not mean that the topics listed are relevant exclusively to these competencies. This knowledge reference list may include subject matter that is also relevant to other competency areas.

	Knowledge level
Strategy	
• Definition of strategy	1
• Definition of vision and mission	1
• Definition of mandate	1
• Definition of business model	1
• Analysis tools for assessing strategic focus: <ul style="list-style-type: none"> ▪ Porter's five forces (barriers to entry, bargaining power of suppliers and customers, competition and threat of substitutes) ▪ PESTEL ▪ Strengths, weaknesses, opportunities and threats (SWOT) analysis 	2
• Resources/capitals (in terms of the International Integrated Reporting Framework): financial, manufactured, intellectual, human, social and human relationships and natural	2
• Competitive strategies: cost leadership, differentiation, focus (niche)	2

	Knowledge level
<ul style="list-style-type: none"> • Key stakeholders of an entity and their roles <ul style="list-style-type: none"> ▪ Using appropriate techniques (such as stakeholder mapping to identify key stakeholders and their interests / needs) <ul style="list-style-type: none"> ○ Shareholders and lenders ○ Suppliers ○ Customers ○ Employees ○ Public interest 	3
<ul style="list-style-type: none"> • Management of stakeholders <ul style="list-style-type: none"> ▪ Managing conflicting stakeholder objectives ▪ Measuring stakeholder satisfaction ▪ Corporate social responsibility initiatives 	2
<ul style="list-style-type: none"> • External and internal influences on an entity's strategy <ul style="list-style-type: none"> ▪ Macro forces (economic, political, regulatory / legal, technological and competitive environment) ▪ Internal influences (structures, systems and processes) ▪ Natural environment 	2
<ul style="list-style-type: none"> • Key building blocks of the business model of the entity: <ul style="list-style-type: none"> ▪ Customer segments ▪ Value propositions ▪ Channels (communication, distribution and sales) ▪ Customer relationships ▪ Revenue streams ▪ Key resources ▪ Key activities ▪ Key partnerships ▪ Cost structure 	2
<ul style="list-style-type: none"> • Sustainability phenomenon (definition) 	1
<ul style="list-style-type: none"> • International Integrated Reporting Framework 	2
<ul style="list-style-type: none"> • Sustainability related issues: <ul style="list-style-type: none"> ▪ Global Reporting Initiative (GRI) ▪ JSE Socially Responsible Investment (SRI) Index ▪ Equator principles 	1
<ul style="list-style-type: none"> • Corporate culture 	1
<ul style="list-style-type: none"> • Analytical tools for assessing feasibility of strategies formulated <ul style="list-style-type: none"> ▪ General Electric Corporation (GEC) Model ▪ Product-market matrix 	2
Risk Management	
<ul style="list-style-type: none"> • Enterprise risk management <ul style="list-style-type: none"> ▪ Risk Management Philosophy ▪ Risk Management Strategy ▪ Risk Management Framework (such as COSO II) 	2
<ul style="list-style-type: none"> • Risk maturity, risk appetite and risk tolerance limits <ul style="list-style-type: none"> ▪ Risk management policy vs risk management plan ▪ Identification of risk events ▪ Analysing and assessing risk (probability of occurrence or likelihood vs impact) 	2

	Knowledge level
<ul style="list-style-type: none"> ▪ Risk responses (avoidance, transference, mitigation, acceptance) ▪ Control procedures in risk reduction 	
<ul style="list-style-type: none"> ▪ Risk register <ul style="list-style-type: none"> ○ Risks identified ○ Measurement thereof ○ Response ○ Residual risk ▪ Monitoring of risk (using key risk indicators (KRIs)) 	
<ul style="list-style-type: none"> • Risk assurance 	2
<ul style="list-style-type: none"> • Objectives of risk management <ul style="list-style-type: none"> ▪ Values related to risk management ▪ Accountability for risk management ▪ Authority for risk management 	2
<ul style="list-style-type: none"> • Principal categories of risk <ul style="list-style-type: none"> ▪ Strategic ▪ Operational ▪ Financial ▪ Information 	2
<ul style="list-style-type: none"> • Identification of different risks and appropriate responses thereto 	2
<ul style="list-style-type: none"> • Implementing and integrating risk management <ul style="list-style-type: none"> ▪ Members of a risk management team ▪ Role of management ▪ Infrastructure for risk management ▪ Objectives of risk management within context of environment ▪ Role of board of directors ▪ Role of chief risk officer ▪ Role of internal auditors ▪ Role of external auditors 	2

This knowledge reference list comprises the knowledge most relevant to, or most strongly identified with, **Financial Management**. This does not mean the topics listed are relevant exclusively to these competencies. This knowledge reference list may include subject matter that is also relevant to other competency areas.

	Knowledge Level
Function of financial management	
<ul style="list-style-type: none"> ▪ Objective of the firm <ul style="list-style-type: none"> ▪ Sustainable wealth creation ▪ Shareholder value maximisation ▪ Other financial and non-financial objectives ▪ Forms of business organisations ▪ Environmental, social and governance factors ▪ Efficiency of markets ▪ Socio-economic conditions ▪ Shareholders vs management <p><i>This section must be read together with the Strategy, Risk Management and Governance knowledge list</i></p>	2
Analysis of financial information	
<ul style="list-style-type: none"> ▪ Objective of analysis 	2
<ul style="list-style-type: none"> ▪ Calculation and interpretation of ratios 	3
<ul style="list-style-type: none"> ▪ Discussion and conclusion 	3
Analysis of non-financial information	
<ul style="list-style-type: none"> ▪ Contents of the integrated report in terms of strategy and risk 	2
<ul style="list-style-type: none"> ▪ Ratios and targets 	2
<ul style="list-style-type: none"> ▪ Interpretation 	2
Businesses in difficulty	
<ul style="list-style-type: none"> ▪ Business recovery and restructuring <ul style="list-style-type: none"> ▪ Tools used to measure performance of a business 	1
<ul style="list-style-type: none"> ▪ Strategies for avoiding and dealing with business failure 	1
<ul style="list-style-type: none"> ▪ Refinancing a business (specifically as it relates to businesses in difficulty) 	1
<ul style="list-style-type: none"> ▪ Companies Act requirements relating to business rescue 	1

Valuations	
▪ Valuation of –	
▪ equity shares	3
▪ preference shares	3
▪ debentures and bonds	3
▪ convertible securities	1
▪ options (including the use of the Black-Scholes model – understanding how model works, numbers to be provided, only include Black Scholes model to the extent of understanding how changes in the key drivers impact option value)	1
▪ Selection of the appropriate valuation basis:	
▪ Earnings	3
▪ Dividend growth model	1
▪ Net assets (incorporating liquidation basis)	3
▪ Free cash flow	3
▪ Market-based approaches (e.g. market to book ratio, price to sales ratio, EBIT, EBITDA)	2
▪ Valuations for mergers	3
▪ Qualitative factors for valuations	3
Risk and return	
▪ Risk assessment	2
▪ Business risk and financial risk	
▪ Unsystematic and systematic risk	
▪ Return	
▪ Measurement of return	
▪ Portfolio theory (effect of portfolio diversification, systematic risks – no calculations required)	1
The cost of capital	
▪ Cost of debt (including the implications of S24J)	3
▪ Cost of preference shares	3
▪ Cost of equity	3
▪ Consider factors affecting cost of equity (such as dividends, and the capital asset pricing model (including asset specific betas))	
▪ Weighted average cost of capital (including consideration of the appropriateness of using WACC)	3
▪ Project specific cost of capital	3
▪ Asset betas	2
▪ Interaction of the investment and financing decisions	2
▪ Cost of capital for foreign investments	2
Capital investment appraisal	
▪ Capital budgeting decisions	3
▪ Replacement	
▪ Acquisition of new capital assets	
▪ Strategic management decisions	
▪ Capital budgeting techniques	3
▪ Payback and discounted payback	

▪ Net present value	3
▪ Internal rate of return	3
▪ Accounting rate of return	3
▪ Modified internal rate of return (no calculation)	1
▪ Issues in investment appraisal	
▪ Differing project life cycles	3
▪ Capital rationing	3
▪ Possibility of abandonment or expansion	3
▪ Impact of inflation	3
▪ Analysis of and allowance for risk	2
▪ Probabilities and decision trees	1
▪ Sensitivity analysis (including the use of equivalent annual annuities)	3
▪ Scenario and Montecarlo analysis	1
▪ Qualitative factors	3
▪ Post-investment audit	1
▪ International capital budgeting	2
▪ Sustainability factors	1
Sources and forms of finance	
▪ Capital and money markets as potential sources of finance	2
▪ Identification of possible markets and most appropriate market	2
▪ Basic understanding of the workings of capital and money markets	1
▪ The theory of capital structure	2
▪ Long- and short-term finance	2
▪ Asset securitisation	1
▪ Discounting and factoring of accounts receivable	1
▪ Leasing vs borrowing	2
▪ Foreign finance	2
The dividend decision	
▪ Factors affecting the dividend decision	2
▪ Relevance and irrelevance theories	2
▪ Setting appropriate dividend policies	2
▪ Scrip dividends	2
▪ Share buy-backs	2
Management of working capital	
▪ Accounts receivable (excluding discounting and factoring which are included under sources and forms of finance above)	3
▪ Inventories (including a basic knowledge of EOQ)	3
▪ Accounts payable	3
▪ Working capital cycle	3
Treasury function	
▪ Role of treasury	1
▪ Cash management (excluding Baumol & Miller-Ore)	3
▪ Workings of foreign exchange and interest rates	2

<ul style="list-style-type: none"> ▪ Understanding risks related to – <ul style="list-style-type: none"> ▪ foreign exchange ▪ interest rate ▪ duration ▪ refinancing and liquidity risks 	2
<ul style="list-style-type: none"> ▪ Hedging and risk management <ul style="list-style-type: none"> ▪ Operational hedges (natural hedges) 	2
<ul style="list-style-type: none"> ▪ Forwards (e.g. FECs) 	2
<ul style="list-style-type: none"> ▪ Futures 	2
<ul style="list-style-type: none"> ▪ Options 	2
<ul style="list-style-type: none"> ▪ The use of caps, floors and collars in relation to interest rates (excluding the pricing thereof, as well as the offsetting of risk from the perspective of the financial institution) 	1
<ul style="list-style-type: none"> ▪ Swaps (no detailed calculations for interest rate swaps) 	1
<p>Note:</p> <p>The candidates must be aware of and understand the drivers of value of the various derivatives. In particular the drivers of value of FECs and interest rate swaps need to be understood in order to support financial reporting requirements. (See the Accounting and External Financial Reporting examinable pronouncements for the level at which the accounting implications of derivatives are required)</p> <p>For the purposes of the competency framework, derivatives are included from the perspective of their role in risk management. While speculation and trading strategies are excluded from the core competencies and this knowledge list, it is important that candidates are able to discriminate between instances of hedging and speculation.</p>	
Mergers, takeovers and divestitures	
<ul style="list-style-type: none"> ▪ Strategic context 	1
<ul style="list-style-type: none"> ▪ Behavioural implications (including defensive strategies) 	1
<ul style="list-style-type: none"> ▪ Growth strategies of the predator 	1
<ul style="list-style-type: none"> ▪ Legal implications <ul style="list-style-type: none"> ▪ Chapter 5 of the Companies Act and the Takeover regulations ▪ Competitions Act 	1
<ul style="list-style-type: none"> ▪ Impact on pricing considerations <ul style="list-style-type: none"> ▪ Impact of synergy 	2
<ul style="list-style-type: none"> ▪ Financing considerations 	2
<ul style="list-style-type: none"> ▪ Effects on EPS and NAV 	2
<ul style="list-style-type: none"> ▪ Management buy-outs 	2
<ul style="list-style-type: none"> ▪ Black Economic Empowerment <ul style="list-style-type: none"> ▪ Financing considerations 	1
<ul style="list-style-type: none"> ▪ Post-acquisition review 	1
<ul style="list-style-type: none"> ▪ Due diligence 	1

This knowledge reference list comprises the knowledge most relevant to, or most strongly identified with, **Management decision making**. This does not mean the topics listed are relevant to these competencies exclusively. This knowledge reference list may include subject matter that is also relevant to other competency areas.

	Knowledge Level
Cost accounting	
Nature of costs	
▪ Cost classification	3
▪ Cost behaviour	3
▪ Cost-volume-profit analysis	3
▪ Cost estimation	
○ High-low	3
○ Scattergraphs	1
○ Regression	1
▪ Cost objects	3
▪ Joint and by-products	3
<i>The focus will be on the relevance and allocation basis of costs, not financial accounting recording thereof. The focus in respect of joint and by-products will be on the significance of the costs from a decision making perspective, not on the allocation thereof</i>	
Costing and cost management: Material	
▪ Recording material costs (direct and related)	3

	Knowledge Level
<i>Is required as base knowledge for other areas – will not be specifically examined</i>	
▪ Bases of inventory valuation	
○ FIFO	3
○ Weighted average	3
○ Standard cost	3
○ Specific identification	3
<i>Inventory valuation bases will not be examined beyond knowledge level 1. Material cost will only be examined to the degree that as part of total cost it may influence decisions under consideration or performance management</i>	
Costing and cost management: Labour	
▪ Recording labour costs'	3
<i>Is required as base knowledge for other areas – will not be specifically examined. Labour costing only to be examined to the degree that as part of total cost it may influence decisions under consideration or performance management</i>	
▪ Bases of assigning costs	3
▪ Time	3
▪ Piece	3
▪ Management of labour costs	3
Costing and cost management: Overheads	
▪ Recording overhead costs	3
<i>Is required as base knowledge for other areas – will not be specifically examined</i>	
▪ Bases of assigning overheads to cost objects	3
○ Absorption vs variable costing	
○ Traditional volume-based measures	
○ Activity-based costing and cost drivers	
Product or service costing	
▪ Types of costing systems	3
○ Job costing (batch costing)	
○ Process costing systems	
<i>Is required as base knowledge for other areas – will not be specifically examined. Emphasis should be placed on the principal of equivalent units and the impact of spoilage on product costs</i>	
▪ Information technology implications (integration)	1
Planning and control	
Budgeting and control	
▪ Corporate strategy and long-term planning (as it relates to budgeting)	1
○ Value chain	
○ Supply chain	1
▪ Budgeting	
○ Responsibility centres	3
○ Behavioural aspects	2

	Knowledge Level
○ Master, capital, cash and subsidiary budgets	3
○ Fixed and flexible budgeting	3
○ Zero-base budgeting	1
○ Activity-based budgeting	1
○ Rolling forecasts	1
▪ Cost management	1
○ Activity-based management	
○ Business process re-engineering	
○ Total quality management	
○ Costs of quality	
○ Just In time	
○ Target costing	
○ Life cycle costing	
Standard costing	
▪ Design of standard costing systems	3
▪ Variance analysis (calculation and interpretation of variances)	3
<i>Capacity, efficiency and idle time variances will not be examined</i>	
▪ Reporting on variance analysis	3
▪ Reconciliation of budget to actual	3
▪ Investigation of variances	1
▪ Pro-rating of variances and compliance with the relevant accounting standard	3
Performance management	
▪ The role of decentralised control	3
▪ Responsibility accounting	3
▪ Performance measurement and incentivisation of managers	3
○ Possible performance measures	
○ Including economic value added and market value added	2
○ Advantages and disadvantages of each	3
○ Behavioural aspects	3
○ Incentivisation (long-term reward strategy)	2
○ Share based compensation (see Section III - Accounting and external reporting, for reporting requirements)	2
▪ Transfer pricing	2
<i>See taxation syllabus for tax implications. Focus will be on the behavioural aspects of transfer pricing as well as the calculation of minimum and maximum transfer prices</i>	
▪ Non-financial performance measures including environmental, social, and governance factors	2
▪ Balanced scorecard	1
▪ Benchmarking	1
Decision making	
▪ Criteria for relevant information	3
▪ Application to decisions	3
○ Pricing (long-term and short-term pricing, relevant costing)	3

	Knowledge Level
o Capacity utilisation	3
o Scenarios	
o Special orders	3
o Make or buy	3
o Product mix	3
o Theory of constraints	1
o Sell or process further	3
o Product line decisions	3
o Adding / dropping parts of operation	3
o Identification of the requirement for, and the ability to apply, the following decision-making criteria:	3
o Contribution per unit of limiting factor	1
<i>Doing linear programming is not required. The focus will be on the circumstances under which linear programming would be required to solve a multi-product, multi-constraint scenario and which elements are required to do the programming (instruct the tool). Candidates must also be able to interpret the results of such linear programming. In other words, candidates are required to consider and conclude on whether linear programming is required, but the execution thereof is excluded from the core competencies</i>	
▪ Short-term vs long-term implications and relationship and integration with capital budgeting	3
o Including an analysis on the six capitals from a short- and long-term perspective in line with the company's strategy	3
▪ Sensitivity analysis (application of CVP to decision making)	2
▪ Risk and uncertainty (in the context of management accounting and decision making)	2

APPENDIX B1: 2ND YEAR COURSE OUTLINE EXAMPLE

Management Accounting 234

University of the Western Cape 2018



UNIVERSITY of the
WESTERN CAPE

MANAGEMENT ACCOUNTING 234

(MAC234)

2018

MODULE 1

Cost Terminology and Cost Behaviour

Contents:

1. Module information

1. Module Objectives
2. Introduction
3. Module notes

2. Module activities

1. Required readings
2. Pre-lecture questions
3. Tutorials for the week

1.1 Module objectives

On completion of this module, students should be able to:

1. Explain the basic concepts and processes in establishing the costs that are incurred when producing a product or providing a service.
2. Calculate record and report information necessary for effective cost management.
3. Identify which costs are to be allocated to inventory, and which are expenses in the statement of financial performance.
4. Distinguish between direct and indirect costs.
5. Split mixed costs into fixed and variable components, using different methods.

1.2 Introduction

An understanding of the various attributes that costs have underlies the discipline of management accounting; the 3 principle cost attributes (nature, timing and behaviour), which in turn give rise to some fairly specific terminology, which you need to be very familiar with.

1.3 Module notes

1 Cost Terminology and Cost Behaviour

1.1 *Nature (Manufacturing or Non-manufacturing)*

Manufacturing Cost

Definition: All costs incurred in the manufacturing process.

APPENDIX B2: 3RD YEAR COURSE OUTLINE EXAMPLE



University of Fort Hare
Together in Excellence

FACULTY OF MANAGEMENT AND COMMERCE

NKUHLU DEPARTMENT OF ACCOUNTING

LEARNING GUIDE

YEAR: 2021

Management Accounting and Finance III

Course Code:	AFC301E
Course Credit Value:	32
National Qualifications Framework (NQF) Level:	7
Lecturer:	Prof. L.Y.Majova-Songca
Name of course co-ordinator:	Prof. L.Y.Majova-Songca

4. Learning Outcomes

On completion of this module, students should be able to achieve the following outcomes:

Outcome 1

Analyse an entity's financial situation.

Outcome 2

Analyse an entity's costing system for decision-making purposes.

Outcome 3

Calculate and explain advanced standard costing concepts

Outcome 4

Design divisional financial performance measurement reports

Outcome 5

Apply transfer pricing costing principles

Outcome 6

Evaluate and interpret financial statements

Outcome 7

Provide advice on sources of finances and capital structure

Outcome 8

Apply various capital budgeting techniques to investment decisions

Outcome 9

Advise on appropriate financing for investment decisions

Outcome 10

Value various financial instruments and equity

APPENDIX B3: CTA COURSE OUTLINE EXAMPLE



FACULTY OF ECONOMIC AND MANAGEMENT SCIENCES

SCHOOL OF ACCOUNTANCY

**Managerial Accounting and Finance
EMFM 6808 / 6838 / 5808 / 5838**

MODULE GUIDE

YEAR: 2019

<p>UNIT 3.4: PERFROMANCE MANAGEMENT</p>
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1.1 Module objectives

On completion of this module, students should be able to:

1. Evaluate an entity's performance incentive schemes
2. Develop appropriate performance incentive measures in light of an entity's goals and strategic objectives
3. Identify and use financial analysis tools and methods appropriate to the purpose of the evaluation, including:
 - ratio and trend analysis
 - CVP and sensitivity analysis
 - appropriate categorisation, allocation and presentation of financial information
4. Identify, determine, explain and exclude the effect of any distortions resulting from the application of IFRS or the entity's internal or external accounting policies on the financial performance of the entity
5. Identify reasons for any areas of strength or concern in performance, including management control over the entity and decision making, as well as the nature of the entity's product, competitive position, operations, activities and operating environment
6. Identify areas and make and/or evaluate suggestions for potential improvement in profitability, management of resources, enhancement of the value of the (or maximisation of service delivery outcomes). Conducts further analysis of recommendations, utilising decision-making techniques, and identify further relevant financial considerations and appropriate cost management techniques (including, but not limited to, cost driver identification and analysis, the behaviour and relevance of costs to long-term decision making and control)) and control mechanisms.