



Developing accounting students as responsible leaders: A workshop on social innovation



Authors:

Remerta Basson¹ 
Gretha Steenkamp¹ 

Affiliations:

¹School of Accountancy,
Faculty of Economic and
Management Sciences,
Stellenbosch University,
Stellenbosch, South Africa

Corresponding author:

Gretha Steenkamp,
gvn@sun.ac.za

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Purpose: As accountants are often business leaders, it is crucial that accounting students are equipped to become responsible leaders. Thus, accounting students should be taught to value citizenship, for example, through exposure to social innovation as an expression of personal citizenship. The research aim of this study was to determine whether students perceived a social innovation workshop with subsequent reflection as effective in developing citizenship as a responsible leadership value during the accounting curriculum.

Design/methodology/approach: Students who attended a social innovation workshop and carried out a subsequent reflection on citizenship were asked to complete a purposively designed online questionnaire, which gathered their perceptions on the workshop, social innovation and personal citizenship.

Findings/results: Students perceived a workshop on social innovation with subsequent reflection as helpful in developing citizenship as a value. Students suggested that citizenship should be incorporated into the technical curriculum and that opportunities for service learning should be provided.

Practical implications: Higher education institutions may draw on the findings in developing their citizenship curriculums amid the challenges of large class sizes and budget constraints. It is suggested that students enrolled in accounting programmes be provided with specific guidance to develop their reflective abilities.

Originality/value: As student voice on responsible leadership and citizenship values in management education was mostly absent from literature (especially in emerging economies), this study obtained the perceptions of South African accounting students on this matter. Moreover, the study identified knowledge regarding social innovation as possible activator for developing students' personal citizenship and enabling responsible leadership.

Keywords: citizenship; personal citizenship; responsible leadership; social innovation; accounting students; student perceptions; workshop; reflection.

Introduction

Recent prominent business scandals emphasise the importance of business leaders and accountants acting ethically and responsibly (Miller & Willows, 2023). Furthermore, the myriad of social issues faced in many emerging economies, including worsening income inequality, poor economic growth and high levels of unemployment, cannot be addressed without the proactive cooperation of business leaders and private sector funding (AVPA, 2023). Thus, business leaders in emerging economies are called on to utilise their positions and skills to address social issues, for example, through social innovation and impact investing (AVPA, 2023). Responsible business leaders are expected to act as active and reflective citizens, with the mission to bring about responsible change primary to their role (Maak & Pless, 2006).

Accountancy is increasingly recognised as a leadership-orientated career path (South African Institute of Chartered Accountants [SAICA] 2021). Many chief executive officers (CEOs), chief financial officers (CFOs) and directors of large South African companies are chartered accountants (CAs) registered with the SAICA (Terblanche, 2019). Therefore, it is imperative for the furtherance of responsible leadership in South Africa that higher education institutions produce CAs that are socially and ethically aware (Terblanche, 2019). South African Institute of Chartered Accountants prescribe the competencies that CAs should have upon qualifying and recently issued the CA of the future (CA2025) competency framework, which defines CAs as '[e]thically responsible leaders fulfilling their social mandate by using integrated thinking to create sustainable value' (SAICA, 2021, p. 11).

Note: Special Collection: Leadership in Emerging Economies.

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The CA2025 competency framework emphasises the development of students' values and soft skills as much as their technical skills. For the first time, the value of citizenship, which can be viewed as one of the pillars of responsible leadership (Maak & Pless, 2006), is now explicitly included in the SAICA competency framework.

Academics are now tasked with developing the value of citizenship in their students, in an already full technical curriculum. Drawing from the literature on citizenship education, Terblanche (2019) recommended the learning and teaching practices of narrative reflection, dialogue, participation, imagination and service learning to develop citizenship in accounting students. However, it is not known how effective the implementation of these practices in accounting programmes at higher education institutions in South Africa is in developing citizenship as a value. Moreover, students' voice on this matter is mostly absent from the current literature. As a result, the research aim of this study was to determine whether students perceived a social innovation workshop (dialogue) with subsequent reflection (narrative reflection) and identification of societal issues that may be addressed through social innovation (imagination) as effective in developing citizenship as a value during the accounting curriculum.

Therefore, this study makes an empirical contribution to the literature on citizenship education and responsible leadership development by exploring exposure to social innovation as an activator for citizenship competencies. The research could be useful to educators and leadership at higher education institutions, as citizenship is ubiquitous as a desired graduate attribute and fundamental to responsible leadership competencies.

Research context

The research was conducted at a large residential South African university. This university is the largest residential provider in terms of training CA students, when considering the number of students who write the SAICA board exams. This research context was identified as a single case study to evaluate students' perceptions on the development of personal citizenship as value during the accounting curriculum. Here, students are required to draft a portfolio of evidence on the CA2025 values and acumens to gain entrance into postgraduate studies. Reflection entails defining the value for yourself (using the SAICA definition as a base), evaluating your own proficiency in relation to the value and then providing either evidence of your proficiency or a remedial action plan to address any deficiencies identified.

One of the values that students need to reflect on, in support of their development as ethically responsible leaders, is citizenship. South African Institute of Chartered Accountants (2021) differentiates between personal, corporate and professional citizenship. Personal citizenship refers to the rights and responsibilities that arise for an individual from being a member of multiple communities, while corporate

citizenship relates to a company's rights and responsibilities in society and includes aspects such as stakeholder engagement (SAICA). Professional citizenship, for a CA, refers to acting in a manner that will not bring the CA profession in disrepute (SAICA). As part of the CA2025 implementation process, the researchers wanted to explicitly include the development of personal citizenship (as value) in the curriculum.

Several possible avenues to expose students to the concept of personal citizenship were considered. After discussing the matter with a community engagement consultant, it was decided to develop a workshop focusing on citizenship and social innovation. Social innovation was identified as an important tool to activate professionals to use their skills in addressing societal problems while still generating an income for themselves. However, most CA students do not naturally consider social innovation or entrepreneurship as an option for employment. The workshop was developed by the community engagement consultant, after consulting with the researchers. The workshop was then presented by the consultant to the second-year accountancy students in a scheduled, optional tutorial session for financial accounting. Students were strongly advised to attend, as the knowledge could possibly benefit them when drafting their portfolio of evidence; however, attendance was voluntary and no register of attendance was taken. The workshop was not a prerequisite for completing the portfolio of evidence, for which students are free to draw on any experiences they wish to.

The workshop commenced with a PowerPoint presentation by the community engagement consultant that was structured as follows. Firstly, citizenship was contextualised within the accountants' role as a responsible leader. Secondly, social problems that are prevalent in South Africa (poverty, access to quality education, unemployment and food insecurity) were discussed, along with statistics and in relation to the United Nations' social development goals, to increase awareness. Thirdly, examples of existing projects being conducted by CAs fulfilling their responsible leadership mandate were presented to the students.

This presentation was followed by an opportunity for students to identify social problems in their communities that they wanted to see changed in their lifetime and share these with the group. The presenter discussed the problems identified and then proceeded to consider the role and possible responses of responsible business leaders in addressing these problems. The historical bifurcation of the roles of non-profit and for-profit companies was challenged during this discussion, and the concept of a social enterprise spectrum was introduced. This was followed by the following case studies, framed within the social innovation business model of the Center for Social Impact Strategy of the University of Pennsylvania: Setana Capital (access to finance), the Clothing Bank (entrepreneurship), Fixforward (employment access), Indlu (housing) and Quali Health (medical care). Students were then encouraged to apply the elements of the Center for Social Impact Strategy's logic model to the social problems they had identified.

After attending the workshop, students were invited to complete an online reflection with structured questions to stimulate self-reflection on what they had learnt during the workshop. Question one in the online reflection was 'Discuss why social innovation is an important approach for addressing social problems', while question two was 'Identify a problem in your community and discuss how it could be addressed through social innovation'. The idea was that such reflection would solidify the learning that occurred in the workshop and foster the reflective mindset that students would need to complete the portfolio of evidence.

Literature review

The literature review commences by contextualising responsible leadership within the literature on the multifaceted concept of citizenship. Thereafter, literature on educating for citizenship is analysed to glean how citizenship may be developed in prospective CAs as future responsible leaders.

The responsible leader's role as citizen

Maak and Pless (2009) argue that:

[W]e need responsible global leaders who are aware of the pressing problems in the world, care for the needs of others, aspire to make this world a better place, and act in word and deed as global and responsible citizens. (p. 537)

Therefore, 'citizen' is identified as one of four pillars in the role models of responsible leaders, presented in Figure 1 below.

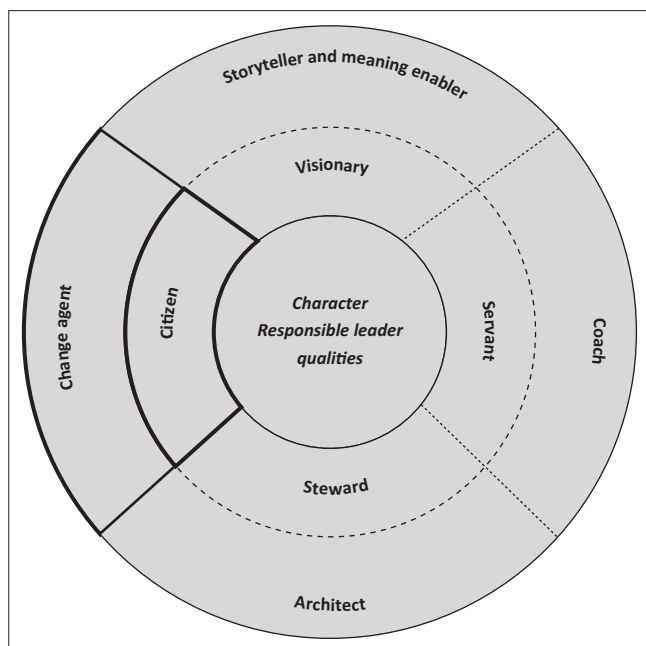
Citizenship is a complex and multidimensional concept (Pullen, 2022) with multiple meanings depending on the

discourse (Geboers et al., 2013), but broadly refers to the rights and responsibilities one has as a member of a community (Pieterse, 2010; SAICA, 2021; Veugelers, 2011; Waghid, 2005). Hébert and Sears (2001) identify four main dimensions of citizenship: civil, political, socioeconomic and cultural. Drawing on Maak and Pless's (2009) conceptualisation of the responsible leader as citizen, this study focuses on the socioeconomic dimension.

Citizenship from a socioeconomic lens is 'the way a person relates to other people' (Veugelers, 2011, p. 474). It is a humane orientation towards the other, harmonised with the African principle of Ubuntu – a person is a person through other people (Schoeman, 2006). Through mutual fellowship and shared humanity, good citizens possess the ability to imagine what it is like to be in someone else's position (Nussbaum, 2002) and can see their lives in connection to other people. Good citizens must possess kindness, compassion (Schoeman, 2006) and a caring attitude (Clouston, 2018). The greatest responsible leaders demonstrate caring for the needs and interests of others from a moral value base and promote this in the network of leader–follower relationships (Maak & Pless, 2006). Citizenship encompasses an 'emotional drive to treat others justly and humanely' and with respect (Waghid, 2005, p. 334). Good citizens have a moral empathy that is extended to different types of people, including a sense of duty to help the underprivileged (Maak & Pless, 2009) and thereby promote social justice. Therefore, citizenship requires a willingness and ability to reflect on social issues and contribute to society (Waghid, 2005).

Good citizens act not only with compassion but also with self-interest, in the knowledge that all humans are interdependent, and that an individual-societal balance must be maintained (Kubow, 2007). Business is dependent on thriving communities, but communities can only thrive if business leaders recognise the co-responsibility of business to address societal problems as part of the community (Maak & Pless, 2009; Pless et al., 2022). Business leaders share this responsibility to solve pressing world problems, because of the power, privilege and potential afforded by their positions (Maak & Pless, 2009). Responsible leaders must possess imagination, as it is essential to the ability to creatively evaluate societal problems, put oneself in the place of others and embrace a vision for the future (Battistoni, 1997).

Maak and Pless (2006, p. 108) pose the question 'How can leaders reconcile the idea of an efficiency driven organi[s]ation with the idea of thriving communities and a good society?' Ethics courses have traditionally focused on the moral dilemmas that arise from the tensions between what Terblanche (2019, p. 234) terms 'a choice for profit or for social justice'. Responsible leaders are called on to sustainably pursue multiple objectives, including financial profit and social purpose (Pless et al., 2022), and are frequently faced with difficult trade-off decisions between the two, especially in emerging economies facing extreme



Source: Adapted from Maak, T., & Pless, N.M. (2006). Responsible leadership in a stakeholder society – A relational perspective. *Journal of Business Ethics*, 66(1), 99–115. <https://doi.org/10.1007/s10551-006-9047-z>

FIGURE 1: Extract from the role models of responsible leadership.

social challenges (De Klerk et al., 2022). However, it is becoming increasingly apparent that 'profit and purpose are not mutually exclusive, i.e. that one can do well while also doing good' (AVPA, 2023, p. 5).

The task for responsible leaders is to find innovative ways of doing business in underprivileged parts of the world, to address issues such as poverty and injustice that prevent communities from benefiting from the global economy. Amid the extreme challenges faced by emerging economies, there are increasing calls for social innovation (AVPA, 2023). Social innovation, defined as 'innovative activities and services that are motivated by the goal of meeting a social need' (Mulgan, 2006, p. 146), primarily pursues the creation of social value over the creation of shareholder profits. Phillips et al. (2015) highlight the need for an increased understanding of social innovation to drive a better incorporation of social innovation into corporations' social responsibility.

Thus, the challenges faced by emerging economies require responsible leaders to act as empathetic citizens, utilising their skillsets and access to private capital to address social issues (AVPA, 2023, p. 5). However, Hébert and Sears (2001) suggest that citizenship as a value is underdeveloped in both emerging and long-term democracies, which should be addressed through effective citizenship education. Nussbaum (2010) warns that education systems worldwide are increasingly providing a narrow focus on technical skills and discarding the skills necessary for thriving democracies, producing narrow and incomplete citizens in the process.

Prior to 1994, citizenship education in the South African education system excluded social issues, so that citizens would accept the status quo under the system of apartheid (Schoeman, 2006). As a result, generations of South Africans, including business leaders, may have a civic deficit in their educational background (Schoeman, 2006), which may undermine their ability to act as responsible leaders and their ability to cultivate future responsible leaders in their firms. Terblanche (2019) advocates specifically that accountancy students should be developed as socially responsible citizens and leaders, because CAs are likely to hold decision-making positions in roles such as CEOs or CFOs. Thus, the literature on educating responsible citizens is analysed next.

Educating responsible citizens and leaders

Citizenship education develops responsibility and accountability (Pullen, 2022) and is therefore critical in the development of students as responsible business leaders. Citizenship education has drawn much research attention internationally, especially as it pertains to the United Nations' Sustainable Development Goals (Chiba et al., 2021). Social Development Goal 4.7 includes that all learners should acquire the knowledge and skills needed to promote global citizenship. There is consensus that higher education institutions have an important role to play in citizenship education (Davids & Waghid, 2016; Pieterse, 2010; Pullen, 2022; Terblanche, 2019).

Therefore, engaged citizenship features prominently as a graduate attribute of higher education institutions (Oliver & Jorre De St Jorre, 2018).

The desired learning and teaching outcomes of the socioeconomic dimension of citizenship education include the development of the values proposed by the Department of Higher Education and Training (Pullen & Waghid, 2022), including:

[E]quity, 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. (Department of Higher Education and Training, 2001, p. 3)

Furthermore, the knowledge, skills and attitudes to participate in the community and recognise and solve problems in one's society (Geboers et al., 2013; Quaynor, 2012), and the notion that societal problems are a matter of urgency (Terblanche, 2019), need to be developed within students. This includes instilling an awareness in students as to how they may contribute to society through their chosen career path (Kubow, 2007). In doing so, citizenship education should not only increase awareness but also empower students, thereby increasing their willingness to volunteer and their confidence in their abilities to affect change (Geboers et al., 2013).

Developing these citizenship outcomes in students does not come at the cost of educating them for employability. There is significant overlap in the pedagogies suggested for developing the citizenship and the employability of graduates (Oliver & Jorre De St Jorre, 2018). The skills of imagination and critical thinking that support citizenship are the same skills that are required for a flourishing economy (Nussbaum, 2010). Pullen (2022) conceptualises critical thinking, another desired attribute of graduates, as 'rational, emotive, iterative and democratically reflective thinking about what to believe or do in a given context' and thus argues that critical thinking also has citizenship as an input. Furthermore, as citizenship is a pillar of responsible leadership, the competencies targeted by citizenship education are also skills required for responsible leadership. The recommended learning and teaching methods to develop these complementary skills are considered next.

All methods of pedagogy convey signals of societal norms, values and ways of being to students (Quaynor, 2012). However, participatory learning and teaching methods are pervasively highlighted as the most effective approaches to developing responsible leadership skills and active citizenship (Finkel & Ernst, 2005; Terblanche, 2019). Participatory learning may contribute to the development of responsible leadership skills at cognitive, affective (emotional) and behavioural levels (Pless et al., 2011). Learning and teaching practices frequently recommended to promote the development of citizenship include reflection (Clouston, 2018; Geboers et al., 2013; Globally Responsible

Leadership Initiative, 2012; Schoeman, 2006; Terblanche, 2019), dialogue (Battistoni, 1997; Berman, 1990; Shanyanana & Waghid, 2016; Terblanche, 2019; Waghid, 2005) and service learning (Battistoni, 1997; Chiba et al., 2021; Globally Responsible Leadership Initiative, 2012; Terblanche, 2019; Waghid, 2005).

Stimulating students to reflect on their exposure to citizenship curricula is an important condition for realising meaningful citizenship learning (Geboers et al., 2013). During the process of reflection, students must 'identify, self-assess, articulate and evidence' (Oliver & Jorre De St Jorre, 2018, p. 827) their development of citizenship to achieve meaningful growth in this area. Engaging in dialogue may develop the capacity to listen actively and attentively to others (Shanyanana & Waghid, 2016), which contributes to the development of empathy and inclusiveness. Students need to be engaged in in-depth dialogue through case studies about the real-world issues that concern them (Terblanche, 2019). Furthermore, students must also be assisted in searching for potential solutions to these issues as a means to empower them as change-makers (Berman, 1990) and to develop the ability to imagine how things could be different (Waghid, 2005).

It is recommended that citizenship education be integral to the higher education institution and not unsystematically encountered through the curriculum and co-curricular activities (Braskamp, 2011). The technical content presented to students should be structured around current social issues (Berman, 1990; Globally Responsible Leadership Initiative, 2012). There have also been calls, specifically in accounting education, that the development of professional and leadership skills be embedded into the core accounting curriculum (Keevy, 2020; Viviers, 2016). Finally, the extant literature suggests that a citizenship curriculum is more effective when it is aligned to the students' academic discipline and original interests (Chiba et al., 2021). Therefore, citizenship education should be developed within a disciplinary context (Oliver & Jorre De St Jorre, 2018).

A challenge to citizenship education at higher education institutions is that educators cannot teach that which they do not know (Quaynor, 2012). Chartered accountants academics at higher education institutions are not trained in developing citizenship as an attribute (Pullen & Waghid,

2022). Students are more likely to internalise citizenship attitudes and values when they perceive their citizenship educators to be knowledgeable, credible, competent, likeable and inspiring (Finkel & Ernst, 2005). Thus, students' perceptions of the educator have been found to have a significant impact on the development of citizenship (Finkel & Ernst, 2005). Timetable constraints and limitations on student contact time are further challenges when developing the values and attributes required by the SAICA competency framework (Pullen, 2022). Nussbaum (2002) also warns that large class sizes make it hard to utilise the learning and teaching practices required to develop citizenship. The economic constraints at higher education institutions need to be balanced against the need for transformative learning and teaching (Terblanche, 2019).

The approach described in the research context to develop citizenship competencies in accounting students, as enabler for responsible leadership skills, is set out in Figure 2. This conceptualisation draws on the framework employed by Pless et al. (2011) to evaluate responsible leadership development on three levels. Development at the cognitive level refers to knowledge gains, emotional awareness is enhanced at the affective level, and the third level encompasses behavioural change (Pless et al., 2011). The enabling citizenship competencies included in Figure 2 emanate from the literature review on the responsible leader's role as citizen (drawing on, e.g., Maak & Pless, 2009; Nussbaum, 2002; Veugelers, 2011), while the recommended learning and teaching practices are identified from the literature review on educating responsible citizens and leaders (Terblanche, 2019). The workshop design that was set out in the research context is linked to the learning practices (P) employed to realise citizenship competencies at the various development levels (L) that enable responsible leadership.

The accountant as a responsible business leader is a value creator for various stakeholders (SAICA, 2021). The development of citizenship competencies is necessary for responsible leaders to fulfil the mandate of creating social value. Citizenship education must enable accounting students to become innovative problem solvers and agents for social change and justice. As explicated in Figure 2 and the research context, a social innovation workshop was

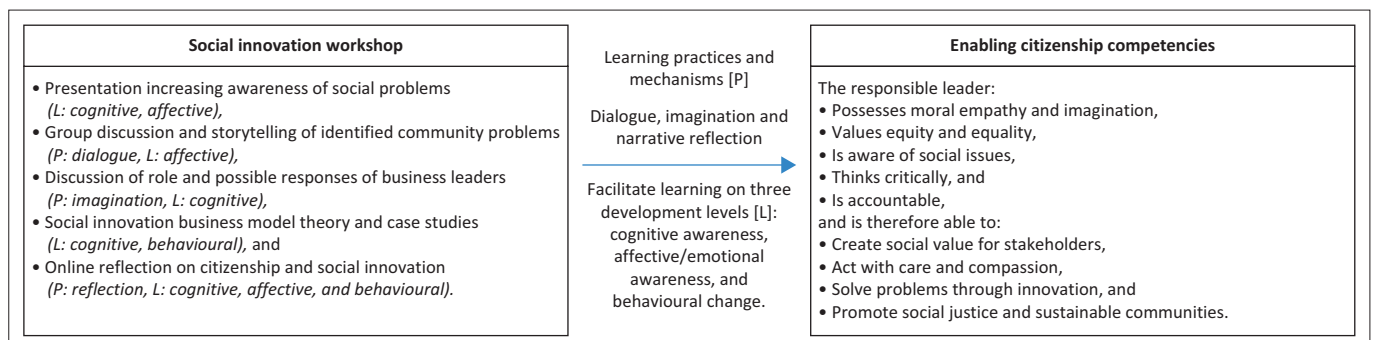


FIGURE 2: Conceptualisation of citizenship competency development.

employed to activate accounting students' citizenship and responsible leadership competencies. As the student voice is largely absent from the debate on citizenship education in the accountancy sphere, this study aimed to determine whether students perceived the workshop as effective in developing citizenship as a responsible leadership value. The research methods employed are explained next.

Research methods

This study followed a pragmatic approach to collect student perceptions on the development of personal citizenship as value during the accounting curriculum. Students who attended the social innovation workshop in 2022 were asked to complete a purposively designed online questionnaire, which gathered their perceptions on the workshop, social innovation and personal citizenship.

The questionnaire was developed to gather students' perceptions, taking into account the research context and the aim of the study. The first set of questions were closed-ended and required students to respond to certain statements using a Likert scale (agree strongly, agree slightly, neutral, disagree slightly, disagree strongly). The quantitative data collected in this manner were analysed using descriptive statistics. The second set of questions were open-ended and produced qualitative data, which was analysed using inductive thematic analysis. Using both quantitative and qualitative data enabled a deeper investigation of student perceptions on this matter. The open-ended questions were the following:

- What did you learn from the social innovation workshop?
- Mention any positive aspects about the social innovation workshop.
- What changes would you suggest for future opportunities to learn about citizenship as a value?
- If you did the online reflection after the workshop, please paste your answer to the first question here (question was 'Discuss why social innovation is an important approach for addressing social problems').
- If you did the online reflection after the workshop, please paste your answer to the second question here (question was 'Identify a problem in your community and discuss how it could be addressed through social innovation').
- How did the social innovation workshop help you when drafting the citizenship part of your portfolio of evidence, if at all?

- If you feel comfortable, please paste your reflection on personal citizenship as per your portfolio of evidence here.

Ethical considerations

An application for full ethical approval was made to the Research Ethics Committee of Stellenbosch University and ethics consent was received on 19 August 2022. The ethics approval number is 25550. All procedures performed were in accordance with the ethical standards of the institutional research committee and with the 1964 Helsinki Declaration and its later amendments or comparable ethical standards. Electronic informed consent was obtained from all individual participants involved in the study.

Results and findings

The workshop was attended by approximately 200 students, of whom 128 also completed the subsequent online reflection. A total of 30 students completed the questionnaire, leading to an approximate response rate of 15% (30/200). The students who completed the questionnaire will be referred to as respondents in the article. The quantitative data produced by the closed-ended questions will be discussed first, followed by a discussion of the qualitative data relating to the workshop itself, the online reflection that followed it and the effect that the workshop had on the students' portfolio of evidence.

Quantitative data

Table 1 reports respondents' views of the workshop, indicating the percentage of respondents who agreed or disagreed with each statement.

Almost all respondents enjoyed the workshop, found it interesting and useful, and believed that it helped them understand the value of citizenship better, pointing towards the development of citizenship and responsible leadership skills at the cognitive level. The specific aspects of the workshop that respondents found useful will be explored in the following section (in Table 2), through considering responses to open-ended questions. Moreover, 77% of the

TABLE 1: Respondents' views of the workshop.

Statements in questionnaire	Agree strongly (%)	Agree slightly (%)	Neutral (%)	Disagree slightly (%)	Disagree strongly (%)
I enjoyed the social innovation workshop and found it interesting.	67	27	7	0	0
I found the social innovation workshop useful.	50	43	7	0	0
The social innovation workshop has helped me to understand the CA2025 value of citizenship better.	53	37	10	0	0
After the workshop, I could more easily reflect on citizenship (as a value in my portfolio of evidence).	50	27	23	0	0
The workshop has given me ideas about how I could be involved in citizenship activities in the future.	57	33	7	3	0
After the workshop, I feel motivated to be a social innovator.	43	33	20	3	0
After the workshop, I feel motivated to use my skills as a CA to improve the community around me.	70	23	7	0	0
After the workshop, I have a plan to be involved in my community.	37	37	23	0	3

CA, chartered accountant.

TABLE 2: What respondents found useful about the workshop.

Themes	Subthemes	Example responses
Increased awareness	Societal problems	I learned about the many social problems we face.
	Social innovation and citizenship concepts	I learnt that: <ul style="list-style-type: none"> • Personal citizenship refers to how an individual may give back to the society to help solve problems using their skills. • What 'social innovation' is, its importance and how it relates to citizenship.
Empowerment	Feelings and belief	I really learnt quite a lot, particularly about how it really is possible to make a difference if only we decide to get involved. I walked away feeling truly empowered. Often we feel that we alone are not enough to make a significant change, this lecture changed my belief to realise that even one small person can be the change.
	Problem-solving	I learnt that productive things can be done to solve some of the problems we see every day and that it's important that we don't ignore these problems but rather do our best as individuals and professionals to come up with solutions.
	Role of CAs	The role that we as CAs (or aspiring CAs) have to play in social innovation and the overall development of society, and the country at large. It also does not involve giving your wealth away, but rather holding peoples hand and walking with them through a road of creating their own role.

CAs, chartered accountants.

respondents felt that they could more easily reflect on citizenship as a value in their portfolio of evidence. This is encouraging, given the emphasis on stimulating reflective practice in effective citizenship education (Geboers et al., 2013). Based on these responses, the workshop was useful as intervention to develop citizenship competencies in accounting students at a theoretical or reflective level. On a motivational level, 93% of respondents felt motivated to use their CA skills to improve the community around them, while 76% of respondents were specifically motivated to be a social innovator. As social innovation is but one way to employ your skillset as a responsible citizen (volunteerism would be another) and as not all students are entrepreneurial, the lower percentage of students who agreed with the second statement is understandable. Considering the practical activation because of the workshop, 90% of respondents reported that the workshop had provided them with ideas about how they could be involved in citizenship activities in the future, and 74% felt that they had a plan to be involved in their community. This is indicative of citizenship competency development at the behavioural level. The lower percentage of students who agreed with the second statement implies that additional time could be spent in reflective activities where students craft a plan to be involved in the community, or that opportunities to volunteer should be provided to students. These matters will be considered when reviewing the qualitative responses that will be discussed next.

Feedback on the social innovation workshop

The first area explored in the qualitative responses relates to the usefulness of the workshop itself. Table 2 shows what the respondents learnt from or found useful pertaining to the workshop.

When asked what they learnt by attending the workshop, responses centred on two themes: increased awareness and empowerment. The respondents gained awareness of societal problems (and the need for solutions for these problems), which is one of the key outcomes of citizenship education (Quaynor, 2012). As stated by one respondent:

'The social innovation [workshop] has made me more aware about a part of the world that is easily disregarded if your sole goal becomes to gain education and kickstart your career or actively work to produce wealth.'

Accounting students can easily become detached from societal problems if the curriculum focuses extensively on profit-making and the financial goals of companies. Respondents also learnt 'about the different types of social innovation' and 'new ways to be involved in citizenship', which were identified as ways to address the societal problems identified. A respondent summed up that social innovation implies '[t]hat an individual and corporates can do [financially] well while still doing good [for the community]'.

Many respondents found the workshop empowering or motivating as it helped them realise that 'instead of expecting and looking for solutions from the government, the community itself can also provide solutions to problems faced'. They learnt that they could improve the community around them if they 'identify the problems and find solutions for them'. Respondents also realised that '[s]ocial innovation is something that needs to be cultivated and requires a vision as well as effort'. Many respondents realised that they could employ their skills as accountants for the benefit of the community and to address societal problems. As stated by one respondent: 'Professionals such [as] accountants can use their skills and competencies in an innovative manner to devise creative solutions for social problems'. Respondents might previously have believed that their skillset as accountants could only be utilised to address business problems, but now realised that their skillset could also be utilised to address societal problems, which is an important belief for the responsible leaders of the future. Therefore, the workshop appears to have contributed to the desired citizenship learning outcome emphasised by Kubow (2007) of increased awareness in students as to how they may contribute to society, as well as the need highlighted by Terblanche (2019) for a heightened imagination of students as to how they could combine their discipline-specific knowledge to solve societal problems. The workshop attributes that respondents specifically perceived as positive are shown in Table 3.

When asked to identify the attributes of the workshop they perceived to be positive, the respondents mentioned the aspects relating to the presenter, the information presented and the effect that the workshop had on them. Firstly, respondents mentioned that the 'speaker was really positive' and showed 'passion and enthusiasm', which was deemed important when dealing with complex societal problems

TABLE 3: Workshop attributes perceived as positive by respondents.

Themes	Subthemes	Example responses
Presenter	Positive outlook	The speaker w[as] very positive about the cause. It is important to stay positive even in complex topics.
	Engaging, interactive style	The presenter was engaging and made the information interesting.
Information	Applicable, informative and practical	It was not just an overload of facts, but really relevant points and there were also tips and points on how to get involved.
	Creates awareness that individuals can help address societal problems	People in the community and around the world work hard every day to address these social problems by helping others and trying to find new ways to overcome them. It's good to know that people are actively finding solutions and that even I could be a part of it.
Effect	Understand citizenship and social innovation	The work covered helped me further understand the value of being a corporate citizen and what citizenship is really about.
	Motivation	I left feeling encouraged and empowered to make a difference.
	Activates reflection on own role and generation of ideas	The talk made me contemplate more on the decisions I make and will make in order to improve the welfare and well-being of individuals in the workplace and communities.

which sometimes felt too big to solve. 'The speaker was bubbly and made [*the respondents*] feel comfortable with her humour and a few relatable stories', and employed an interactive presentation style (e.g. asking for student responses and comments). It is therefore noticed that the respondents did appreciate the benefits of engaging an external expert, which aligns with the findings by Finkel and Ernst (2005) that the credibility and likeability of the instructor is a key driver in the effectiveness of citizenship education.

Secondly, the information presented was carefully curated to inform students about societal problems without overwhelming them, as it also emphasised how specific social innovators in the business field are currently addressing these problems. Respondents especially appreciated the 'real-life examples and practicality of the talk'. They 'enjoyed hearing about specific projects that were implemented to help the community', which helped them realise that individuals can be involved in addressing societal problems through social innovation. The respondents therefore recognised the positive impact of storytelling and incorporating real-world case studies, as suggested by Terblanche (2019). As stated by one respondent:

'The talk opened my eyes to the idea of actively working to solve social problems. And even if I don't or can't come up with solutions myself, I can support the people who have come up with solutions. [T]he examples shared in the talk opened [m]y eyes to this.'

Lastly, the workshop helped respondents to understand the terms citizenship and social innovation ('social innovation [...] was previously something I had not given any consideration. It was an eye-opening discussion'). It also 'served as very good motivation to get started', initiated reflection and enabled respondents to 'come up with positive short-term ideas to improve [*their*] community'. Therefore, it does appear that the workshop resulted not only in increased emotional awareness (citizenship competency development at the affective level) but also the empowerment that Geboers et al. (2013) recognise as crucial to citizenship education.

Respondents were also asked what changes they would suggest relating to future opportunities to learn about citizenship as a value. One respondent felt that creating awareness on social innovation should not be left until university and stated that:

'[F]requent talks [*should*] take place in schools ... so that younger generations get cultivated at their small age and so that they are able to think about, as well as improve their views on social innovation as they grow.'

While most respondents suggested only minor changes to the current workshop (e.g. a longer timeslot, more interactive, more time for questions, increased focus on statistics regarding societal problems), some respondents mentioned that they would prefer hearing the 'stories directly from inspirational people' through organised presentations from social innovators. One respondent felt that the initial workshop should be followed up with a second seminar where students can develop social innovation plans. Some respondents mentioned that citizenship should be '[a]ddressed in class as well', indicating that more students should be reached by explicitly including citizenship in the core curriculum. This could entail not only including this workshop 'during lecture' time but also including citizenship in other ways in the technical subjects in the curriculum as appropriate. Thus, the respondents echoed the recommendation of the Globally Responsible Leadership Initiative (2012) that learning content should be organised around societal issues. The results also support the suggestion of Viviers (2016) and Keevy (2020) that pervasive skills should be incorporated into accounting modules.

Providing students with opportunities to volunteer ('[s]uggesting organisations or groups that could be joined and giving more information on them to give a starting point for those who want to become active citizens') was also emphasised by several students. This aligns with the prevailing view that service learning beyond the parameters of the classroom should be incorporated into citizenship education (Battistoni, 1997; Globally Responsible Leadership Initiative, 2012; Terblanche, 2019).

Feedback relating to online reflection

After the workshop, all attendees were asked to complete an online reflection. Research respondents were asked to paste their answers to the online reflection into the research questionnaire, for analysis by the researchers. This was performed to identify whether the workshop helped students to reflect and practically apply what they learnt. The first question in the online reflection was 'Discuss why social

innovation is an important approach for addressing social problems'. According to respondents, social innovation 'identifies problems that need addressing and identifies creative, sustainable and practical solutions that promote the well-being of society' and is important as it 'is a creative approach that includes a wide variety of people to input ideas to create the solution'. These responses reveal a level of understanding of social innovation and its importance in addressing societal problems and adequate reflection.

The respondents perceived social innovation as important as it emphasises the following:

- societal change is everybody's responsibility ('most people think it [is] the government and the non-profit organisations that has the responsibility of fixing the problems but these problems are just too big').
- addressing complex societal problems requires innovative multifaceted problem-solving ('problems are most times not easy to fix, so you need to ... keep a lot of things in mind when you try to make progress on solving it').
- societal change should be sustainable and focus on the co-creation of solutions ('[g]etting parties involved that are outside of the problem in creating a sustainable solution encourages the individuals that are the ones facing the problem to realise that they have the power to also make a difference in their own right').
- the so-called 'triple bottom line' of a business is important ('a more holistic approach to doing business and not only focusing on the financial aspect but also social, spiritual and mental parts').

In the second question, students were required to get practical. They were asked to identify a problem in their community and discuss how it could be addressed through social innovation. The respondents identified a wide range of problems, but were not always able to identify practical, innovative solutions to the problems. The lack of practical solutions was also highlighted in the quantitative data (Table 1). This result is not unexpected, as the literature suggests that the ability of students to find solutions to societal problems is optimally developed through service learning (Terblanche, 2019), rather than the practices of dialogue, narrative reflection and imagination that the respondents were exposed to in this study. The problems and solutions identified can be seen in Table 4.

Many of the solutions identified require corporate, non-profit or government funding or risk-taking (food parcels, soup kitchens, upskilling the unemployed, job creation, upliftment programmes, after-school clubs), while others would constitute volunteerism (volunteer tutoring system, neighbourhood watch). Respondents also mentioned that programmes to educate people could be employed to address societal problems (e.g. education on the dangers of drugs and alcohol abuse, reducing water usage, awareness relating to the availability of lecturers). Moreover, some of the solutions identified relate to social innovation, such as

TABLE 4: Societal problems and solutions identified by respondents.

Problems identified	Solutions identified
Food insecurity	Food parcels; soup kitchens; community gardens; organising a system whereby leftover food is collected and distributed
Access to education; unemployment	Upskilling unemployed people by teaching them trades
Water shortage and lack of sanitation	Programmes that educate users on reducing water usage
Crime	Neighbourhood watch; training unemployed as security officers; job creation
Pollution	Engage people in poorer communities in recycling efforts
Homelessness	Soup kitchen; upliftment programmes
Poverty; access to credit	Increased lending credit to small businesses
Low literacy	Creating access to books in home language
Access to electricity	Solar power
Social stigma relating to menstruation; lack of access to sanitary products	Talks in community to reduce social stigma
Drugs and alcohol abuse	Programmes that educate scholars about the dangers of drugs and alcohol; after-school clubs for scholars, including sports programmes
Students dropping out of studies	Organising a volunteer tutoring system; creating awareness that lecturers are available

organising a system whereby leftover food is collected and distributed, training unemployed people as security officers, engaging people in poorer communities in recycling efforts, and increasing lending credit to small businesses (micro-lending businesses).

Effect on portfolio of evidence

The students must also construct a portfolio of evidence on the CA2025 values and acumens to gain entrance into postgraduate studies. Respondents were asked whether and how the social innovation workshop helped them when drafting the part of their portfolio of evidence dealing with the value of citizenship. This was again to evaluate the usefulness of the workshop. They mentioned that it helped them to understand their 'role as a citizen and how [they] could help address social problems' (i.e. citizenship as value as described in the CA2025 competency framework), which made it easier to reflect on the value and their own proficiency in relation to this value, as required when drafting the portfolio of evidence. Some of them employed their attendance of the workshop and subsequent online reflection as 'evidence of [their] proficiencies for the citizenship, values and attitudes section of the portfolio of evidence'. The workshop also helped them identify remedial actions relating to citizenship, i.e. how they could improve regarding this value. As stated by one respondent: 'It helped me to look at the citizenship acumen in a different light, and made me realise that I need to do more for society'.

The respondents were also asked to copy their reflections relating to personal citizenship as inserted into their portfolio of evidence. Only 11 respondents were willing to do so. This may suggest that students require greater guidance from educators to confidently perform the practice of narrative reflection. Parsons et al. (2020) highlighted the need for individual feedback to develop pervasive skills, and this may also be required in developing the important skill of reflection

(Nussbaum, 2002). One of the students only reflected on the definition of personal citizenship (and indicated that the social innovation workshop helped them understand the term better) but did not explicitly reflect on their own proficiency in this regard. Most of the other students reflected on both the definition of personal citizenship and their own proficiency, but some only explained their own proficiency without explicitly defining personal citizenship. Definitions of personal citizenship focused on being an active participant in or responsible member of communities, considering your impact on the natural environment, and valuing diversity. The following respondent defined personal citizenship while applying the definition to themselves:

'I understand that I am part of a community and need to live responsibly as my actions could have an impact on those around me. I value the diversity in my community and know that everyone has different views. I always try to be inclusive and respect others as I know how it feels to be excluded and left out. I try to recycle when I can, but I want to put more effort into reducing my waste. I want to take part in more community initiatives and social projects, as I am lacking in that aspect. After attending the [workshop], I learned more about how I could help my community make a difference by starting out small and working toward something greater. No one is too insignificant to make a difference.'

As evidenced in the above-mentioned quote, respondents also identified areas for improvement in their reflections. Furthermore, respondents demonstrated an awareness that responsible citizenship does not only require the avoidance of harm but also a proactive mobilisation towards the common good, which supports Maak and Pless's (2006) conceptualisation of the responsible leader. Four of the 11 respondents who answered the question referred to the social innovation workshop in their reflection. Respondents also mentioned specific evidence relating to their personal citizenship proficiency, including helping other students with their studies, treating fellow classmates with respect, being considerate to neighbours, showing language sensitivity, taking part in community projects and casting an educated vote in elections. One respondent also referred to one of the modules in their curriculum that focused on corporate sustainability. Although this module is designed to foster an understanding of corporate citizenship, the contents could also affect students' perceptions relating to personal citizenship.

Conclusions, limitations and areas for future research

Accounting students should be prepared to be responsible business leaders and should therefore possess the value of citizenship. As student voice was mostly absent from the debate on citizenship in management education (especially in emerging economies), the research aim of this study was to determine whether students perceived a social innovation workshop with subsequent reflection as effective in developing citizenship as a value during the accounting curriculum. On a conceptual level, three main conclusions can be drawn from the study. The conclusions both amplify the previous findings

on effective citizenship education at higher education institutions and add to the discourse by emphasising social innovation knowledge as a possible activator for the development of students' citizenship values and competencies. The findings could be useful for educators seeking to increase the focus on citizenship in higher education programmes.

Firstly, this study found that a workshop exposing accounting students to the concept of social innovation and stimulating them in identifying societal issues, followed by subsequent reflection, was perceived by students as effective in developing the value of citizenship. This may be especially true for accountancy students because social innovation is aligned to their field of discipline. The responses suggest that a workshop on social innovation may lead not only to knowledge gains but may also transform student attitudes and beliefs regarding their roles as responsible citizens. This is encouraging, as similar workshops can be conducted by other higher education institutions amid the challenges of large class sizes and financial constraints.

Secondly, however, knowledge gains on social innovation and the participatory learning and teaching practices of dialogue, narrative reflection and imagination alone cannot adequately empower students to come up with solutions to societal issues. Respondents identified the need for service learning, which may be necessary to develop the heightened imagination required of responsible leaders in coming up with innovative solutions to address the issues faced by their communities. Students also suggested that citizenship education should further be incorporated into the core technical curriculum.

Finally, students' reluctance to include their personal reflections in the anonymous questionnaire may suggest that more guidance on what effective reflection entails should be provided in the curriculums of accountancy degrees to assist students in developing their reflective abilities, so that they may develop the attributes required for responsible leadership. Individual feedback on reflections may also be employed in the furtherance of this skill.

A limitation of this study is that it only sought to understand perceptions about the effectiveness of a workshop on social innovation in developing the value of citizenship and did not explicitly measure the impact on citizenship values. A suggestion for future research is that values measurement tools be employed to measure the impact of specific interventions in citizenship education. It is recommended that such interventions incorporate service learning, so that campuses may produce citizens with an increased understanding of people different from themselves and responsible leaders whose imaginations can venture beyond solving problems in their own local setting.

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Authors' contributions

R.B. and G.S. contributed to the design and implementation of the research, to the analysis of the results and to the writing of the manuscript.

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Data availability

The data that support the findings of this study are available on request from the corresponding author, G.S. The data are not publicly available because of privacy concerns.

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