

**RESEARCH TITLE**

# Cultivating socially just responsible citizens in relation to university accounting education in South Africa

**Name:** Dr Judith (J.) Terblanche  
**Supervisor:** Distinguished Professor Yusef (Y.) Waghid  
**Institution:** Stellenbosch University, South Africa  
**Year of Award:** 2019  
**Qualification:** PhD

**ABSTRACT**

*The aim of this study – situated within the particular South African context that has been marred by systemic inequality and social injustice – was to determine whether higher education institutions could cultivate and nurture socially responsible democratic citizens. Secondary research questions focused on the required teaching and learning practices that support democratic citizenship education, and on the identity of the university educator responsible for implementing these teaching and learning practices. In particular, the focus was on the advantages of utilising deliberative encounters as a pedagogical strategy in higher education. In the development of the study, the emphasis particularly shifted to the consideration of whether deliberative encounters could assist in cultivating socially responsible chartered accountants. The research approach used was pragmatism, which was appropriate to focus on the possible responses to existing societal problems. Within this framework, deconstruction was applied as method in order to determine whether any marginalised voices were absent from this particular discourse. Through applying Foucault's genealogical analysis to the chartered accountancy educational landscape in South Africa, three mechanisms of disciplinary power were identified, namely the accreditation process, the issue of a competency framework and the writing of an examination. As a result of these mechanisms in operation, it was found that critical thinking pertaining to knowledge construction, the decoloniality of the curriculum, deliberative encounters as teaching and learning practice, and principles in support of the ubuntu practice were largely absent from the chartered accountancy educational landscape. In response to the above-mentioned findings, the study proposes that the re-education of the chartered accountancy profession should include a re-negotiation of the relations and roles of each stakeholder involved in the education process. The study further argues for a transformation in terms of the identity construction of a chartered accountant. Chartered accountants should primarily identify as responsible future business leaders with a unique professional skill set as secondary requisite. Furthermore, various teaching and learning practices that support democratic citizenship education and which could result in the cultivation of socially responsible chartered accountants should be adopted by chartered accountancy university educators at higher education institutions.*

**Keywords:** chartered accountant, deliberative encounters, democratic citizenship education, power, responsible leaders, social justice

The full thesis can be found at <http://hdl.handle.net/10019.1/107058>