Towards Global Citizenship Education: Implications for the South African Higher Education Accounting System

Elton Pullen
Stellenbosch University, South Africa
epullen@uwc.ac.za

Yusef Waghid
Stellenbosch University, South Africa
yw@sun.ac.za

Abstract

This article builds on prior calls to liberalise accounting education both globally and within a South African context, where the accounting curricula tend to have a technical and vocational bias. The authors specifically focus on the chartered accountancy (CA) education landscape in the country, where they call for the adoption of global citizenship education (GCE) within the CA education curricula. The authors’ contention is that if notions of GCE manifest within the CA education landscape, they increase students’ chances to become liberated and empowered. Additionally, they argue that adopting notions of GCE within the CA education pedagogy is vital to the development of citizenship competencies and relational acumen as outlined by the new CA2025 competency framework drawn up by the South African Institute of Chartered Accountants (SAICA). Finally, the authors contend that there are significant challenges to implementing GCE within the current CA education context, but they contend that these challenges do not minimise the urgent imperative for CA education to produce chartered accountants (CAs) who are both technically astute, as well as socially and ethically aware, within a global context.

Keywords: chartered accountancy; accounting education; South African Institute of Chartered Accountants; global citizenship education; pedagogy; CA2025; citizenship competence; relational acumen; social awareness; ethical awareness

Introduction and Background

There has been widespread agreement on the need to broaden accounting education both on a global context as well as a South African context (Bedford et al., 1986; Behn et al., 2012; Black, 2012; Terblanche, 2019; Terblanche and Waghid, 2021). Calls for reform...
have specifically centred around the need for accounting education to embrace the contextual, social, environmental, ethical and cultural components of accounting (Amernic and Craig 2004; Botes, Low and Chapman 2014; Boyce 2008; 2014). Despite the calls for social reform, where there have been formal changes to the accounting curricula, these have tended to reinforce the technical and vocational orientation of accounting. This is due to the fact that change agendas have been largely driven by changes in accounting practice and the profession’s perceived changing needs (Behn et al. 2012).

Within the South African context, accounting education is arguably led by the South African Institute of Chartered Accountants (SAICA), as they are regarded as the current accounting profession leadership in South Africa (IFAC 2021). SAICA is responsible for chartered accountancy (CA) education in South Africa but has outsourced its entire academic responsibilities to accredited universities, while maintaining significant control over the higher education accounting curriculum. This significant control is achieved mainly because SAICA accredits university accounting programmes using ongoing monitoring and accreditation criteria. Fundamental to a university maintaining their ongoing SAICA accreditation, is the success rate of their graduates in the SAICA Initial Test of Competence (ITC) exam (Venter and De Villiers 2013). The SAICA ITC exam is the first of two qualifying exams set by SAICA and written by prospective chartered accountants (CAs) after completing a SAICA accredited academic programme. This academic programme typically includes a three-year undergraduate accounting degree as well as a one-year post-graduate diploma in accounting (PGDA) or otherwise known as a certificate in the theory of accounting (CTA) (SAICA 2019). The SAICA ITC exam assesses the academic curriculum which has also been developed by the professional body. This curriculum is known as the SAICA competency framework (Wood and Maistry 2014). Like the observations noted by Behn et al. (2012), where changes have been made to the SAICA competency framework, these have largely been driven by the needs of the finance profession in South Africa. One such example is noted here.

In November 2013, Sizwe Nxasana, then chief executive officer (CEO) of the FirstRand Group, gave a speech to a group of finance experts at an event called the SAICA Leaders in Finance Summit. As might be expected, the event was well attended by CAs. In his speech, Nxasana (Gilmour 2013, 1) made the following contentious statement: “chartered accountants need to up their game”. The main argument of his message was that traditional CAs were terrible at strategy, information technology and solving problems. A year removed from Nxasana’s speech, SAICA introduced a new way of assessing CAs. Up until the end of 2013, for the second and final qualifying exam in the CA qualification journey, prospective CAs had a choice between writing an auditing focused exam known as the Professional Preparatory Examination (PPE) or a Financial Management exam. Since 2014, all prospective CAs have to write the SAICA Assessment of Professional Competence (APC) exam for their second and final qualifying exam. It should be noted that the APC exam has a greater emphasis on
strategy, information technology and the ability to solve problems than both the PPE and Financial Management exam (SAICA 2020). Therefore, the move to the SAICA APC exam seems in direct response to changing professions needs as Nxasana remarked (Gilmour 2013). In making this remark, consider then SAICA project director of education’s remark, Helen Bimbassis (2013, 47), when she stated that: “The introduction of the APC is part of SAICA’s carefully planned strategy to ensure that the CA(SA) remains the pre-eminent business qualification in South Africa and a highly relevant and respected qualification in South Africa and abroad.”

As a result of the introduction of the SAICA APC exam in 2014, there was therefore a need to update the SAICA competency framework, which resulted in many iterations of the SAICA competency framework particularly between the period of 2013 to 2019 (SAICA 2021). However, these iterations have done little to move the accounting pedagogy away from its technical and vocational focus (Terblanche 2019; Terblanche and Waghid 2021). In fact, we would argue that it has simply placed a greater emphasis on the technical competencies required by the profession, such as technology and strategy, as called for by Nxasana (Gilmour 2013). In making this argument we consider the SAICA 2018 competency framework, which raised the level of proficiency required by prospective CAs for both strategy competencies as well as information technology competencies (SAICA 2019).

The traditional technical and vocational approach to accounting education both globally and in the South African context, is in some ways quite surprising, when we consider that historically, one of the perceived benefits of a university degree for admission into the accounting profession was a better-rounded accountant (Merino 2006). According to Carr and Matthews (2004, 94), however, this perception “has faded over time”. Carr and Matthews (2004, 95) specifically remark how university accounting education globally has: “failed to explicitly acknowledge that the role of the university is to foster the personal, moral and civic growth of undergraduates”. Our understanding of Carr and Matthews’ (2004) assertion is that accounting education has failed in instilling the liberal “habits of mind” (Newman 1996). We are supported in our understanding by Boyce et al. (2019, 277) when they assert that:

A broader curriculum, consistent with the goals of a “general” or liberal education applied in the contemporary context, would necessarily move beyond the aspiration to inculcate liberal ‘habits of mind’ and would be situated within the broader socio-political and natural environments in which accounting plays a pivotal role.

In this article, we argue for the adoption of notions of global citizenship education (GCE), which is a subset of liberal education, within the South African CA education curricula. We posit that the fundamental purpose of liberal education is citizenship preparation. In making this assertion we consider Walker (1948, 77) who comments that:
graduates must be first of all be good citizens in a democracy. If they wish also to be technicians, let us provide good technical training. But I hold that such training must be secondary and subordinate to good preparation for citizenship and civic leadership. I believe, too, that preparation for citizenship is the unique function of liberal education.

Our understanding of Walker’s (1948) remarks is that the elimination of virtually all liberal education from technical curricula should be halted. When he regards specialisation as secondary, we deduce that while it is necessary for all students to have an education that will prepare them to shoulder the responsibilities that all citizens in a democracy will face, it is not necessary for all students to be specialists.

It is against the above backdrop that we argue for the adoption of notions of GCE within the CA education landscape. We firstly explore CGE as a form of education that can teach students citizenship in a global context. Secondly we explore how the manifestation of CGE in CA education can result in the possibility of accounting students becoming for liberated and empowered. Finally, we consider the challenges to CGE implementation within the current CA education landscape.

What Is Global Citizenship Education?

Citizenship education can be seen as the preparation of young people to be responsible and accountable citizens in a society (Veugelers, 2011). The Council of Europe provides a more specific definition when it regards citizenship education 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).

Therefore, GCE can be viewed as a type of citizenship education aimed at better equipping students to exercise their human rights and responsibilities within a global context. In essence, the notion of citizenship is enlarged in GCE. Citizenship is no longer solely about belonging to a specific nationality, but also to the global community (Veugelers, 2011). Nussbaum (1998) regards a liberal education as fundamental to achieve the ideals of GCE. For Nussbaum (1998, 8), the concept of GCE is inextricably linked to the ideals of a liberal education, when she states that:

When we ask about the relationship of a liberal education to citizenship … We are drawing on Socrates’ concept of the “examined life”. On Aristotle’s notions of reflective citizenship, and above all on Greek and Roman Stoic notions of an education that is “liberal” in that it liberates the mind from the bondage of habit and custom, producing people who can function with sensitivity and alertness as citizenship of the whole world.

Nussbaum (1998, 9) essentially argues for three abilities vital to the cultivation of humanity in the modern world, where people are interconnected. First is the Socratic ability to criticise one’s own traditions and to carry on an argument on terms of mutual
respect for a reason. Second is the ability to think as a citizen of the whole world, not just of some local region or group. Third, and finally, is 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. Veugelers (2011, 476) regards Nussbaum’s (1998) notion of GCE as being a moral appeal on citizenship education when he states that:

The essence of Nussbaum’s cosmopolitism is the idea that it would be immoral to base citizenship education on geographical borders that are, in moral respects, quite arbitrary. Nussbaum’s strong point is her moral appeal on citizenship education. This moral appeal is the criterion for all actions. Sharing, taking responsibility for each other and preventing exclusion are the essential elements of this moral global citizenship.

Nussbaum’s moral appeal on citizenship education is akin to Waghid’s (2018) appeal for a values-based approach to democratic citizenship education at South African universities. Waghid (2018, 97) argues that:

If global citizenship education in southern Africa, most notably South Africa, were to be enacted commensurately with a values-based approach of democratic citizenship education, the possibility exists that deeper levels of openness, accountability and democracy would be enacted and manifested in higher education institutions …

Included in these values are: “equity, tolerance, multilingualism, openness, accountability, social honour, democracy, social justice, equality, non-racism and non-sexism, Ubuntu (humanness and human interdependence), an open society, accountability, the rule of law, respect and reconciliation” (DHET 2001, 3). Waghid (2018, 97) argues further that:

an enactment of such “values” can lead to a much desired dissonance in pedagogical encounters that could deepen the cultivation of democratic citizenship education so necessary to advance global citizenship education especially as the latter can sustain deliberative democratic communities.

Considering Waghid (2018), we contend that a global approach to democratic citizenship education “values” can increase acknowledgment of people’s rights and duties; nurture human rights discourses in a democratic and open atmosphere; and exercise universal and equal moral regard to all individuals and groups.

An extension of Nussbaum’s (1998) moral appeal on GCE as well as Waghid’s (2018) values-based approach to GCE, is deliberative democracy. Enslin, Pendlebury and Tjiattas (2001, 116) regard the instilling notions of deliberative democracy as an approach to citizenship education that has the potential to instil in students the ability to: “make a reasoned argument, written or oral, as well as the abilities to co-operate with others, to appreciate their perspectives and experiences and to tolerate other points of view”. According to Benhabib (1996), democratic deliberation produces a robust model of deliberative democracy, whose strength is founded on the legitimacy established by
collective deliberation methods based on practical reasoning. Legitimacy is essentially a function of all stakeholders’ rational agreement, which can only be achieved via deliberation. In our view, Benhabib's (1996) idea of deliberative democracy is synonymous with the ideals of GCE. This is because she is of the view that anyone, even non-citizens of a country, can engage in deliberative encounters, if they can justifiably show that they are relevantly affected by the proposed norm under question (Benhabib 1996).

The inclusion of non-citizens in deliberative encounters is akin to Nussbaum’s (2002) moral appeal to CGE where she regards preventing exclusion as one of the essential elements of global citizenship (Veugelers, 2011). Furthermore, collective deliberation also requires the enactment of values, such as equity, tolerance, openness, democracy, social justice, equality, non-racism and non-sexism, Ubuntu (humanness and human interdependence), and so on, as argued for by Waghid (2018, 97) in his values-based approach to GCE.

In the latter part of this article, we explore the benefits of Nussbaum’s (1998) moral appeal on GCE, Waghid’s (2018) values-based approach to GCE, as well as Benhabib’s (1996) idea of deliberative democracy, to CA education in South Africa. We first however consider why the CA pedagogy needs to incorporate the ideals of GCE. Specifically, we aim to show how the evolution of the SAICA competency framework requires that the ideals of a liberal education, are incorporated within the CA pedagogy in South Africa.

The CA2025 Competency Framework

Earlier, we argued how the SAICA competency frameworks introduced up until 2019, seemed to have a technical and vocational focus. It is, however, our view that there are opportunities for the introduction of liberal arts competencies within the CA education pedagogy, following the introduction of the new CA2025 competency framework (hereafter CA2025 framework) in 2021. While the CA2025 framework has retained many of the technical competencies required in previous SAICA competency frameworks, it does introduce some competencies which are synonymous with the ideals of CGE. In this regard, we emphasise that the CA2025 framework requires prospective CAs to have an advanced level of proficiency in citizenship competence, as well as relational acumen. Acumen is the skill of being able to make good decisions quickly. Synonyms for acumen include “judgment”, “intelligence”, “perception” and “wisdom” (HarperCollins 2008). Included in relational acumen are skills such as “communication skills”, “leadership skills”, “people skills” and “teamwork” (SAICA 2021).

The CA2025 framework levels of competence are categorised from level 1, being the foundational level of competence, to level 3, being the most advanced level of competence for a particular competence or learning outcome. The CA2025 framework regards citizenship competence as a professional value and attitude. For all
competencies listed under professional values and attitudes, a level 3 competence level implies that prospective CAs need to display these values and attitudes: “Always under all circumstances. In a difficult context with complex situations and/or circumstances” (SAICA 2021, 8). Relational acumen, as mentioned above, is regarded as an enabling competence within the CA2025 framework. For all competencies listed under enabling competencies, a level 3 competence level implies that prospective CAs need to:

- display an advanced level of task understanding (clear problem identification, thorough analysis/evaluation and useful recommendations are made). Integrating multiple knowledge sources and skills in all areas, to perform a task. Relying on own actions complemented by actions of others for which formal responsibility is carried. (SAICA 2021, 8)

We regard the advanced levels of proficiency required for both citizenship competence and relational acumen, as quite ambitious, given the tendency for the CA education pedagogy to be so technically focused. In our view, it is especially ambitious if the ideals of a liberal education are not embraced within the CA education pedagogy. Nevertheless, the explicit reference to develop citizenship competence and relational acumen at such at advanced levels, within the CA2025 framework, at least indicates a written intent on the part of SAICA to develop prospective CAs who are better-rounded rather than just being technocrats. We now move on to discuss how GCE could result in the development of these competencies in students, to the benefit of the profession and, most of all, society.

Benefits of GCE within CA Education in SA

It is our view that the key thread which runs through Benhabib’s (1996), Nussbaum’s (2002), and Waghid’s (2018) approaches to GCE, is the need to prevent exclusion and promote inclusion, within democratic encounters. This thrust of GCE therefore brings to the fore a concern towards “the other”, as coined by Derrida’s (1984) reflection of deconstruction. Derrida (1984, 124) posits that: “Rather than being destructive, negative, or an enclosure in nothingness, deconstruction is an openness towards the other”. 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)

Derrida (1992, 20) furthermore regards a concern for “the other” as justice when he argues that:

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’s (1984; 1992) concern for “the other” relates to Waghid’s (2018) values-based approach to GCE, as it requires an embodiment of values, such as equity, tolerance, openness, democracy, social justice, equality, non-racism and non-sexism, Ubuntu, and so on. Similarly, to develop the ability to imagine what it would be like to be in the position of someone very different from oneself, as argued by Nussbuam (1998), would also require the willingness to take shared responsibility for “the other”. Finally, implied within Derrida’s (1984; 1992) concern for “the other”, is the need for inclusion which is the pulse of Benhabib’s (1996) idea of deliberative democracy.

In summary, we contend that global democracies have a greater chance of succeeding if their participants exercise their liberty and responsibility, while also being mindful and open to the humanity and dignity of “the other”. We now briefly discuss how pedagogical environments which foster an awareness of “the other” could hold benefits for the development of citizenship competence as relational acumen, as outlined in the CA2025 framework.

In relation to citizenship competence, the CA2025 framework (SAICA 2021, 15) highlights the following as the learning outcomes that an entry-level CA should achieve:

- Seek opportunities to demonstrate a responsive, valuing and tolerant approach to cultural diversity and individual differences.
- Evaluate, for a specific course of action, its impact on the community in which you live and work, and on the local environment.

We would argue that these learning outcomes are akin to notions of CGE marked a concern for “the other”. Specifically, the need to seek “opportunities to demonstrate a responsive, valuing and tolerant approach to cultural diversity and individual differences’ speaks to a need to be ‘concerned with the cultivation of citizenship in the world”’ (Waghid 2021, 110). Furthermore, we posit that the need to evaluate how a specific action “might impact on the community in which you live and work, and on the local environment” speaks to need for CAs to be keenly aware of how their actions affect others.

The relational acumen in the CA2025 framework includes communication skills, leadership skills, people skills and teamwork. Some of the learning outcomes of these skills are highlighted below (SAICA 2021, 22):

- Demonstrate awareness of language differences in all cross-cultural communication.
- Treat others respectfully, courteously and equitably.
- Apply personal influence and negotiation skills to persuade others and build consensus.
- Voice own opinion and debate in an effective manner.
• Share knowledge and demonstrate cooperation and collaboration to achieve team goals (including interactions within and between multi-functional, multicultural, and multi-disciplinary groups).

We regard it as quite evident that the above learning outcomes require prospective CAs to have the disposition of being concerned with the wellbeing of others. If they are to meaningfully engage with others, especially those very different from themselves, it stands to reason that the fostering of values such as “equity”, “tolerance”, “openness”, “equality”, “non-racism”, “non-sexism”, and so on, as argued by Waghid (2018) in his values-based approach to GCE, is of paramount importance.

In addition, we regard the following outcomes outlined in the CA2025 framework (SAICA 2021, 22), namely: “apply personal influence and negotiation skills to persuade others and build consensus” and “voice own opinion and debate in an effective manner” as being best developed by deliberative encounters. In making this assertion we consider that deliberative democracy as advocated by Benhabib (1996, 69) is premised on inclusion and entails “collective deliberation conducted rationally and fairly among free and equal citizens”. Furthermore, given as stated by Benhabib (1996, 71) that: “no single individual can possess all the information deemed relevant to a decision affecting all” deliberative encounters therefore also allow for independent opinions to be rationally considered which has the potential to lead to a shared consensus in a given context.

Having discussed some of the benefits of GCE for CA education, in the next section we consider some of the limitations to successfully implementing notions of CGE within the pedagogy in a South African context.

Limitations of the Implementation of GCE within the CA Education Landscape

While the CA2025 framework holds the potential for the development of notions of GCE, we are mindful that there may be significant resistance to incorporate these notions within the CA education pedagogy. Our view is that this resistance is mainly driven by three factors, namely: the SAICA knowledge list contained with the previous and CA2025 competency frameworks; the current form of the SAICA ITC examination; and finally, the limited pedagogical expertise of CA academics within SAICA accredited universities. We will discuss each of these limitations more broadly below.

The SAICA (2019) knowledge list contains the technical content that is be examined in any given SAICA ITC examination sitting. The results obtained by students in the SAICA ITC examination reflect on the respective SAICA accredited university from which students obtained their CTA. This is as the SAICA ITC results are publicised per accredited university and are used to attract prospective students. Terblanche (2019, 14), asserts that: “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”. Furthermore, SAICA accredited universities must achieve a minimum pass rate in the SAICA ITC examination to maintain their accreditation status (Wood and Maistry 2014).

The relationship between the SAICA knowledge list and the publicised SAICA ITC results is significant when considering the teaching and learning (T&L) model applied within the CA pedagogy. CA academics in South Africa have tended to blame the SAICA knowledge list contained in the SAICA competency framework, as causing the accounting curricula to be overloaded (Pullen 2022). Nevertheless, CA academics ensure they cover everything that can be assessed in the SAICA ITC to ensure that the publicised ITC results are favourable for their university. The implication of this T&L approach applied in the CA pedagogy, is that CA academics cover the syllabus through instructional modes of teaching, which “stultifies” learning according to Rancière (1991, 7). A further implication of the SAICA ITC exam, is that the exam is technically focused. The CA2025 framework does contain some explicit relations to notions of CGE as discussed earlier. However, given the highly publicised nature of the SAICA ITC results, and the fact that it is a technically focused exam, we contend that fostering notions of GCE will still only be given implicit attention within the CA pedagogy.

A further limitation to the fostering of notions of GCE within the CA pedagogy, is that CA academics tend to enter the academe with no pedagogical training. In making this statement, we are supported by Wood and Maistry (2014), who argue that many CA academics at SAICA accredited universities, are “highly qualified professionals with rich work experience but very limited pedagogical expertise” (Wood and Maistry 2014, 230). Therefore, CA academics tend to adopt the technically focused T&L approaches that they were exposed to as students. Furthermore, CA academics at SAICA universities also tend see their explicit role as preparing students for the SAICA ITC exam which we have already discussed to be overly technically focused (Pullen 2022). We are therefore of the opinion that if CA academics lack pedagogical expertise, or do not develop an appreciation for the incorporation notions of GCE within the CA pedagogy, then competencies, such as citizenship competence and relational acumen as outlined within the CA2025 framework, will remain largely underdeveloped in prospective CAs.

Conclusion

In this article, we have discussed the potential for CA education to move from a largely technically focused pedagogy to one that nurtures the development of prospective CAs who are both technically astute, as well as inquisitive citizens capable of making decisions that take into consideration not just the interests of the business and the profession, but also civil society at both a local and global level. However, we recognise that we have proposed significant challenges to the curriculum reform in this article. Therefore, future research might investigate how these challenges could be overcome.
The imperative for change is urgent if CA education is to produce better-rounded CAs who can deal with a more complicated and significantly altered personal, professional and social world.

References


Pullen and Waghid


