



Leadership for a Sustainable Tomorrow

Reimagining Chartered Accountancy
Education in South Africa

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Accounting education, citizenship, critical pedagogy, curriculum transformation, ethical leadership, Global South, responsible leadership, social justice, sustainable business.

Abstract

Chartered Accountants (CAs) dominate corporate leadership roles in South Africa and hold the capacity to shape economic and social outcomes. South Africa still experiences socio-economic inequality, and in recent corporate governance failures, CAs was involved in decision-making capacity. Given this context, this conceptual study considers the question: *How can Chartered Accountant education be reimagined to develop ethically grounded, socially responsible professionals who are equipped to make consequence-aware decisions and to contribute to sustainable value creation and business resilience?* Drawing on Paulo Freire's critical pedagogy and critical consciousness (Freire 1996), Michel Foucault's analysis of knowledge and power (Foucault 1977, 1980a, 1980b, 1990, 1995), Carlos Torres's global citizenship education (Torres 2017), and Yusef Waghid's *ubuntu*-inspired deliberative democratic education (Waghid 2018), the article develops an integrated theoretical framework for cultivating a consciousness of socially responsible decision-making within a BCom in Accounting. Using a conceptual-theoretical, qualitative approach, the framework is illustrated through selected examples from the design of a newly developed three-year BCom in Accounting curriculum, including an intentional strategy-and-leadership theme spanning the degree and the integration of professional attributes and values across other delivery themes. The main argument is that accounting education should move beyond a technocratic focus to become a pedagogical site for human transformation, ethical citizenship, and social justice-oriented professional formation.

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1. Introduction

In South Africa's unequal socio-economic landscape, where Chartered Accountants (CAs) occupy a disproportionate number of corporate leadership roles, there is an urgent need to rethink how accounting education cultivates ethical, socially conscious graduates. The education of future CAs must evolve beyond technical competence to foster human transformation and ethical citizenship. This conceptual study proposes a theoretical framework for cultivating a socially responsible decision-making consciousness in graduates of the Bachelor of Commerce in Accounting (BCom).

The primary research question for this paper is: *How can Chartered Accountant education be reimagined to develop ethically grounded, socially responsible professionals who are equipped to make consequence-aware decisions and to contribute to sustainable value creation and business resilience?* To explore this, we develop a theoretical framework that combines Paulo Freire's (1996) critical pedagogy, particularly his notions of critical consciousness, with insights from Michel Foucault's (1977, 1980a, 1980b, 1990, 1995) analysis of knowledge and power, Carlos Torres's (2017) work on global citizenship education, and Yusef Waghid's (2018) notion of *ubuntu*-inspired deliberative democratic education in the African context. These scholars collectively inform an approach to curriculum and pedagogy that aligns with the university's original mission of critical thinking and ethical responsibility (Giroux 2015). By adopting a conceptual-theoretical, qualitative approach, this research presents selected examples from the design of a newly developed BCom in Accounting, showing how a theoretically informed framework can be operationalised in practice to foster ethically conscious and socially responsible accounting graduates.

The novel approach to curriculum design and development led to the adoption of an intentional strategy and leadership delivery theme spanning the three years, as well as to weaving professional attributes and values pervasively throughout the other delivery themes. This resulted not only in scaffolding of technical knowledge across the degree but also in scaffolding of personal and professional development. While the conceptual paper does not yet present empirical findings, it outlines a future research design that involves document

analysis and interviews with curriculum designers, lecturers, and student focus groups.

This conceptual contribution advances the discourse on professional business education by offering a theoretical framework for integrating citizenship and social justice into professional degree programmes. It challenges the traditional, narrow technocratic framing of accounting education and repositions it as a possible site for a richer and nuanced socially responsible business leader and citizen. The theoretical framework is intended not only for curriculum redesign in South Africa but also for broader application in Global South contexts seeking to align professional education with democratic, socially just futures.

2. Context

*We believe we can enable people to become more than they dared imagine,
unlocking their potential to help shape our collective future.*

Milpark Education (2025)

Grounded in the belief that education has the power to expand both individual capability and collective possibility, our educational philosophy views learning as a transformative, rather than merely instrumental, process. It is from this belief as a foundation that we approached the conceptualisation of a new BCom in Accounting qualification.

South Africa’s professional accounting sector is situated within a socio-economic context marked by persistent structural inequality, raising critical questions about the purposes and assumptions underpinning accounting education. Despite the political transition of the mid-1990s, economic disparities remain deeply entrenched. The World Bank (2022) identifies the Southern African Customs Union (SACU) region as the most unequal globally, with South Africa exhibiting the highest Gini coefficient, a standard measure of inequality where higher values indicate greater income disparity. These inequalities are reproduced in labour market outcomes: in the second quarter of 2024, unemployment among

Black/African South Africans stood at 37.6%, compared to substantially lower rates for other population groups (Statista 2024). Such conditions demand professional leadership that is ethically grounded and socially responsive.

CAs occupy positions of disproportionate economic and organisational influence within this context (Terblanche/Waghid 2021). They dominate senior leadership roles in South Africa's corporate sector, including Chief Financial Officer and Chief Executive positions within major JSE-listed companies (SAICA 2025a). This concentration of professional authority suggests that accounting is not merely a technical practice but a socially consequential one. The South African Institute of Chartered Accountants (SAICA) defines CAs as “responsible leaders who behave ethically and create sustainable value for a wide range of stakeholders within an organisation” (SAICA 2025b). It requires integrating technical accounting expertise with professional values, sound judgement, and ethical conduct to maintain public trust and professional legitimacy. By delivering high-quality outputs and making sound decisions, CAs influence organisational value creation by promoting sustainable economic, social, and environmental outcomes.

However, repeated corporate governance failures involving entities such as Eskom, Transnet, Steinhoff, and KPMG South Africa have called into question the profession's ethical orientation and social accountability (Oben 2021). These events point to a credibility gap between the power that accounting professionals exercise and the ethical capacities expected of them.

Critically, this gap cannot be understood solely as a failure of individual conduct. International scholarship locates the problem within the broader higher education context, where accounting curricula are increasingly shaped by neoliberal logics (Martin-Sardesai/Guthrie/Parker 2021) that privilege market relevance, professional accreditation, and employability outcomes (Yates/Mahameed 2023). Such orientations tend to narrow curricula, marginalising ethical deliberation, critical reflexivity, and engagement with social complexity. South African scholars similarly

highlight how technically focused curricula (Terblanche 2019), limited community-engaged pedagogies (Musundwa 2022), and the alienation that many Black accounting students experience constrain the development of ethical judgment and social responsibility (Musundwa/Hammond 2024).

This analysis of South African and international scholarly research suggests a misalignment between the social power of accounting professionals and the educational frameworks that shape their formation. Addressing this misalignment requires a reorientation of accounting education towards pedagogical approaches that foreground relationality, ethical responsiveness, and social justice. In this regard, we believe that educational philosophers such as Freire, Foucault, Torres and Waghid offer a theoretically grounded lens through which accounting education in South Africa can be reimagined as a practice oriented not only towards technical competence, but towards equality, responsibility, and the common good. Next, we will explore the philosophical underpinnings of these scholars.

3. Theoretical framework

In considering Milpark Education’s mission statement and perspective on learning and teaching, our point of departure is the philosophical underpinnings of two educational philosophers: Paulo Freire, known for developing critical pedagogy, whose seminal thoughts were captured in *Pedagogy of the Oppressed*; and Michel Foucault, known for his theory of knowledge and power. In order to consider our context, that of a South African higher education institution situated on the African continent and an accounting qualification aligned with the South African accounting professional landscape, we explored the work of Carlos Torres and the notion of Global Citizenship Education (GCE), and that of Yusef Waghid’s *ubuntu*-inspired pedagogy.

Freire

Freire is known for a few concepts that form part of the theory of critical pedagogy, namely ‘conscientization’, ‘emancipation’, and ‘dialogical’
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pedagogy'. In *Pedagogy of the Oppressed*, Freire (1996) distinguishes between two fundamentally contrasting approaches to education: the banking model and the dialogical model. The banking approach (Freire 1996) conceptualises education as a one-directional process in which learners are positioned as passive recipients of knowledge transmitted by educators, rather than as active participants in the construction of their own learning. In such instances, there is a significant risk of educators becoming mere technicians of learning and students becoming mere knowledge technicians that "shut[s] down students' critically reflective abilities as well as their curiosity, imaginative capacities, and creative ingenuity" (Silverman 2022: 66).

Contrary to this, with a dialogical approach (Freire 1996) which is participatory in nature, the student brings their lived experience and knowledge into conversation with the teacher's. In conversation with one another, the potential of 'conscientization', that of reading the personal, socio-political and economic elements of the contextual world (Boyd 2016), becomes possible. For Freire, problem-solving-focused education is of profound value, more than mere technical knowledge, precisely because students should become socio-politically and economically emancipated. Using social, political, economic, and lived realities as a reflective surface in the educational space fosters a freedom of thought for autonomous decision-making (Vlieghe 2018). Students must consider their worlds, the power structures within them, and their positionality in relation to both.

For meaningful dialogue, with the self and with the other, to happen, a culture or community of learning needs to be fostered amidst diverse viewpoints and cultural lenses. "Dialogue is not simply a teaching technique, but also a process essential to the nature of human beings. We come to know the world and ourselves in and through our interaction with others; knowledge is created in the dialogical encounter" (Boyd 2016: 178). Almost as if, through reflection with one another, teachers and students come to a deeper understanding of who they are and whom they are becoming.

Foucault

Foucault conceptualises power and knowledge as inseparable, co-constitutive forces that shape social life, institutions, and individual subjectivities

(Foucault 1977; 1980a; 1980b). Knowledge is never neutral or independent; it is always produced within networks of power that determine what is accepted as truth in particular historical and social contexts. As such, the exercise of power produces knowledge, establishing norms, discourses, and domains of truth that regulate both social practices and individual behaviours (Foucault 1990; 1995).

Power, in Foucault’s view, is diffuse and relational, operating through strategies embedded in everyday interactions, institutions, and societal networks, rather than being concentrated solely in a single actor or institution (Mills 2003; Van der Walt 2010). Individuals are not passive recipients of power; they are active participants who internalise and reproduce the norms and knowledge systems to which they are exposed, while simultaneously having the capacity to resist and challenge these structures (Foucault 1990; Mills 2003).

This supports Freirean thought about the importance of education for critical reflexivity and an understanding of the world and one’s positionality within it for socio-economic and political emancipation. Foucault’s genealogy method of analysis reveals the contingent and historically situated conditions under which particular forms of knowledge emerge and are legitimised, highlighting whose interests are served, which voices are excluded, and how resistance can manifest within power relations (Smart 1985; Segall 2013).

This framework emphasises that the creation of knowledge is inherently political: it defines what counts as true or false, legitimises certain discourses and practices, and marginalises others (Foucault 1977; Smart 1985; Waghid/Davids 2017). By focusing on the interplay between power and knowledge, Foucault provides tools to critically examine context, enabling an understanding of how norms, expertise, and authority are produced and contested, and how alternative configurations of knowledge and practice might be imagined and enacted, i.e. a better socio-economic lived reality.

Torres

UNESCO (2015: 15) argues that the aim of GCE is “to be transformative, building the knowledge, skills, values and attitudes that learners need to be

able to contribute to a more inclusive, just and peaceful world,” and that it addresses achieving the educational Sustainable Development Goal (SDG). This aim aligns closely with that of responsible leadership. In 2017, Torres shared his interpretation of GCE through what he refers to as three global commons: the planet is our only world, people should live peacefully together in a diverse world, and people should live as equal beings in a democratic society.

Social justice in this context asks of teachers to select a curriculum and use pedagogical actions “that aim to foster and promote not only skills but, most importantly, values such as empathy, solidarity and respect for differences and diversity, and actions to address human rights, poverty and environmental issues” (Bosio 2020: 190). Often, this can only be achieved through pedagogical encounters that provoke reflexivity and the promise of moving from noticing and becoming aware to taking action. As such, “GCE is a crucial tool for fostering critical consciousness, collaboration, and interconnectedness in an increasingly globalised world” (Bosio/Torres/Gaudelli 2023: 196) as students are encouraged to explore their biases, lenses, and blind spots in conversation and in relation to others and the self in the learning community. In this way, problem-focused education, concerning the lived social and environmental challenges of students and their communities, offers the promise of moving from social consciousness to praxis. In this way, GCE offers a hope for our planet and its people of a future with enhanced social wellness.

Waghid

Emeritus Archbishop Desmond Tutu (1999: 34–35) defines *ubuntu* as a term that “...speaks of the very essence of being human. When we want to give high praise to someone, we say, ‘Yu, u nobuntu’; ‘Hey, he or she has Ubuntu.’ This means they are generous, hospitable, friendly, caring and compassionate... It also means my humanity is caught up, is inextricably bound up, in theirs”. Premised on the notion of *ubuntu*, Waghid has developed an African philosophy of education that is simultaneously disruptive and caring, allowing for the recognition of human dignity and interconnectedness. Waghid (2018: 60) further states, “an encounter framed

through Ubuntu is a responsible action in the sense that people recognise one another’s vulnerabilities and actually do something about changing what people experience”.

African philosophy of education and African theories of education, while closely related, operate at different levels of abstraction, with the former providing the normative and ontological grounding for understanding what it means to be human, to know, and to learn, and the latter translating these philosophical commitments into pedagogical approaches and practices (Waghid 2013; Letseka 2012). Central to this philosophical tradition is ubuntu, which emphasises relationality, interdependence, and shared humanity (Letseka 2012; Metz 2011). Education grounded in African philosophical traditions, such as *ubuntu* (Waghid 2013), therefore, welcomes the lived experiences of all students into the learning space and offers opportunities to be in conversation with one another, to share their views, to reflect on feedback received, to re-articulate their stance, and, in doing so, to grow in confidence to participate and to belong with others. Importantly, foregrounding African theories and philosophies of education, such as ubuntu, contributes to creating spaces of belonging and epistemic validation for students whose ways of knowing have historically been marginalised. Such approaches help decentre Western epistemic dominance in Higher Education and support more self-determined ways of thinking among those historically marginalised. An African philosophy of education can therefore be seen as inherently linked to two key actions: interacting with others and articulating one’s ideas in their presence. To engage with others in this way, participating in a shared, deliberative environment, places individuals in a position where their understandings are both shaped and challenged within the collective context of education.

Considered together, Freire, Foucault, Torres, and Waghid provide a theoretical framework presenting an alternative pedagogical approach that requires further investigation to illustrate how it can be applied in practice.

4. Methodological approach

To answer the research question *How can Chartered Accountant education be reimagined to develop ethically grounded, socially responsible professionals who are equipped to make consequence-aware decisions and to contribute to sustainable value creation and business resilience?*

We adopted a conceptual-theoretical, qualitative inquiry. Conceptual research focuses on developing new ways of understanding a phenomenon by integrating, reinterpreting, or extending existing theoretical perspectives and the aim is not to explain or generalise empirically (Heinonen/Tom. 2024; Gatley 2023; Wen 2025).

In this study, conceptual inquiry was used to construct a theoretical framework for reimagining CA education, drawing on the work of various philosophers of critical educational theory. Using the proposed theoretical framework as a lens, we considered artefacts, such as programme design and curriculum documents. From these, we selected vignettes to demonstrate how the framework can be operationalised within a specific qualification. This approach is comparable to other studies conducted in Higher Education, such as studies by James (2014) and as a component in Bui's (2025) study.

The study's research question guided the selection of theoretical sources, and due consideration was given to the Global South context. The theorists engaged in this study were chosen because their work addresses the ethical, political, and pedagogical dimensions of education that are often marginalised within technocratic professional curricula. The theoretical framework is not intended as an exhaustive review of critical educational theory. Instead, it engages selectively and purposively with theorists whose work offers conceptual resources for rethinking the aims and practices of CA education. Instead of viewing theories as self-contained systems, they are used as practical tools that can be adapted and combined based on the needs of accounting education. This framework is grounded in specific values and outlines educational principles that emphasise ethics.

To demonstrate how the theoretical framework was applied in practice, the framework was used as a lens to review artefacts. Artefacts included

curriculum design documents, module outlines and assessment guidelines, content, lesson plans and assessments for learning. These materials were purposively selected because they represent the intended curriculum. As such, they provide a relevant way of illustrating how the theoretical constructs were embedded in the pedagogical approach.

We used purposive identification of examples which most clearly demonstrate the intended integration of the four-theorist framework. The process was guided by professional judgement, informed by familiarity with the whole programme, and aimed at ensuring a balanced representation across the four theorists. However, drawing on other research approaches, we followed Patton's (2015) purposive criterion sampling principles to select up to three examples for each theorist in the framework. We used the following as inclusion criteria: (1) clear alignment with the theoretical constructs of the relevant theorist; (2) representation of meaningful teaching, learning, or assessment practice; and (3) demonstrated potential to contribute to graduate attributes of ethical awareness, social responsibility, and sustainability-mindedness.

For each theoretical perspective, one or more illustrative examples are presented as vignettes to demonstrate how core concepts, such as critical consciousness, disciplinary power, deliberative engagement, and global citizenship, can be operationalised within accounting education. In some instances, examples illustrate the integration of multiple theoretical insights, showing how curriculum elements can simultaneously address ethical development, democratic participation, and professional competence.

The result is a curated set of practice-based vignettes that serve to illuminate the framework in action, rather than a comprehensive thematic analysis of all curriculum artefacts. These illustrative examples are not presented as evidence of effectiveness or impact. Instead, they serve to enhance conceptual clarity and demonstrate the coherence between the theoretical framework and curriculum design intentions. According to Hughes and Huby (2004), Jeffries and Maeder (2005), and Torres (2009) (as in Skilling and Stylianides, 2019), vignettes are understood as written, visual, or oral prompts that are methodologically and paradigmatically aligned with the research design,

depict recognisable and plausible situations, and are intended to engage participants in ways that elicit responses such as beliefs, perceptions, emotions, affective reactions, reflective judgments, and decision-making processes. The selection of vignettes was guided by three criteria: (1) clarity of alignment with a component of the theoretical framework; (2) richness of contextual detail; and (3) representativeness of the broader dataset. Each vignette is presented in the findings and discussion section, along with commentary linking it to the relevant element of the theoretical framework.

5. Findings and discussion

This section presents vignettes from the BCom in Accounting programme that demonstrate how the theoretical framework, integrating the work of Freire, Foucault, Torres, and Waghid, has been embedded in the curriculum design. Each sub-section begins with a brief theoretical anchor, followed by one or more illustrative examples drawing from activities, assessments, or learning experiences, and concludes with reflections on their intended contribution to developing ethically grounded, socially responsible, and sustainability-minded accounting graduates.

Freire

Theoretical anchoring

Freire's critical pedagogy conceptualises education as a practice of freedom, oriented towards the development of conscientization, which is the capacity to perceive social, political, and economic contradictions critically and to act against oppressive elements of reality. Within professional education, this entails moving beyond technical mastery towards cultivating critical awareness of how professional knowledge is produced, normalised, and ethically consequential. In the context of accounting education, this translates into an invitation for students to interrogate the assumptions embedded in accounting standards and to reflect on their societal and ethical implications.

Illustrative operationalisation in curriculum design

An illustration of this approach can be seen in the design of learning activities within Financial Reporting and Compliance modules, where technically

prescribed accounting standards are intentionally treated as opportunities for critical interrogation rather than unquestioned authority. While these modules prioritise technical competence, the curriculum is deliberately structured to surface ethical and conceptual tensions embedded within professional norms.

One such illustration involves the treatment of intangible assets. Students engage with both the relevant accounting standard governing the recognition of intangible assets and the broader conceptual framework that underpins the development of accounting standards. They are prompted to identify and reflect on the differences between the definitions and recognition criteria articulated in these two sources, and to critically evaluate the claim by standard setters that these differences nevertheless lead to equivalent outcomes. Through structured peer discussion, students are invited to consider alternative interpretations or outcomes, thereby challenging dominant professional narratives and developing critical awareness of the constructed nature of accounting knowledge.

This critical engagement is further deepened through the examination of a South African court case involving contested claims to intellectual property and future economic benefits. Although the case does not centre directly on asset recognition, it exposes students to the ethical and practical complexities of ownership, entitlement, and professional judgement. By engaging with this real-world contradiction, students are encouraged to reflect on how professional accountants navigate ethical tensions in contexts where legal, economic, and moral considerations intersect.

Later in the curriculum, students revisit the ethical dimensions of intangible asset reporting through engagement with the Steinhoff corporate scandal. After examining investigative analyses that identify red flags in the reporting of intangible assets, students are invited to reflect on whether the financial statements provided a fair representation and to consider the ethical responsibilities of professional accountants when confronted with potentially misleading representations. Peer discussion encourages students to explore accountability from multiple perspectives, including those of preparers, auditors, and engaged citizens.

Through these intentionally designed curriculum interventions, Freire's notion of conscientization is operationalised as an ongoing pedagogical process. Students are encouraged to recognise contradictions within technical accounting practices, to question the neutrality of professional standards, and to reflect on their own ethical agency within constrained institutional contexts. Rather than positioning accounting standards as fixed truths, the curriculum invites students to understand them as socially constructed instruments with material consequences for stakeholders.

While Freire (1996) foregrounds the development of critical consciousness and ethical agency, such agency is exercised within institutional contexts shaped by dominant knowledge systems and power relations (Foucault 1977, 1980a, 1980b). To account for these aspects, the framework next draws on Foucault's analysis of power-knowledge.

Foucault

Theoretical anchor

Foucault's analysis highlights how systems of knowledge both shape and are shaped by power relations. In accounting, this perspective reveals how professional standards, laws, and practices can legitimise certain interests while marginalising others.

Illustrative operationalisation in curriculum design

An illustration of Foucault's analysis of power-knowledge can be seen in the design of learning activities within a second-year Strategy and Leadership module, where ethical decision-making is situated within the operation of dominant knowledge frameworks that shape professional reasoning and constrain available courses of action. Drawing on Foucault's insight that systems of knowledge both produce and legitimise particular forms of power, the curriculum invites students to interrogate how accounting standards, ethical models, and business frameworks function as normative instruments rather than neutral tools.

Students are introduced to concepts such as responsible capitalism, stakeholder theory, and the Triple Bottom Line as alternative frameworks to shareholder priorities, expanding their understanding of how business

decisions distribute benefits and burdens across different stakeholder groups. As students work through the ethical dilemma, they apply multiple ethical frameworks to the same case, revealing how different models foreground particular values and obscure others. This comparative engagement encourages critical reflection on how ethical reasoning is shaped by dominant paradigms and how professional norms may legitimise certain outcomes while rendering others less visible.

The module's curriculum culminates in a structured ethical decision-making exercise, adapted from an existing analysis and decision-making framework, in which students are required to justify a course of action while acknowledging competing ethical claims and structural constraints. The task is explicitly framed as having no straightforward resolution, reinforcing the idea that ethical decision-making in business operates within complex power relations rather than clear moral binaries.

Through these curriculum design choices, Foucault's concept of power-knowledge is operationalised by making visible how professional standards, ethical frameworks, and business models shape what can be thought, justified, and enacted within organisational contexts. Students are invited to recognise that ethical challenges in accounting and business are not merely individual dilemmas but are structured by dominant discourses and institutional arrangements.

Having examined how power-knowledge frameworks structure ethical reasoning, the framework turns to Torres's conception of global citizenship to explore how professional responsibility might be ethically expanded beyond organisational and national boundaries.

Torres

Theoretical anchor

Torres positions GCE as fostering global civic virtues, peaceful coexistence, and responsibility for both human and non-human life. In professional accounting, this entails awareness of global interconnectedness, sustainability imperatives, and the role of accountants in advancing the UN SDGs.

Illustrative operationalisation in curriculum design

An illustration of Torres's conception of GCE is evident in the design of learning activities in the second-year Strategy and Leadership module, where global citizenship is positioned as a core ethical orientation for professional decision-making rather than an abstract concept. In line with Torres's emphasis on global interconnectedness, shared responsibility, and civic virtues, the curriculum is intentionally designed to expand students' moral horizons beyond national, organisational, or narrowly professional boundaries.

The introduction to global citizenship begins with a reflective prompt that invites students to imagine themselves as citizens of a world without borders and to consider how such an identity might reshape their sense of responsibility. This initial reflection functions as a pedagogical entry point, encouraging students to interrogate assumptions about belonging, obligation, and professional identity. Students then engage with curated readings and multimedia resources that introduce the principles of global citizenship and the UN SDGs as a shared global ethical framework. The inclusion of a recorded interview with Distinguished Professor Waghid further situates global citizenship within a broader ethical and philosophical discourse, emphasising the moral dimensions of civic responsibility in an interconnected world.

Global citizenship is subsequently operationalised through engagement with business contexts that foreground the ethical implications of corporate decision-making across local, continental, and global scales. Students examine a South African retail organisation that publicly positions itself as committed to sustainability, ethical sourcing, and community engagement. Through guided reflection and peer discussion, students are invited to consider how leadership decisions within the organisation reflect deliberation about global responsibility, stakeholder inclusion, and long-term sustainability. This engagement reinforces Torres's argument that global citizenship is not merely an individual disposition but is enacted through institutional and organisational practices.

The curriculum deliberately avoids presenting global citizenship as a simplistic or idealised construct. In a later engagement, the same organisation is revisited in relation to controversy surrounding its environmental impact and stakeholder responses. Students examine how corporate citizenship can be contested and how ethical commitments may come under pressure in the face of competing economic and environmental interests. By engaging with shareholder activism and demands for greater transparency, students are prompted to reflect on accountability, trust, and the ethical responsibilities of organisations operating within global economic systems.

Through this sequence of curriculum design choices, Torres’s conception of global citizenship is operationalised as an ethical and civic orientation integral to professional practice. Students are encouraged to engage critically with global challenges, to recognise their shared responsibility for sustainable futures, and to situate accounting and leadership decisions within broader social and environmental systems. While no claims are made regarding learning outcomes, the illustration demonstrates how GCE can be embedded within professional curricula to support the formation of ethically aware and socially responsible business professionals.

Torres’s articulation of global citizenship opens an ethical horizon of shared responsibility, which is given relational and deliberative grounding through Waghid’s African philosophy of education and emphasis on *ubuntu*.

Waghid

Theoretical anchor

Waghid’s *ubuntu*-informed pedagogy foregrounds care, compassion, and communal responsibility, alongside reflexive engagement with others. For accountants, this means recognising the human and community impact of financial decisions.

Illustrative operationalisation in curriculum design

An illustration of Waghid’s *ubuntu*-informed conception of democratic citizenship can be seen in the design of learning activities within a second-year Strategy and Leadership module, where ethical formation is framed as a relational, dialogical, and deliberative process. Drawing on Waghid’s *Journal of Ethics in Higher Education* 8(2026)

emphasis on *ubuntu*, the curriculum positions professional decision-making as inseparable from attentiveness to others and to the social consequences of action.

In this module, students are introduced to ethical theories and value systems, with a deliberate focus on *ubuntu* as an African philosophical orientation that shapes both personal and professional conduct. This engagement is situated alongside discussions of decoloniality and global citizenship, encouraging students to reflect on systemic inequities and the interconnectedness of individuals and communities. The inclusion of recorded interviews with Distinguished Professor Waghid and selected topical readings invites students to engage directly with philosophical arguments concerning deliberation, human potentiality, and ethical responsibility in contemporary business contexts.

The pedagogical approach adopted in the module is explicitly reflective and dialogic, aligning with Waghid's view that democratic education requires spaces for ethical deliberation, dissensus, and reflexive engagement with others. Through structured reflective journaling, students are prompted to consider the challenges and possibilities of incorporating *ubuntu*-based leadership within profit-oriented business environments. They are invited to reflect on potential resistance to such an approach and to consider strategies for navigating opposing perspectives in professional contexts, thereby engaging with ethical pluralism rather than seeking consensus or simple resolution.

The module culminates in a formative, graded essay requiring students to apply *ubuntu* principles to business decision-making and to analyse the societal implications of leadership choices critically. This assessment aligns ethical reflection with academic judgement, reinforcing *ubuntu* as a substantive ethical framework rather than an abstract cultural ideal. Through this task, ethical deliberation is positioned as integral to professional reasoning and accountability.

Taken together, these curriculum design choices illustrate how Waghid's conception of democratic citizenship and ethical becoming is operationalised within professional education. *ubuntu* is positioned as an ethical grammar that

foregrounds relational responsibility, deliberative engagement, and attentiveness to the human consequences of business decisions. While no claims are made regarding learning outcomes, the illustration demonstrates how professional curricula can be designed to cultivate ethically grounded professionals capable of consequence-aware decision-making, grounded in care, inclusivity, and communal responsibility.

To synthesise the illustrative examples and highlight the coherence of the theoretical framework, Table 1 provides an overview of how each theoretical perspective informs specific curriculum design choices and ethical formation emphases.

Table 1: Overview of theoretical framework and illustrative curriculum design elements

| Philosophical underpinning | Core ethical focus | Illustrative curriculum design |
|--|--|---|
| Freire: Critical pedagogy | Conscientization, emancipation and dialogical pedagogy | Interrogation of accounting standards and ethical contradictions through structured reflection |
| Foucault: Power-knowledge | Capacity to critically examine context, challenging power constructs to consider alternative possibilities | Critical engagement with ethical frameworks and stakeholder models in complex dilemmas |
| Torres: Global citizenship | Global commons | Engagement with socially responsible corporate citizenship and SDGs in business decision-making |
| Waghid: <i>ubuntu</i> -inspired democratic citizenship | Relational deliberation | Reflective and dialogic pedagogy grounded in <i>ubuntu</i> and decolonial perspectives. |

6. Conclusion

This study explores how CA education might be reimagined to cultivate ethically grounded, socially responsible professionals capable of consequence-aware decision-making and contributing to sustainable value creation and business resilience. In response to the persistent dominance of technocratic and compliance-oriented approaches within professional accounting education, the paper advanced a critical-interpretive conceptual framework that repositions the curriculum as a site of ethical formation, civic responsibility, and democratic engagement.

Drawing on the complementary insights of Freire (1996), Foucault (1977, 1980a, 1980b, 1990, 1995), Torres (2017), and Waghid (2018), the framework foregrounds education as a normative and political endeavour rather than a neutral transmission of technical knowledge. Freire's emphasis on conscientization highlights the importance of developing critical awareness and ethical agency; Foucault's analysis of power-knowledge draws attention to the structural and discursive constraints shaping professional reasoning; Torres's conception of global citizenship expands ethical responsibility beyond organisational and national boundaries; and Waghid's *ubuntu*-informed philosophy of democratic education provides a relational and deliberative grounding for ethical becoming. Taken together, these perspectives offer a coherent theoretical foundation for rethinking the purposes and practices of professional accounting education.

The illustrative examples drawn from the design of a BCom in Accounting programme demonstrate how this theoretical framework can be operationalised through intentional curriculum design. Rather than serving as evaluative evidence, these illustrations function as theory-informed exemplars, showing how ethical reflection, deliberation, and responsibility can be embedded within technically demanding professional curricula. By treating accounting standards, ethical frameworks, and business models as objects of critical engagement, the curriculum design foregrounds the ethical implications of professional judgement and positions students as emerging professionals accountable to multiple stakeholders and broader societal concerns.

Importantly, this paper does not claim to demonstrate the effectiveness or outcomes of the curriculum described. Its contribution lies in articulating a principled, theoretically grounded approach to curriculum design that challenges narrow instrumental framings of accounting education. In doing so, it responds to growing calls for higher education, particularly in professional fields, to address questions of ethics, citizenship, and social justice more explicitly and systematically.

Situated within the South African higher education context and informed by Global South perspectives, the framework is offered as a theoretically adaptable model rather than a prescriptive solution. While sensitive to context, its underlying ethical commitments to critical awareness, democratic deliberation, global responsibility, and relational accountability resonate with broader international debates on the role of higher education in addressing complex social, economic, and environmental challenges.

Future research will build on this conceptual foundation through qualitative empirical inquiry, examining how the intended curriculum is enacted in practice and experienced by students and educators. Such work will be essential for exploring the alignment between curricular intentions, pedagogical practices, and the formation of professional identity over time. However, as this paper has argued, empirical evaluation must be preceded by careful conceptual clarification of educational purposes and ethical commitments.

By repositioning CA education as a space for ethical and civic formation, this study contributes to ongoing conversations about higher education's responsibilities in shaping professionals who are not only technically competent but also ethically reflective, socially responsive, and committed to democratic and sustainable futures. In this sense, the framework offered here invites educators, institutions, and professional bodies to reconsider what it means to educate accountants and, more broadly, business professionals, for a world marked by inequality, uncertainty, and shared global responsibility.

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8. Short biographies

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Dr Terblanche’s research explores the intersections of commerce, education, ethics, and professional formation, emphasising the development of socially responsible, ethically grounded professionals capable of addressing contemporary challenges in business and society. Beyond academia, she is actively engaged with professional bodies, promoting standards of integrity and accountability within the accounting profession. Her work bridges theory and practice, demonstrating how reflective education and ethical formation can shape both individual careers and broader societal outcomes.

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Marilize Putter is the Chief Academic Officer at Milpark Education with 16 years’ experience in private higher education. Marilize is currently pursuing a Doctor of Business Administration (DBA) in Higher Education Management at the University of Bath, UK. Her research explores digital transformation and intellectual capital in higher education, with an emphasis on how institutions can strengthen their knowledge assets to improve organisational performance and student outcomes. Marilize also holds an MBA from the University of Cape Town’s Graduate School of Business.

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