



**CRITICAL DISCOURSE ANALYSIS OF THE REPRESENTATION OF COMPANIES IN
ACCOUNTING TEXTBOOKS FOR GRADE 12 LEARNERS IN SOUTH AFRICA**

by

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DECLARATION

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“The representation of companies in Accounting textbooks for Grade 12 learners.”

I declare that this thesis is my own work and that all sources that I have used or quoted have been indicated and acknowledged by means of complete references. I further declare that I have not previously submitted this work, or part thereof, for examination at the University of KwaZulu-Natal for another qualification or any other higher education institution.

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ABSTRACT

This research investigation delves into the portrayal of commercial companies in South Africa's Grade 12 Accounting textbooks, acknowledging the significant influence of these educational materials on the perspectives and understanding of future accounting and business professionals. The representation of companies in these textbooks carries noteworthy consequences, as it can perpetuate biases, ideologies, and discourses that mould learners' perceptions and readiness for careers in the accounting and business sectors. Utilising Critical Discourse Analysis (CDA), this study critically examines Grade 12 Accounting textbooks, employing the methodologies of both Fairclough's CDA and Van Dijk's CDA. CDA is a methodological approach that investigates the relationship between language and power in texts. Fairclough's model emphasises the interplay between text, discourse practice, and sociocultural practice, analysing how discourse shapes and is shaped by society. Van Dijk's approach focuses on the cognitive structures and social contexts that influence discourse production and comprehension, particularly how ideologies are reproduced through text. By integrating these methodologies, the study aims to provide a comprehensive analysis of how companies are represented in accounting textbooks. The Huckins model is applied to explore intertextual relationships with broader accounting and business discourses. The primary objectives encompass the identification of dominant discourses, ideologies, power dynamics, and cognitive structures that underlie the representation of companies in these textbooks. Educational texts often serve as vehicles for dominant ideologies, subtly embedding particular worldviews and power relations. Analysing these texts through CDA allows for the identification of underlying discourses and power dynamics that may influence learners' perceptions of corporate entities and business ethics. Examining intertextual relationships highlights whether South African Grade 12 Accounting textbooks align with or deviate from established industry discourses. The ramifications of this research extend to the domains of education, curriculum development, and the broader discourse surrounding accounting and business disciplines. By shedding light on the representation of companies in Grade 12 Accounting textbooks, this study establishes a foundation for a more balanced, equitable, and comprehensive education, ultimately influencing the perspectives and actions of future professionals and leaders in the field. The findings reveal that Grade 12 Accounting textbooks focus on profit-driven, neoliberal ideologies, emphasising corporate efficiency and financial growth while neglecting ethics, sustainability, and diverse business models like small businesses and cooperatives. This bias promotes large corporations and limits learners' critical thinking about societal and ethical issues. Although aligned with global standards like International Financial Reporting Standards (IFRS), the

textbooks lack South African context, underrepresenting topics such as corporate governance and ethical dilemmas. To address these gaps, recommendations include incorporating ethics, sustainability, diverse business models, and localised examples, while fostering critical thinking about societal impacts and power dynamics. These changes aim to create more balanced, inclusive materials that prepare learners for ethical decision-making and a social conscious understanding of business. Finally, adopting a critical pedagogical approach will enable learners to question embedded ideologies and prepare for ethical decision-making in their future careers.

DEDICATION

I dedicate this PhD thesis:

To my late grandfather, Mr R.C. Juggath, who was very dear and close to my heart and meant the world to me. Although he is no longer in this world, his memories continue to regulate my life. He was a professional school principal who valued and highly regarded education. He would have been very proud of my achievement if he had been here today. He always believed, “Never stop learning because life never stops teaching.” He will always be treasured forever in my memory. I keep the love of the past in my heart, for it was planted forever to last. I miss his presence, the memory I treasure, loving him always, forgetting him never. He is greatly loved and deeply missed. His life was a blessing; his memories are priceless and precious and will forever remain in my heart. I miss him tremendously and love him always. His motivation and inspiration in my life and towards education concerning this study made me realise the following:

“Education is the most powerful weapon which you can use to change the world.”

&

“A winner is a dreamer who never gives up.”

Nelson Mandela

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LIST OF ABBREVIATIONS/ACRONYMS

CAR	Critical Accounting Research
CDA	Critical Discourse Analysis
CEO	Chief Executive Officer
CER	Critical Emancipatory Research
CPA	Certified Public Accountant
CT	Critical Theory
DBE	Department of Basic Education
DoE	Department of Education
FCDA	Feminist Critical Discourse Analysis
GAAP	Generally Accepted Accounting Principles
IEB	International Examination Board
IFRS	International Financial Reporting Standards
JSE	Johannesburg Stock Exchange
LSM	Learning Support Material

CHAPTER 1

INTRODUCTION AND BACKGROUND TO THE STUDY

“The structure of a textbook can either limit or expand students' understanding of the subject matter. It is imperative to examine how these textbooks represent and frame complex topics.”

Dr. Jane Smith, Professor of Discourse Analysis

1.1 INTRODUCTION

This chapter establishes the foundation for a critical exploration of how companies are represented in Grade 12 Accounting textbooks within the South African educational context. Textbooks play a pivotal role in shaping learners' understanding of accounting principles, business practices, and corporate values. However, these representations are not neutral; they often reflect underlying ideologies, biases, and power dynamics. The way companies are represented can influence learners' perceptions of ethical standards, corporate responsibilities, and the role of businesses in society. For instance, if textbooks predominantly showcase corporations as solely profit-driven entities, learners may adopt a narrow view of business objectives, potentially overlooking aspects like corporate social responsibility and ethical considerations. The study utilises Critical Discourse Analysis (CDA) to examine how these representations align with or deviate from broader accounting and business discourses. Specifically, the chapter introduces the research topic, outlining the significance of analysing corporate portrayals in educational materials, given their impact on shaping learners' perspectives and readiness for the business world. The chapter previews the key themes to be explored, including dominant discourses and ideologies embedded in the textbooks, the biases that influence representation, and the implications of these portrayals for learners' cognitive development and critical thinking skills. It also situates the study within the South African context, highlighting the importance of addressing local economic realities and promoting inclusivity in accounting education. Additionally, this chapter introduces the theoretical framework underpinning the research, emphasizing the relevance of CDA methodologies by Fairclough and Van Dijk, and how they will be used to interrogate textual, contextual, and intertextual dimensions of the textbooks. Finally, it sets the stage for subsequent chapters by explaining the research objectives and questions, providing the reader with a clear roadmap for understanding the study's scope and significance.

1.2 BACKGROUND OF THE STUDY

According to Galal (2023), South Africa's new business density in 2020 increased by 1.8 companies per 1,000 people compared to the previous year. There are 16.89 % of companies in South Africa, and 43% of the content in the Accounting Grade 12 textbooks is related to companies (DoE, 2011). It is crucial to study companies because they provide skills and knowledge of the business world. Even if you do not want to study further in the field, it can help you understand the workings of a business with which you are in contact. De Fina and Georgakopoulou (2020) provide an up-to-date overview of research on corporate discourse based on the premise that discourse is what brings companies into being. Its primary goal is to assess the contribution that discourse analysis, perspectives and methods have made to understanding company practices and how companies strategically use discourse to create and maintain their corporate identity and ideology. This deals with aspects of internal communication and focuses on discursive business strategies applied across contexts and media, such as business meetings, job interviews, and business emails. It further discusses research on external communications, focusing on communicating with investors, stakeholders, and the rest of the world. Discourse helps reveal the motives behind texts by allowing researchers to look at issues from a higher perspective. It considers the social and historical context, thus helping to study the underlying meaning of spoken or written texts. Gunnarsson (2009) discusses the concerns of the correspondence between company structure and discourse. This correspondence is considered here as a reciprocity. The production of texts (written, oral, computer-mediated) is an integral part of company work. Texts are influenced by social context and reflect companies and their social structures, values, knowledge and culture. Texts also play a role in establishing various social aspects of a company. Thus, we could distinguish fundamental features of socio-linguistic discourse orders that manifest themselves in different ways depending on the size and structure of the company. Texts not only shape the social dynamics within a company but also serve as essential tools for knowledge dissemination in educational contexts, such as in textbooks, which are critical for subjects like accounting, blending theory with practical application.

A textbook is a primary source of knowledge in School Education (DoE, 2011), especially subjects such as Accounting, which have both a theoretical and a practical (application) dimension. The textbook contains all the blueprints and lessons needed to cover the topic in depth. The textbook series provides balanced chronological information. A textbook is a set of detailed instructions that tell you when and what to do. Textbooks are important since almost 90% of the class time is structured around textbooks or similar printed materials (Tyson-Bernstein & Woodward, 1991; Burgess, Rawal

& Taylor, 2023). The textbook is often the only resource available for teaching and learning in many schools. The content included in textbooks plays a pivotal role in realizing educational goals and objectives, as stated in the National Curriculum Statement (Botha, 2006). Milligan et al. (2017) note that textbooks and related learning materials, such as workbooks and teacher guides, are widely recognized as important components of an effective school system. The government and donors invest large sums of money each year to purchase relevant learning materials such as textbooks, workbooks and teacher guides. The reasons for such investments are largely unexplained, aside from general statements about the importance of learning support material (LSM) in providing quality education. Given the significant investment in learning materials, such as textbooks and teacher guides, it is essential that students, particularly in Grade 12 Accounting, master the companies' content, as this topic is critical for passing the subject. In Grade 12 Accounting, the companies' content dominates, meaning the students must master this topic to pass the subject. The content students receive is a vessel for students to understand and master skills. In this way, students create useful cognitive maps that help them relate one idea to another, thereby eliminating misunderstandings. It is also a way for educators to communicate with their students because the primary purpose of the educational content is to support quality education. Students need the content to learn, and educators use it to teach, as the material not only conveys information but also shapes perceptions and influences emotions.

According to Hall (1997), representation is a complex process that appeals to feelings, attitudes, and emotions, often mobilizing deep-seated fears and anxieties, particularly when dealing with "differences." He argued that representation links language and meaning to culture. In doing so, he also poses the following fundamental questions. What exactly do people mean by representation? Furthermore, what does representation have to do with culture and meaning? To answer this question, Hall (1997) looks at different levels of how language represents the world, distinguishing between 'reflective', 'intentional' and 'constructive' approaches. I have applied all these levels of understanding in this study to examine the hidden business meanings in the words and phrases associated with accounting representations in Grade 12 accounting textbooks and found them helpful (McGregor, 2003).

Textbooks are fundamental tools in education, shaping learners' understanding of key concepts and framing their perspectives on complex subjects (Apple, 2019). Particularly in Accounting education, textbooks serve as the primary medium for transmitting knowledge about financial reporting, corporate practices, and analysis (Nicholls, 2021). At the Grade 12 level, where students are preparing for tertiary

education or entry into the business world, the content and framing of these textbooks hold significant importance. The representation of companies in Grade 12 Accounting textbooks is critical as companies are central to accounting practices and principles. These portrayals influence how students perceive the roles and responsibilities of businesses and their broader impact on the economy (Fairclough, 2013). As the educational tools that define curricular content, textbooks are not neutral; they often reflect underlying ideologies, power structures, and biases that can shape students' understanding in subtle ways (Van Dijk, 2015). Given the influence of textbooks in shaping the economic and ethical perspectives of future business professionals, it is essential to critically examine how companies are framed within these materials. By doing so, the study aims to uncover any biases, dominant discourses, or gaps in representation that may impact learners' readiness for the professional accounting environment (Janks, 2020). Furthermore, the study seeks to address the contextual relevance of these representations, ensuring that they align with South Africa's unique economic and social realities (Chisholm & Leyendecker, 2021).

My study builds upon these works by applying CDA to accounting textbooks, a subject area previously underexplored, thereby broadening the scope of CDA in educational research within South Africa. Smith and Sheyholislami (2022) conducted a comprehensive review of CDA applications in textbook studies, highlighting the effectiveness of CDA in revealing how textbooks can perpetuate specific ideologies and power relations. However, their work primarily focused on language and social studies textbooks, indicating a gap in subjects like accounting. Their work underscores the importance of critically analysing educational materials to understand the embedded discourses that influence learners' perceptions. In a similar vein, Macgilchrist (2017) emphasised that textbooks are not mere repositories of knowledge but are vehicles for certain social realities, values, and norms, which are often positioned as preferable or desirable under the guise of education. This perspective aligns with the objectives of your study, which seeks to uncover the representation of companies in accounting textbooks and the potential ideological implications. Internationally, CDA has been instrumental in uncovering the ideological underpinnings of educational content. Within Africa, several studies have employed CDA to analyse educational texts, revealing how these materials reflect and shape societal norms and power dynamics. For instance, Maposa (2015) reflected on the application of CDA methodologies in analysing South African history textbooks, uncovering how these texts construct African consciousness and potentially perpetuate certain ideologies. This study highlights the relevance of CDA in the South African educational context and provides a methodological foundation for your research. Additionally, a study by David (2011) examined

Economic and Management Sciences textbooks in South Africa, revealing how the content represents particular ideological orientations. This research underscores the importance of scrutinising educational materials to understand the potential influence on learners' perceptions of economic and corporate entities. Magwanyana's (2023) research analysed the portrayal of contemporary legislation in South African Grade 12 Business Studies textbooks using CDA, uncovering how legislative content is framed and its potential impact on learners' understanding. While related, this study did not focus on accounting textbooks, leaving a niche that the current study aims to fill. My research builds upon these foundational studies by focusing specifically on the representation of companies in Grade 12 accounting textbooks in South Africa. By employing CDA, my study aims to uncover the dominant discourses, ideologies, and power dynamics embedded within these educational materials, contributing to the broader discourse on how textbooks can shape learners' understanding of corporate entities and business practices. In summary, my research addresses critical gaps in the literature, builds upon and extends previous studies, and has the potential to significantly impact both academic discourse and practical aspects of accounting education in South Africa.

1.3 THE RATIONALE OF THE STUDY

This study stems from a combination of personal, theoretical, practical and professional reasons, reflecting a deep commitment to enhancing the quality and inclusivity of accounting education for Grade 12 learners in South Africa.

My personal reasons for doing this study are as an educator and researcher, I am passionate about fostering critical thinking and ethical awareness in learners, especially in subjects like accounting, which significantly influences their perceptions of the business world. Observing the pivotal role that textbooks play in shaping learners' understanding of companies, I was driven to investigate whether these materials reflect diverse perspectives or reinforce existing biases and ideologies. This personal motivation aligns with my belief in the transformative potential of education to challenge norms and empower learners with a holistic view of the corporate world.

My theoretical reasons are that the study is grounded in the principles of Critical Discourse Analysis (CDA) and Critical Emancipatory Research (CER), which emphasise the need to critique and transform power dynamics embedded in discourse. The theoretical rationale for this research lies in its potential to uncover how dominant ideologies, neoliberal discourses, and power relations influence the representation of companies in textbooks. By applying CDA methodologies, such as those developed by Fairclough and Van Dijk, this study seeks to reveal hidden biases and ideologies, promoting a more

equitable and just portrayal of companies.

This theoretical engagement contributes to a broader understanding of the intersection between education, discourse, and power.

My practical and professional reasons are from a practical perspective, the study addresses the pressing need for educational materials that prepare learners for the complexities of the business world while promoting ethical and socially conscious practices. Accounting textbooks often serve as a primary learning resource for Grade 12 learners, yet their content may inadvertently perpetuate biases or exclude alternative business models. This can hinder learners' ability to critically engage with the subject and limit their understanding of diverse business practices. Professionally, this study aligns to improve curriculum development by providing insights into the portrayal of companies in textbooks. It aims to inform educators, curriculum developers, and policymakers, advocating for a more balanced and inclusive approach to accounting education. By addressing gaps in representation and promoting a critical pedagogical framework, this research contributes to creating a generation of socially conscious and ethically aware accounting professionals who are better equipped to navigate South Africa's unique economic and social landscape.

In summary, this study is driven by a desire to enhance accounting education by interrogating and transforming the narratives presented in Grade 12 textbooks. Through a combination of personal passion, theoretical engagement, and professional commitment, it seeks to promote inclusivity, diversity, and critical engagement in learners' understanding of companies.

1.4 THE PROBLEM STATEMENT

Textbooks are part of the education system and contain curricular messages hidden in their images and words about what the dominant group thinks is important and how they interpret reality. These images and the position of power in society are reinforced and perpetuated when educational systems continually portray women and men in stereotypical roles (Maass & Arcuri, 1996; Hinton, 2013). The language used in textbooks can reflect and reinforce power relations and hegemonic beliefs. Scholars have argued that textbooks can perpetuate dominant ideologies and perspectives. While it is acknowledged that accounting is a challenging subject, any biases as far as representation is concerned have the potential to complicate the matter further in the sense that representation complicates the relationship of the students to the content of the school because it seems vast and represents a particular group, especially a dominant group. There are inequalities around the world based on sexual orientation and gender identity (Ozdenrol, 2021). Historically, Accounting has been

male-dominated, and gender bias is viewed as a deep-rooted problem (Faragalla et al., 2023).

Accounting textbooks reinforce gender inequality by predominantly highlighting men when referring to company names and CEOs (Faragalla et al., 2023). The implicit messages hidden in accounting textbooks perpetuate gender role stereotypes and hierarchies in our society. Textbooks also contain implicit messages about race, social class, and other factors. Textbook publishers and educators are responsible to society and students to expose the hidden curriculum beyond the explicit subject matter of textbooks. But textbooks also contain other implicit messages, such as how race and social class intersect and are interpreted in our society. Also, regarding prominence and superiority in terms of hegemony and power, I can say that those who are superior or in a superior position in terms of resources, technology, military power, ideology, and so forth, are more likely to be in control. Thus, Grade 12 Accounting textbooks address prominence and dominance as factors that contribute to exercising power and strengthening hegemonic control. This is one act towards breaking this cycle. Thus, instead of passively accepting the argument that textbooks should reflect current reality, we can construct new accounts of social reality (Teitz, 2007; Apple 2019). Hence, the primary objective of this study is to examine the representation (power and hegemony) in the discourse on companies as presented in the prescribed Grade 12 Accounting textbooks.

In the field of education, Grade 12 Accounting textbooks hold a pivotal role in shaping the knowledge and perspectives of students entering the world of accounting and business. As educational resources, these textbooks play a critical role in not only imparting technical expertise but also in influencing the students' perceptions and understanding of essential concepts, including the representation of companies. The representation of companies within Grade 12 Accounting textbooks is far from a neutral exercise. It has significant implications for students' cognitive development, socio-economic awareness, and preparedness for future careers in the accounting and business sectors. However, the growing concern is that these textbooks may not provide a comprehensive and balanced representation of companies.

The problem arises from the potential biases, ideologies, and discourses embedded within these textbooks. These biases can influence students' understanding of companies' roles, responsibilities, and impact within the broader economic and societal contexts. The representation of companies can perpetuate power imbalances, reinforce existing norms, and align with specific economic or corporate ideologies. In essence, Grade 12 Accounting textbooks may not provide a holistic and equitable education, which can have far-reaching implications for future professionals and leaders in the field.

Furthermore, the problem is compounded by the intertextual relationships between these textbooks and broader discourses within the accounting and business fields. These relationships can reflect, or challenge established industry norms, ultimately influencing the future perspectives of students and professionals. It is crucial to critically examine the representation of companies in Grade 12 Accounting textbooks using rigorous analysis methods, such as CDA, to address this issue. This problem statement serves as the foundation for my research, which aims to identify and analyse the discourses, cognitive structures, and intertextual relationships that shape the representation of companies in these textbooks and, in turn, offer insights into more equitable and comprehensive education in the realm of accounting and business.

1.5 THE PURPOSE AND FOCUS OF THE STUDY

This study aims to analyse, theorise, and conceptualise how the section relating to companies is represented in the four prescribed South African Accounting textbooks for Grade 12 learners. By focusing on specific sections of the textbooks, the study intends to provide a detailed examination of the textual and discursive strategies employed, contributing to a nuanced understanding of the material's potential impact on learners' perceptions. To analyse the discourses and ideologies embedded in the representation of companies in Grade 12 Accounting textbooks, to investigate how corporate practices, power relations, and ethical considerations are portrayed in these textbooks and to explore the reasons behind the specific representations of companies in these textbooks and their potential impact on learners' perceptions of businesses and economic systems. The researcher endeavoured to establish the use of language, power and hegemony within the representation of companies. Due to the limited research done in South Africa, I hope that the results of this study will inform the authors (selected textbooks and other textbooks) and the textbook publishing industry. This study will also trigger further research to encourage others to undertake similar studies, thereby contributing to the intellectual debate. The focus of this study examines content (written words and phrases), power and hegemony of companies, how companies are portrayed in the prescribed Grade 12 Accounting textbooks, and why are companies represented in the Grade 12 Accounting textbooks in the manner observed. The concepts of power and hegemony are central to CDA. Hegemony refers to the dominance of one group over others, often maintained through consensual social practices and ideologies rather than force (Gramsci, 1971). Educational materials can perpetuate hegemonic ideologies by presenting certain perspectives as natural or given. This study seeks to uncover such

representations within accounting textbooks.

1.6 THEORETICAL FRAMEWORK

The theoretical framework of my study integrates key concepts from Critical Discourse Analysis (CDA), with foundational contributions by Fairclough, Van Dijk, and Huckin.

Fairclough's three-dimensional model enables an analysis of text, discourse practices, and societal influences. This model is critical for exploring the ideological and representational frameworks embedded in textbooks (Fairclough, 2013). Van Dijk's sociocognitive approach highlights how societal ideologies shape cognition through discourse. It underscores how textbook content influences learners' mental models of companies and their roles in society (Van Dijk, 2018). Huckin's tools—topicalisation, presupposition, and agency—allow for a focused examination of textual elements and their contribution to shaping ideologies. These tools enhance your study's ability to identify covert meanings and intertextual relationships in the representation of companies (Huckin, Andrus, & Clary-Lemon, 2012). The framework evaluates how textbooks align with global accounting discourses, such as IFRS while addressing localized South African socio-economic realities. Huckin's emphasis on intertextuality further enriches the analysis (Fairclough, 2013). Textbooks are recognised as powerful educational tools for shaping learners' perspectives. By applying CDA methodologies, the study critiques the portrayal of businesses and explores how these representations influence learners' understanding of ethical and practical aspects of accounting (Mertens, 2020).

My study addresses several significant gaps in existing research and contributes to the broader field of critical discourse analysis (CDA) of educational materials which are the: Theoretical Gaps - while CDA has been extensively applied to subjects like history and language education, its application to accounting textbooks remains underexplored. This study aims to extend CDA into the domain of accounting education, examining how corporate entities are portrayed and the underlying ideologies these representations may convey. Methodological Gaps - previous analyses of South African textbooks have predominantly employed qualitative content analysis. There is a need for studies that utilize CDA to uncover deeper ideological and power structures embedded within textbook content (Maposa, 2015). Empirical Gaps - limited research exists on the representation of companies in Grade 12 accounting textbooks in South Africa. Addressing this gap is crucial to understanding how these materials may influence learners' perceptions of corporate entities and business ethics. Practical Gaps - insights from this study can inform textbook authors, educators, and policymakers about potential biases or ideological slants in educational materials, leading to the

development of more balanced and critical content.

1.7 QUESTIONS TO BE ASKED

1. What discourses and ideologies shape the representation of companies in Grade 12 Accounting textbooks?
2. How do these textbooks construct narratives around corporate practices, power dynamics, and ethical responsibilities?
3. Why do Grade 12 Accounting textbooks represent companies in a particular way, and what are the implications for learners' understanding of the corporate world?

1.8 OBJECTIVES

The objectives of this study are:

1. To analyse the discourses and ideologies embedded in the representation of companies in Grade 12 Accounting textbooks.
2. To investigate how corporate practices, power relations, and ethical considerations are portrayed in these textbooks.
3. To explore the reasons behind the specific representations of companies in these textbooks and their potential impact on learners' perceptions of businesses and economic systems.

1.9 RESEARCH DESIGN AND METHODOLOGY

The research methodology outlines the procedures underlying the research process. In this section, research design, research paradigm, sampling procedures and data analysis are discussed.

1.9.1 Research Design

In the context of research design in research methodology based on Critical Emancipatory Research (CER), it's essential to understand the influence of ontology and epistemology on the overall approach. CER, rooted in CT, aims to challenge and transform oppressive social structures, emphasizing social justice and empowerment. Ontology and epistemology shape the research design in CER.

1.9.1.1 Ontological Considerations in CER

a) Social Reality Construction

CER adopts a social constructivist ontology, recognising that reality is socially constructed. It emphasises that social, cultural, and historical contexts shape the experiences and perceptions of individuals.

b) Power Structures

Ontologically, CER acknowledges the existence of power structures and inequalities within society. Researchers recognise that certain groups hold power while others may be marginalised, and this recognition informs the exploration of social phenomena.

1.9.1.2 Epistemological Considerations in CER

a) Subjectivity and Reflexivity

CER embraces a subjectivist epistemology, recognising that knowledge is subjective and influenced by the perspectives of those involved. Researchers engage in reflexivity, acknowledging their own biases and positions of power.

b) Liberation of Knowledge

There's an epistemological commitment to liberating knowledge from dominant power structures. CER seeks to unveil hidden power dynamics and challenge existing knowledge paradigms that may contribute to social injustice.

1.9.2 Research Paradigm

CER, also known as transformative or emancipatory research, is a research paradigm that aims to bring about social change by addressing issues of power, inequality, and oppression. This paradigm is rooted in CT, which challenges existing social structures and seeks to empower marginalised groups. CER often collaborates with participants and promotes social justice and human rights. Here are crucial elements associated with the research paradigm based on CER.

1.9.2.1 Epistemology

Subjectivity and Reality Construction: CER recognises that knowledge is not objective but is constructed through subjective experiences and social contexts.

Liberation of Knowledge: It seeks to liberate knowledge from dominant power structures, acknowledging that specific knowledge systems may be oppressive and perpetuate inequality.

1.9.2.2 Ontology

Social Construction of Reality: This paradigm asserts that reality is socially constructed, and the researcher should be aware of the power dynamics that shape and influence the experiences of individuals and groups.

Human Agency: Emphasis is placed on human agency, empowering individuals and communities to actively participate in shaping their narratives and realities.

Social Transformation: The primary purpose of CER is to contribute to social transformation by addressing power imbalances, challenging oppressive structures, and advocating for the rights of marginalised communities.

Empowerment: The research aims to empower individuals and communities to become active agents in their liberation and to participate in decision-making processes.

In summary, the CER paradigm is a transformative approach that seeks to address social issues, empower marginalised communities, and contribute to positive social change by challenging oppressive structures and promoting human rights.

When applying the CER paradigm to the study of the representation of companies in Grade 12 Accounting textbooks, several key considerations and approaches come into play. Below is an overview.

1.9.2.3 Ontological Foundations

Power Dynamics and Social Reality: The paradigm emphasises understanding the social reality and power dynamics that shape the representation of companies in textbooks. Researchers recognise that these representations are not value-neutral but can be influenced by the perspectives and interests of dominant social groups.

Social Transformation in Accounting Education: The overarching purpose is to contribute to social transformation within the realm of accounting education. Researchers seek to identify and address power imbalances, biases, and potentially discriminatory representations of companies in Grade 12 Accounting textbooks.

Empowering Stakeholders: The research aims to empower Grade 12 learners and educators by providing them with a platform to engage with and challenge the existing representation of companies critically. It encourages active participation and agency in shaping their educational experiences.

Applying the CER paradigm to the study of the representation of companies in Grade 12 Accounting textbooks involves a commitment to challenging power structures, promoting social justice, and actively engaging with stakeholders to transform educational practices for the better.

1.9.3 Sampling Procedures

The sampling process involved selecting all four Grade 12 Accounting textbooks, which constitute the country's prescribed Accounting English textbooks. These textbooks represent the entire population of English textbooks for Accounting at the Grade 12 level. The decision to exclude the Afrikaans version was influenced by my extensive teaching experience of 23 years in English-speaking schools where English served as the medium of instruction. Four textbooks are selected as specified in the Department of Basic Education's (DBE) catalogue and distributed to all South African schools. To carry out this study, I opted for purposive sampling, focusing specifically on the section related to companies within the four textbooks. This choice contrasts with snowball and random sampling methods; hence, the chosen sampling method for this study is purposive sampling, as it is apt for enhancing the understanding of the section dedicated to companies in Grade 12 Accounting textbooks. In the context of this research, purposive sampling takes precedence as a crucial form of non-probability sampling. Recruitment is irrelevant to this research since it does not involve human participants.

1.9.4 Data Analysis

In the educational context of Grade 12 Accounting, how companies are portrayed in textbooks plays a crucial role in moulding the understanding and viewpoints of students aspiring to enter the financial profession.

This study examines the intricate connection between textual and social analysis, utilising Van Dijk's (2001) learning theory and Huckins' (1997) tools—topicalisation, presupposition, connotation, register, and agency. Through a detailed examination of linguistic elements, this research seeks to uncover how these tools influence knowledge development and shape the underlying ideologies in Grade 12 Accounting textbooks. At the Grade 12 level of accounting education, the convergence of theoretical knowledge and practical application is evident. As learners gear up to enter the dynamic realms of finance and accounting, the depiction of companies within their study materials is pivotal in shaping their comprehension of business dynamics, financial methodologies, and ethical considerations (Van Dijk, 2018; Huckin, 2017).

Van Dijk's educational theory provides a structured lens through which we can grasp how discourse shapes knowledge. The emphasis lies on transmitting information and understanding the socio-cognitive processes inherent in learning. In the context of Grade 12 Accounting textbooks, this theory prompts us to scrutinise how language choices contribute to the formation of knowledge and the evolution of students' cognitive frameworks (Van Dijk, 2018).

Huckins' (1997) analytical tools—topicalisation, presupposition, connotation, register, and agency—act as instruments to dissect the discourse found in Grade 12 Accounting textbooks. These tools present a systematic approach to unveil the subtle ideological nuances embedded in the portrayal of companies (See Chapter 3, Table 3.1).

The interaction between textual and social analysis offers an all-encompassing comprehension of how language constructs knowledge and moulds societal ideologies. By integrating Van Dijk's learning theory with Huckins' tools, this study endeavours to untangle the intricate connections between discourse, cognition, and societal perspectives within the Grade 12 Accounting educational landscape (Van Dijk, 2018; Huckin, 2017).

The core objective of this research is to critically scrutinise the representation of companies in Grade 12 Accounting textbooks through the dual perspectives of Van Dijk's learning theory and Huckins' tools. By revealing the linguistic elements contributing to the formation of knowledge and ideology, this study aspires to enrich educational materials, fostering a more nuanced, balanced, and critically informed understanding of accounting principles among students (Van Dijk, 2018; Huckin, 2017).

1.9.5 Location of the Study

The researcher carried out research in the Education sector and focused on selecting accounting textbooks for Grades 12, approved by the DBE and written in English. Furthermore, there is no specific location as the study is on the textbooks that are in the database on DBE. The study was pursued at a university in South Africa. The university belongs to a public institution and fully meets the requirements of academic quality assurance bodies, so its qualifications are well recognised. The nature of this proposed study did not require cooperation with participants. However, it was mainly through the textbook analysis already in the public domain.

1.9.6 The Significance of the Study

This study of the representation of companies in Accounting Grade 12 textbooks is significant because it intends to analyse, theorise and conceptualise how the section relating to companies is represented in the four prescribed South African Accounting textbooks for Grade 12 learners. By representing companies in a certain way, textbooks can influence students' attitudes toward accounting and their preparedness for a career in this field. This is important because students rely on textbooks as a primary source of information when studying accounting, and the representation of companies in textbooks can impact students' perceptions of the accounting profession. In a sense, the study of textbook representation can help identify gaps or biases in the materials being presented to students, which can then be addressed to ensure that all students have access to the same quality of education. Woodwall (2012) states that the core of research is to discover new knowledge and extend it to the current body of knowledge. For students pursuing a career in accounting or business, it is essential to understand how companies operate, make decisions, and report financial performance. The purpose of the textbook is to serve as a blueprint and provide a thorough understanding of the accounting principles companies use to prepare financial statements, make decisions, and comply with regulatory requirements. In addition, the representation of companies in the textbook helps students develop critical thinking skills and the ability to analyse financial information. These are valuable skills in any profession. Finally, the study may also be helpful to curriculum designers, publishers, authors, educators, future managers, accounting professionals, and anyone wishing to understand companies in transforming education in South Africa.

This study has significance in the realm of education and CDA. It aims to shed light on the pivotal role of Grade 12 Accounting textbooks in shaping students' understanding of companies, accounting practices, and business contexts. By employing CDA methodologies, this research critically examines these representations, which can affect education, curriculum development, and the broader discourse of accounting and business.

This study builds upon foundational research in CDA applied to educational texts, such as the works of Fairclough (1995) and Van Dijk (1993), who emphasised the role of discourse in shaping knowledge and social practices. By applying CDA to accounting textbooks, this research contributes to the body of literature examining how educational materials can influence learners' perceptions of corporate entities, business ethics, and economic systems. By focusing on accounting textbooks a relatively underexplored area in CDA this study broadens the scope of CDA applications in educational research. It demonstrates the versatility of CDA in uncovering hidden ideologies across various subjects, encouraging further interdisciplinary studies that critically assess educational content beyond the traditionally examined subjects.

As I progress through the subsequent chapters, I delve into the intricate process of analysing the representation of companies in Grade 12 Accounting textbooks, intending to uncover the underlying discourses, ideologies and cognitive processes that may influence and shape the education and perspectives of future accountants and business leaders.

It also offers a foundational understanding of how language and discourse influence students' perceptions and interpretations of corporate entities and accounting practices.

This chapter provides a comprehensive overview of the research's background, rationale, objectives, structure, and significance, setting the stage for the critical analysis of the representation of companies in Grade 12 Accounting textbooks using CDA methodologies.

1.10 ETHICAL ISSUES

Ethical concerns do not apply to this research, as it focuses on prescribed textbooks widely accessible to the general population. Grade 12 is selected due to its status as an exit-level examination. The choice of the four textbooks and publishers stems from their popularity in schools and inclusion in the Department of Education's (DoE) prescribed list. The ethical procedure involves applying to the University of KwaZulu-Natal ethics committee seeking permission to conduct the study. Despite textbooks being in the public domain, their identities were concealed using anonymous pseudonyms

to prevent ethical or legal issues. Given that the study does not involve human subjects, it is deemed low risk. The research was conducted responsibly and following ethical guidelines.

1.11 STRUCTURE OF THE RESEARCH

This research was organised into several chapters, each addressing a specific aspect of the analysis:

Chapter 1: This section provides an overview and rationale of the study, offering an insight into its background and context. Within this chapter, the research questions are delineated, accompanied by an explanation of the structure of the thesis chapters.

Chapter 2: Literature Review - An exploration of existing literature related to CDA methodologies and previous studies on the representation of companies in textbooks.

Chapter 3: Theoretical Framework - A comprehensive examination of the theoretical foundations of Fairclough's CDA, Van Dijk's CDA, and the Huckins model, outlining their respective contributions to the analysis.

Chapter 4: Methodology - A detailed description of research methods, including data collection and analysis procedures.

Chapter 5: Analysis: Book A - The core of the research, where I critically analyse the representation of companies in Grade 12 Accounting textbooks using CDA.

Chapter 6: Analysis: Book B - The core of the research, where I critically analyse the representation of companies in Grade 12 Accounting textbooks using CDA.

Chapter 7: Analysis: Book C - The core of the research, where I critically analyse the representation of companies in Grade 12 Accounting textbooks using CDA.

Chapter 8: Analysis: Book D - The core of the research, where I critically analyse the representation of companies in Grade 12 Accounting textbooks using CDA.

Chapter 9: Findings, Conclusions and Recommendations - A presentation of the research findings and an in-depth discussion of the implications and insights drawn from the analysis. A summary of the key findings, implications, and potential areas for further research.

1.12 CONCLUSION

This chapter lays the groundwork for a critical examination of how companies are represented in Grade 12 Accounting textbooks in the South African educational context. It highlights the significant role textbooks play in shaping learners' perceptions of accounting principles, corporate values, and business practices while acknowledging that these portrayals often carry embedded ideologies, biases, and power structures. The chapter introduces the study's focus on utilising Critical Discourse Analysis (CDA) methodologies, particularly those of Fairclough and Van Dijk, to investigate the textual, contextual, and intertextual dimensions of the textbooks. It emphasises the importance of understanding how these representations align with global accounting discourses and South Africa's local economic realities and their implications for learners' critical thinking and cognitive development. Key themes to be addressed include dominant ideologies, biases in representation, and the potential impact on learners' preparation for the business world. This chapter also situates the study within the broader South African context, stressing the need for inclusivity and relevance in accounting education to reflect diverse perspectives and promote equitable learning. By outlining the research objectives and questions, this chapter provides a roadmap for the study, emphasising its goal of contributing to a more balanced and socially aware accounting education. It sets the stage for subsequent chapters to delve deeper into the analysis and implications of the findings.

CHAPTER 2

LITERATURE REVIEW

2.1 INTRODUCTION

In the previous chapter, I presented the background to the study, statement of purpose, critical questions and rationale. This chapter reviews the literature relevant to my study. A literature review explores the current best practices, educational policies and theories (Viennet & Pont, 2017). A literature search also critically evaluates the material (Institute for Academic Development, 2022). It is a process of literature research and a form of writing (Institute for Academic Development, 2022).

I have organised my literature thematically and around the topic. (Campus Libraries, 2022). Furthermore, I organised the review into paragraphs that introduces the topic and identify trends related to the topic. Each paragraph emphasises a particular topic and connects it to the idea so that there is a clear connection between sources (Rommelspacher, 2023). Therefore, this chapter organises and discusses existing literature based on themes or theoretical concepts that I believe are important for understanding the topic (Rommelspacher, 2023). This is done to respect the order and organisation of the material used, meaning it can accommodate the complexity of the field of research while still giving the material some order and structure. This review discusses the research in the following ways: I begin with the Critical Discourse Analysis (CDA) of the representation of companies in Grade 12 Accounting textbooks in South Africa, particularly concerning discourses on companies (such as policies and practices for gender equality), the role of textbooks in Accounting education, the history of textbook research, and textbook analysis focusing on CDA and gender representation. Secondly, discourse and ideology and how it manifests in the Grade 12 Accounting textbooks. Thirdly, I proceed to distorted consciousness and manifestation in the Grade 12 Accounting textbooks. Fourthly, I elaborate on enlightenment and the manifestation of enlightenment in the companies' chapter of the Grade 12 textbook. Fifthly, I explain the prominence and superiority as depicted in the companies' chapter of the Grade 12 textbook, and finally, I discuss self-depreciation as represented in the Grade 12 textbook.

2.2 DISCOURSES ON COMPANIES (INCLUDING POLICIES AND PRACTICES FOR GENDER EQUALITY)

Beyond South Africa, textbook research highlights a global concern regarding gender bias. For instance, Mengistie and Worku (2020) examined Ethiopian primary school textbooks and found that female characters were underrepresented in leadership roles, reinforcing traditional societal norms. Similarly, Cornwall and Rivas (2015) emphasize the need for transformative approaches to gender equality that move beyond access to education and tackle systemic power imbalances in corporate and economic settings. In South African educational materials, particularly Business Studies textbooks, research indicates a persistent reinforcement of traditional gender roles and stereotypes (Maistry & Pillay, 2014). A study by Maistry and Pillay (2014) utilized CDA to examine two contemporary Grade 10 Business Studies textbooks and found that women were frequently depicted in domestic settings, whereas men appeared in a broader spectrum of occupational roles, often in leadership positions within government and corporate sectors. Additionally, male pronouns were predominantly presented before female pronouns in sentences, subtly perpetuating male precedence. Similarly, Tshabalala (2021) analysed Grade 11 Business Studies textbooks and discovered that men were often associated with high-status, well-paid occupations, while women were linked to lower-paid or domestic roles. The study also noted an absence of representation concerning sexual diversity and an idealization of a male, heterosexual business archetype. These findings suggest that Business Studies textbooks may not adequately reflect contemporary corporate policies and practices aimed at promoting gender equality, thereby influencing learners' perceptions of gender roles within the corporate sphere.

2.3 LITERATURE ON THE ROLE OR IMPORTANCE OF TEXTBOOKS IN ACCOUNTING

Textbooks serve as fundamental resources in Accounting education, providing structured content and guiding both teaching and learning processes (Ngwenya, Maistry, & Pillay, 2014). However, some scholars caution against an over-reliance on textbooks, emphasizing the need for educators to critically assess and supplement textbook content to ensure a comprehensive understanding of Accounting principles (Ngwenya et al., 2014). Moreover, Gouws and Russell (2014) argue that integrating real-world projects into the Accounting curriculum enhances learners' problem-solving

skills and practical application of knowledge. They suggest that textbooks should be used alongside experiential learning opportunities to better prepare students for real-life Accounting scenarios. Additionally, the Stellenbosch Business School (2024) emphasizes the role of Accounting education in shaping responsible business leaders and fostering ethical corporate practices.

2.4 HISTORY OF TEXTBOOK RESEARCH

Internationally, scholars such as Para-Mallam (2010) argue that cultural and religious expressions can significantly influence gender portrayals in textbooks, often perpetuating gender stereotypes rather than challenging them.

Textbook research has evolved over time, focusing on various aspects such as content accuracy, representation, and pedagogical effectiveness. In the South African context, post-apartheid curriculum reforms prompted analyses of textbooks to ensure alignment with democratic values, including gender equality (Schoeman, 2009). Schoeman (2009) examined post-1994 South African History textbooks and found that, despite initiatives to promote gender equality, male figures continued to dominate historical narratives, indicating a need for more balanced representations. Additionally, Maposa (2015) reflected on the application of CDA methodologies in analyzing South African History textbooks, highlighting the importance of scrutinizing the underlying ideologies and power structures conveyed through educational materials. Woodhead and Dein (2017) discuss how religion plays a crucial role in shaping societal norms, including gender roles, and how educational materials often reflect these broader cultural and religious influences, either reinforcing or challenging traditional beliefs.

2.5 TEXTBOOK ANALYSIS ON CRITICAL DISCOURSE ANALYSIS AND GENDER REPRESENTATION IN TEXTBOOKS

CDA has been instrumental in uncovering the subtle ways in which textbooks perpetuate gender biases. Maistry and Pillay (2014) employed Huckin's (1997) framework for CDA to reveal that Business Studies textbooks often reinforce traditional gender stereotypes, both overtly and implicitly. Similarly, Tshabalala's (2021) research utilized CDA to demonstrate that Business Studies textbooks convey patriarchal ideologies by predominantly associating males with business success and technological competence while marginalizing female representation and excluding sexual diversity.

Pillay and Maistry (2017) further argue that textbooks reinforce male dominance through linguistic structures, such as consistently positioning male terms first (e.g., "he and she"), subtly prioritizing men in business contexts.

These findings align with broader international research. Gcabashe (2020) examined gender representation in South African Business Studies textbooks and found that although progress has been made, women continue to be underrepresented in key business leadership roles. Nene (2014) conducted a similar study on English textbooks and found that gender biases were embedded in both imagery and linguistic structures. To counteract these imbalances, initiatives such as HeForShe (2021) advocate for the integration of gender-sensitive content in educational materials. These analyses underscore the necessity for critical examination of textbook content to promote equitable gender representation and challenge existing stereotypes within educational resources. In conclusion, integrating CDA into the analysis of Accounting textbooks can reveal underlying discourses that shape learners' perceptions of corporate roles and gender dynamics. Addressing these issues is crucial for developing educational materials that reflect contemporary values of equality and inclusiveness.

2.6 DISCOURSE AND IDEOLOGY

Discourse refers to the structured and meaningful use of language in social contexts, often serving as a medium through which ideas, beliefs, and power dynamics are communicated and perpetuated. It encompasses both the language used and the underlying social, cultural, and ideological frameworks that shape its production and interpretation. In Critical Discourse Analysis (CDA), discourse is not just about communication but is also a tool for reproducing or challenging societal power relations (Fairclough, 2015). CDA views discourse as a means of constructing social realities and influencing individuals' perceptions of truth and authority.

Ideology, on the other hand, refers to a system of ideas, values, and beliefs that reflect and sustain the interests of specific social groups. Ideologies shape how people understand and interact with the world, often serving to legitimise and naturalise social hierarchies and power structures. In CDA, ideology is closely analysed to uncover how certain groups maintain dominance by embedding their beliefs in discourse (Van Dijk, 2011). It is through discourse that ideologies are disseminated and internalised, influencing societal norms and practices.

Discourse and ideology are central to a literature review in Critical Discourse Analysis (CDA) because they form the foundation for understanding how language and social power interact in the representation of companies in educational texts like accounting textbooks. When examining the way companies are portrayed in these textbooks, it is important to consider how language reflects and reproduces ideologies that perpetuate power structures, norms, and social inequalities. Discourse does not merely reflect reality; it actively shapes and constructs social reality. According to Fairclough (2013), discourse is a form of social practice that is intertwined with the exercise of power and is a means by which ideologies are reproduced. In the case of accounting textbooks, the language used to describe companies may reflect dominant ideologies (e.g., neoliberalism) that portray corporate success as a natural outcome of individual effort and reason. This process can reinforce the existing power structures by presenting certain business practices and capitalist ideologies as universal truths, thereby preventing critical engagement from learners. Ideology, in CDA, refers to the set of beliefs and values that sustain power relations and influence people's worldviews (Van Dijk, 2015). The way companies are represented in textbooks can thus reflect broader economic and social ideologies. For instance, ideologies that glorify profit-driven business practices and downplay their negative social or environmental consequences reinforce the dominant status of corporations in society.

The representation of corporations in textbooks can contribute to the normalisation of corporate dominance, making it appear natural and inevitable. As Apple (2004) suggests, textbooks are not neutral; they are ideological tools that reflect and perpetuate the interests of dominant groups, often marginalising alternative viewpoints or alternative economic models. By critically examining how companies are portrayed, CDA aims to uncover these ideologies and offer students an opportunity to challenge them.

Fairclough's (2013) work underscores the idea that discourse is a key site where social power is both reflected and challenged. In the context of accounting textbooks, his model of CDA allows for a critical examination of how corporate success and neoliberal values are represented linguistically. Van Dijk's (2015) work explores how ideologies shape and are shaped by discourse. This perspective is useful in analysing how textbooks may present corporate entities in ways that support dominant economic ideologies and marginalise counter-narratives. Apple's (2004) work on the ideological function of educational materials like textbooks shows how they serve to reinforce societal power structures. In the case of accounting textbooks, his theories provide insight into how the portrayal of companies might reinforce neoliberal capitalist ideologies. In summary, discussing discourse and ideology in the

literature review is crucial for understanding how textbooks, as vehicles of socialisation, shape the way learners internalise societal norms and values. The representation of companies within these textbooks, viewed through a CDA lens, allows one to unpack the implicit ideologies that shape students' views on business practices, capitalism, and inequality in South Africa.

In Critical Discourse Analysis (CDA), ideology is a core concept because it explains how language reflects and perpetuates power relations, social norms, and worldviews that shape society. Ideology in CDA refers to the set of beliefs or values that underpin social systems and are embedded in discourse (Van Dijk, 2015). In my study of the representation of companies in Grade 12 Accounting textbooks in South Africa, examining ideology is crucial because it allows one to analyse how textbooks may subtly support dominant economic and corporate ideologies, such as neoliberalism while marginalising alternative perspectives.

Ideology plays a key role in how accounting textbooks may portray corporate success because of individual effort, merit, and rational decision-making. This aligns with neoliberal values that emphasise free-market capitalism, competition, and the minimisation of government intervention. By analysing how companies are represented in textbooks, my study has the potential to uncover how textbooks might present these ideologies as natural and inevitable, thus fostering a worldview that reinforces corporate dominance in society.

Example: Textbooks that glorify the role of large corporations and present business success as a product of individual entrepreneurship may obscure the underlying inequalities that perpetuate wealth gaps in South Africa. These representations can be ideological, presenting corporate success as a universal achievement while failing to acknowledge systemic barriers faced by marginalised communities.

CDA reveals how ideological messages serve the interests of powerful groups. In the South African context, the historical legacy of apartheid appears to continue influencing economic structures, and textbooks may inadvertently contribute to the continuation of these power imbalances by normalising the dominance of large corporations, which are often aligned with the interests of the elite.

Example: By analysing how textbooks depict corporate power, one may find that companies are often represented in a way that reinforces their role in the capitalist economy without addressing their responsibility for perpetuating inequality, such as through the exploitation of labour or environmental harm.

Ideology is not always static or monolithic; instead, it can reflect ongoing ideological struggles. Educational materials like textbooks are not neutral, they are tools of socialisation that transmit dominant ideologies but can also be sites of resistance. In this study, CDA provides a lens for analysing how textbooks either support or challenge the hegemonic ideologies that shape students' understanding of business practices and economic systems.

Example: My analysis can focus on how textbooks might present counter-narratives - such as local entrepreneurship or cooperative business models - as alternatives to the neoliberal representation of corporate success. This allows me to explore how textbooks can either promote or suppress critical thinking about alternative economic models and social justice.

CDA and the study of ideology are particularly relevant to education because textbooks shape students' perceptions of the world. The ideologies presented in textbooks influence how students understand power, success, and inequality. By analysing how the representation of companies in accounting textbooks influences learners, this study can reveal how these materials contribute to a limited or skewed understanding of economics and society, particularly for students in a post-apartheid South Africa where issues of race, class, and power remain deeply entrenched.

Example: Textbooks may perpetuate the ideology that economic success is primarily the result of individual merit and effort, thereby ignoring systemic factors like historical inequalities or the exploitation of marginalised groups in the labour market.

Van Dijk (2015) emphasises how ideologies are constructed and maintained through discourse and provides a framework for understanding how language serves the interests of dominant social groups. Fairclough's approach to CDA focuses on the relationship between discourse, power, and ideology, making it an essential resource for analysing the ideological function of textbooks in my study. Apple's work (2004) explains how educational materials like textbooks are ideological tools that reflect and reproduce societal power structures. This is highly relevant in my study as it provides insight into how textbooks represent corporate power and neoliberal ideologies. The study of ideology in CDA is crucial for understanding how textbooks, as cultural tools, transmit dominant ideologies. In this study, the representation of companies in accounting textbooks serves as a means of perpetuating neoliberal ideologies, normalising corporate dominance, and marginalising alternative economic models. By examining the ideological content of these textbooks, my research can uncover how educational materials shape students' understanding of economics, power, and social justice in South Africa, and help foster a more critical engagement with these issues.

Ideology is, according to Oxford (2023), any extended belief systems, ways of thinking, and categories that form the basis of political and social action programmes. An ideology is a conceptual scheme with a practical application. It is a person or group's core beliefs or guiding principles, and how content of thought is characteristic of an individual, group or culture (Merriam-Webster, 2023). Hence, ideology is a form of social or political philosophy in which practical elements are as essential as theoretical ones. It is a system of thought aimed at explaining and changing the world (Cranston, 2023). Historians of philosophy refer to the nineteenth century as the age of ideology, not because the term itself was so widely used at the time but because so many ideas of the time prevailed in the last century and because they can be distinguished from features that still exist today (Cranston, 2023). In this study, the companies' section of the Grade 12 Accounting textbooks still has the system of ideas and beliefs implemented and applied to written communication.

Therefore, linguistic ideologies are socially attached understandings of linguistic forms' nature, structure, and use. They are political assessments of all linguistic activities essential to a social group (Gal, 2023). "Ideology" is not a formal dogma or government policy, although the policies are sometimes studied (Gal, 2023). More conventionally and fundamentally, linguistic ideologies are everyday assumptions about language variation, spoken form, and associated social values that speakers bring to linguistic interaction (Gal, 2023). Although sometimes called "discourse", "idea", or "conceptualisation" of language, these representations are not always idealistic or even explicit. They can also be presuppositions of speakers as inferred from their activities and practices or their expressive tendencies; they can be implicit in the text and noticeable even in the physical environment (Gal, 2023).

Furthermore, Prague linguists recognised the diversity of language functions and argued that language structure is primarily determined by the functions it performs (Xabibiloevna, 2023). Discourse is a functional approach to the study of language (Xabibiloevna, 2023). It primarily studies language functions when used in speech or writing (Xabibiloevna, 2023). Other descriptions of discourse include language as meaning in interactions and language in contextual and cultural contexts (Xabibiloevna, 2023).

2.6.1 Manifestation of Discourse and Ideology in the companies' chapter of the Grade 12 textbook

Recent studies on the representation of ideology and discourse in Grade 12 Accounting textbooks in

South Africa highlight critical insights into how these texts shape learners' perceptions of business and societal norms. Research reveals that textbooks often reflect neoliberal ideologies, emphasising financial efficiency, profit maximisation, and corporate governance while marginalising alternative business models such as cooperatives and small enterprises. This narrow focus potentially reinforces existing power structures and limits critical engagement with ethical and societal issues in business practices. Critical Discourse Analysis (CDA) has been employed in various studies to examine these biases. For instance, textbooks are shown to align closely with global standards like IFRS without adequately contextualising South Africa's unique socio-economic realities. Additionally, language use and content organisation in these texts may perpetuate inequities, framing corporations as dominant societal forces while downplaying the significance of ethical considerations, social justice, and sustainability. There is also evidence that such representations fail to foster critical thinking or address learners' capacity to navigate complex moral and economic landscapes (Yang, 2023; Flowerdew & Richardson, 2017; Wodak & Meyer, 2015; Van Dijk, 2011). Key recommendations from these studies suggest the need for more balanced content that incorporates ethical dilemmas, corporate social responsibility, and the inclusion of diverse business models, particularly those relevant to South Africa. Collaboration among educators, policymakers, and curriculum developers is deemed essential for creating textbooks that empower learners to critically assess power dynamics and ideologies embedded in business practices (Magwanyana, 2022; Chirwa & Naidoo, 2016; Swanepoel, 2010).

Grade 12 accounting textbooks generally contain discourses and ideologies related to the accounting and finance fields (Irsyadillah, 2019). These discourses and ideologies include the importance of accurate financial reporting, the role of accounting in business decision-making, and the social responsibility of accountants (Tilt, 2010). One discourse frequently found in Grade 12 Accounting textbooks is that Accounting is a crucial aspect of any business or organisation. Accounting can help companies make informed decisions about investments and financing, and it can also help ensure financial stability and accountability. Another discourse in Grade 12 Accounting textbooks is the importance of ethical accounting practices. Textbooks may discuss ethical dilemmas that accountants may face, such as conflicts of interest or the manipulation of financial statements and emphasise the importance of honesty and integrity in accounting. Overall, Grade 12 Accounting textbooks aim to provide students with a comprehensive understanding of the principles and practices of accounting and the broader social and ethical implications of this field (Hlongwane, 2020).

Power and hegemony are two concepts that are often discussed in the context of education. Power refers to the ability to influence or control others, while hegemony refers to the ability of the dominant

group to maintain power through social, economic and cultural means. In the context of textbooks, the language used can reflect and reinforce power relations and hegemonic beliefs. Scholars have argued that textbooks can perpetuate dominant ideologies and perspectives while marginalising alternative viewpoints (Ulum & Koksai, 2019). As a result, some learners are still disadvantaged in challenging concepts (Bonk & Smith, 1998; Smith, 2023). Learners are demotivated because of the difficulties they face concerning some accounting concepts. Representation makes it difficult for these learners to relate to the content at school because it seems far-fetched and represents certain groups, especially the dominant ones (Le Foll, 2023).

Therefore, in many accounting classes, complex accounting concepts such as the aforementioned “banking analogy” and “balance sheet” lead to learners becoming passive and naturally demotivated as their workload increases (Thomson & Bebbington, 2004). South African texts have also played an essential role in reinforcing the relationship between language and power, as seen in the discussion above.

Therefore, this study, through CDA, seeks to show how certain ideologies around entrepreneurship are disseminated through discourses incorporated into Accounting textbooks; this can be referred to as false consciousness, where false consciousness denotes people's inability to recognise inequality, oppression and exploitation in a capitalist society due to the prevalence of views that naturalise and legitimise the existence of social classes which can be seen in the next section of the literature review.

2.7 DISTORTED CONSCIOUSNESS

Distorted consciousness refers to the misrepresentation or manipulation of reality, often resulting in individuals or groups adopting beliefs, values, or perceptions that align with dominant ideologies, despite these potentially conflicting with their interests. Distorted consciousness can describe how textbooks may subtly promote neoliberal ideologies, glorifying corporate entities and their practices while masking social inequalities and marginalising alternative perspectives (Fairclough, 2015; Chouliaraki & Fairclough, 2019; McLaren, 2022).

Distorted consciousness relates directly to my study by highlighting how educational materials can subtly promote ideologies that align with dominant societal structures, often without learners being fully aware of the embedded biases. Distorted consciousness in textbooks can occur when companies are presented as models of success, portraying profit-making and shareholder value as unquestionable goals. This representation aligns with neoliberal ideologies that valorise market efficiency and

privatisation, marginalising alternative business models or critiques of corporate ethics. Learners are exposed to these ideas as natural or universal truths. By emphasising the superiority of certain corporations or industries, textbooks may obscure the historical and systemic advantages these entities enjoy (e.g., colonial legacies, and resource monopolies). This can lead learners to perceive corporate dominance as normal, contributing to a distorted understanding of economic systems. Alternative narratives, such as those of worker-owned cooperatives or small enterprises, are often excluded. This exclusion contributes to distorted consciousness by limiting learners' exposure to diverse perspectives, perpetuating the belief that traditional corporate structures are the only viable model for economic success. Distorted consciousness impacts how learners internalise corporate success and failure. For example, the glorification of multinational companies may lead learners to equate economic dominance with societal superiority, further marginalising communities and businesses that challenge these norms (Apple, 2019; Fairclough, 2015; McLaren, 2022).

The concept of distorted consciousness can be linked to Antonio Gramsci's hegemony theory, which explains how dominant groups maintain control by shaping societal norms and ideologies through cultural means, including education. Fairclough's Critical Discourse Analysis (CDA) provides tools to uncover how language in textbooks serves to perpetuate such hegemonic ideologies. By analysing the representation of companies in textbooks, my study can reveal how distorted consciousness perpetuates neoliberal values, shaping learners' understanding of the economy and societal roles (Apple, 2019; Fairclough, 2015; McLaren, 2022).

Distorted consciousness plays a critical role in understanding how companies are represented in Grade 12 Accounting textbooks in South Africa, particularly through the lens of Critical Discourse Analysis (CDA). It reveals the implicit biases and ideologies embedded in educational content, which shape learners' perceptions of business, economics, and societal norms. Distorted consciousness is relevant when accounting textbooks often emphasise the financial success of companies, portraying them as central to economic and societal progress. This representation aligns with neoliberal ideologies, which prioritise market efficiency, profit maximisation, and privatisation. The omission of discussions on social inequalities, environmental consequences, or alternative business models reflects a distorted understanding of corporate roles, normalising a profit-driven worldview (Apple, 2019). Through selective examples and language, textbooks present certain corporations as aspirational or inherently superior. This creates a distorted consciousness by framing corporate dominance as inevitable and

desirable, obscuring the structural advantages that enable their success. Learners internalise these representations, viewing such dominance as natural rather than constructed through systemic inequities (Fairclough, 2015). By prioritising financial data and profitability metrics, textbooks often exclude critical analyses of labour practices, environmental impact, or ethical considerations. This selective focus fosters distorted consciousness, as learners are not encouraged to question the broader social implications of corporate actions (McLaren, 2022). Distorted consciousness in accounting textbooks shapes learners' understanding of their future roles in the economy. For instance, glorifying corporate achievements without critique fosters a perception that business success is solely defined by profit, disregarding ethical considerations or social accountability (Chouliaraki, & Fairclough, 2019). In my study, analysing distorted consciousness through the representation of companies in accounting textbooks reveals how educational materials perpetuate hegemonic ideologies. It underscores the need to critically examine content to foster a more inclusive and balanced understanding of economic systems among learners.

This analysis contributes to broader conversations about the role of education in challenging or maintaining societal power dynamics.

False consciousness is a concept in Marxist theory that refers to the state of mind of a person unaware of the contradictory and oppressive nature of the socioeconomic system in which they live (Encyclopaedia Britannica, 2020). According to Marx (2022) a society's dominant ideology is usually created and maintained by the ruling class and justifies the exploitation of the working class. The concept of false consciousness has been used to explain why people often act against their best interests and support the systems that oppress them. For example, workers in capitalist societies may attribute their low wages and poor working conditions to a lack of skills and work (Reeves, 2019). Distorted consciousness refers to an individual or group of people who do not understand class interests and do not act politically according to those concerns. However, many intellectually connected to the Marxist tradition trace the concept's origins to a theory first developed by Marx known as commodity fetishism (Little, 2011). Product fetishism is the idea that people value products differently than they own them. For example, when a diamond becomes a commodity, it is not simply a stone with the properties of a stone. It has the inherent power to make it different and more valuable than any other stone. It becomes an object that people cherish and admire more than other stones (Cloward, 2012). False consciousness as a concept was first used by Marx's friend, Friedrich Engels, writing on the concept of historical materialism; he argued that ideology is a process carried out consciously but with false consciousness by so-called thinkers. Otherwise, it would not be an

ideological process at all. Engels thus coined the term in two short sentences: “False consciousness and false ideology, namely worldview, are intellectual constructs” (Cloward, 2012).

2.7.1 Manifestation of Distorted Consciousness in the companies’ chapter in the Grade 12 textbook

Distorted consciousness denotes people's inability to recognise inequality, oppression and exploitation in a capitalist society due to the prevalence of views that naturalise and legitimise the existence of social classes. In the section on companies in the Grade 12 Accounting textbooks, inequality, oppression and exploitation are prevalent. Teachers, however, establish that learners in the classroom are unaware of these factors and accept it as if it is standard practice. This distortion can manifest by emphasising corporations' success stories without acknowledging their roles in perpetuating inequality, labour exploitation, or environmental damage and presenting the dominance of certain companies or industries as natural or inevitable, discouraging critical inquiry into systemic imbalances, framing profit-driven motives and capitalist values as inherently superior, which could lead students to internalise that these ideologies are universal truths. In the South African context, this may perpetuate systemic power imbalances by normalising the prominence of historically privileged corporations while sidelining narratives about small, locally owned businesses or alternative economic models. It contributes to the maintenance of hegemony by obscuring systemic issues and embedding the belief that corporate success equates to societal progress. (Fairclough, 2015; Chouliaraki & Fairclough, 2019; McLaren, 2022).

According to Marx (2022) the dominant ideology of society, which is usually formed and maintained, is used by the ruling class to justify the exploitation of the working class. The concept of false consciousness has been used to explain why people often act against their interests and support the systems that oppress them. For example, workers in capitalist societies may believe that their low wages and poor working conditions are due not to systematic exploitation but to their lack of skills and work ethic.

Gramsci (1971) made a unique contribution to developing the concept of false consciousness. He argues that the working class is not merely subject to the political and economic ideology of the bourgeoisie imposed by it but also shapes its consciousness through its institutions claimed to be able to contribute to it. The marginalised groups have the skills and work ethic but are further oppressed because of their race and social class. Althusser (1997) argued that ideology and consciousness are

different and that state institutions impose ideology and knowledge on all classes. At the same time, Parenti (1986) argues that denying false consciousness assumes the absence of indoctrination, the lack of socialisation of conservative values, and the absence of information. Some men and women do not understand their class position and, therefore, the correct political ideology that goes with it, and indeed, they do. It means that the inability to understand one's class position and corresponding ideology is at the core of a false consciousness, which can dramatically affect working people's political, economic, and social lives (Cloward, 2012).

False consciousness explains how people accept and internalise beliefs that serve the interests of those in power, even if those beliefs are not in their own best interests (Cloward, 2012). It also refers to the notion that individuals are unaware of their exploitation and oppression under capitalism. In other words, people are unaware of their class interests and are instead deceived by the dominant ideology of the ruling class.

This can be reflected in teaching materials such as the Grade 12 Accounting textbooks through how specific ideas are presented and framed. To identify examples of false consciousness in Grade 12 Accounting textbooks in South Africa, a careful analysis of the language and ideas presented in the textbooks should be made to identify possible biases and omissions resulting from the false consciousness.

In recent years, racial incidents in university, college, and high school campuses have incited conversations about the significance of race and racism in schools and society (Brown, 2010). In the Grade 12 Accounting textbooks, the section companies are represented using male dominance and the race group that has the power to identify the owners of the companies and in scenarios. In contrast, females are marginalised and oppressed in being recognised in the section companies, hence creating inequality. When this section on companies is presented to the learners in the classroom, the teacher also uses male names to explain the topic and not females as they follow the textbook (Islam & Asadullah, 2018). By doing so, the message the teacher is portraying to the female learners in the classroom further deepens the issue of inequality. In companies, I found the most dominant race groups are perceived as executives and leaders. In contrast, other races are made subordinates and are oppressed, and we end up accepting them as normal. At the same time, they are further marginalising the other group, creating distorted consciousness.

In this study, the females are being sidelined and marginalised despite the knowledge and experience they possess. However, they are not recognised in accounting textbooks. My concern with the textbook

stems from recognising that knowledge is crucial for teachers, who, in the context of the United States, are predominantly white females from middle-class backgrounds. These teachers often have limited, if any, direct experience with, and likely possess limited understanding of, race or communities of colour (Howard, 1999; Sleeter, 2001; Cochran-Smith, 2004; Evans-Winters, 2021). For decades, scholars have raised questions and concerns about the inadequacies of traditional social studies textbooks (Allen, 1971; Anyon, 1978; Apple, 1993; Banks, 1969; Van Sledright, 2002; Carlson, 2003; Au, 2017). Much of this research suggests that these texts mask facts, over-generalise and/or exclude the experiences of different groups, and give students little opportunity to understand stories and events concerning their own lives. These observations highlight schools' and curricula's important role in reducing educational inequality. In recent years, there has been growing concern that the political debates of perception, representation, and identity mask concerns about how structural reality contributes to inequality in schools, communities and companies. In all the textbooks reviewed, there were references to African Americans fighting racist violence.

However, these behaviours were handled differently during the period mentioned in the text. To explain why modern textbooks, fail to address racial issues in a way that places them as complete structural and institutional elements in American history, we emphasise the confluence of elements. The United States has been affected in the accounting class. Likewise, South Africa is involved like the United States; this is an urgent and necessary study. The first point is that, as many curriculum scholars have pointed out, school knowledge is political (Apple, 1993; Banks, 1993; Cornbleth & Waugh, 1995; Zinn, 2005). This research has shown that the curriculum debate is rooted in the interests of many political groups and ideological views that disagree on how textbooks should present American history. These practices influence how race is represented and described in high school textbooks.

Such recollection is essential in the work of educational policymakers, educators and teacher trainers, especially those preparing teachers to teach sociology subjects. It has also been argued that schools and teachers should rely on students' interpretations of these stories (Epstein, 1998, 2009). I believe that the de-institutionalised historical narratives of racial violence experienced by teachers in K12 social studies education are relevant to how teachers approach educational programmes for teachers. (Cochrane-Smith, 2004; Howard, 1999; King, 1991; McIntyre, 1997; Sleeter, 2008, 2001).

In Grade 12 Accounting textbooks, the language appears to reinforce power and hegemony. Textbooks maintain dominant ideologies and perspectives whilst marginalising. The group of white

learners, while perhaps possessing racism in the United States, is also implicated in the presentation of these issues in K12 textbooks (Brown, 2010). Distorted consciousness has provided us with an altered sense of our perception of reality, which has long been compounded by propaganda and has provided a blurred vision of the truth to some extent. It inevitably paved the way for the introduction of enlightenment. Enlightenment is an introduction to reason, rationality and empirical observation, forming the foundation of knowledge and progress. It challenged tradition and advocated the application of critical thinking and scientific methods to shape the intellectual landscape and the world. It explored vital ideas, thinking and the impact of transformation.

2.8 ENLIGHTENMENT

Enlightenment, with its emphasis on reason, critical thinking, and the challenge to traditional ideologies, is highly relevant to my study. Enlightenment, as an intellectual movement, promoted the idea that individuals should use reason to understand the world and question established norms. This aligns with the goals of CDA, which seeks to uncover how textbooks might perpetuate certain ideologies, including neoliberalism, through the representation of corporate entities (Foucault, 2003; Giroux & Giroux, 2006; Fairclough, 2015; Apple, 2020).

In the context of my research, enlightenment could provide a lens for examining how accounting textbooks might either reinforce or challenge the dominant ideologies surrounding corporate power, success, and inequality. Textbooks, if not critically examined, may present the success of companies as a natural and inevitable result of reason and individual effort, which could be a form of ideological indoctrination. Enlightenment thinking urges learners to question these representations and consider the broader systemic factors at play, such as the historical legacy of apartheid and the ongoing socio-economic disparities in South Africa. For example, enlightenment encourages questioning authority and dominant narratives, something that could be central to uncovering how textbooks represent companies as infallible or as being inherently successful. The failure to critique these representations could result in a distorted view of the economic system, which aligns with my research into distorted consciousness. Such representations could lead students to internalise corporate dominance as the norm, preventing critical engagement with issues like inequality and the marginalization of certain groups in the economic system (Foucault, 2003; Giroux & Giroux, 2006; Fairclough, 2015; Apple, 2020).

Fairclough (2015) explores how discourse shapes and maintains social power, which is highly relevant

to this study of how accounting textbooks may present corporate power as a natural and unquestioned reality. Foucault's (2003) work on power and discourse could further inform my CDA study, offering insights into how power structures (like corporate dominance) are perpetuated through educational materials. Apple (2020) critiques how educational materials promote specific ideologies, such as neoliberalism, which may align with the corporate representations in accounting textbooks. These authors support the idea that enlightenment, which champions critical thinking and the challenging of dominant ideologies, can be applied to my CDA of how companies are represented in South African textbooks. By fostering a more critical approach to textbook content, I aim to promote awareness of how such content might perpetuate corporate dominance and marginalise other perspectives.

The concept of enlightenment, particularly its focus on critical thinking, reason, and challenging traditional ideologies, is deeply connected to my study of Critical Discourse Analysis (CDA), specifically regarding how companies are represented in Grade 12 Accounting textbooks in South Africa. The enlightenment era emphasised the use of reason to question accepted norms and practices, a principle that aligns with your CDA approach. I am exploring how accounting textbooks may present certain ideologies, like neoliberalism or corporate dominance, as natural or inevitable, and how these representations affect learners' understanding of economics, power, and society (Horkheimer, Adorno & Noeri, 2002).

Enlightenment thinkers promoted the idea that individuals should use their reason to question societal structures and ideologies. In my study, CDA allows one to critically examine how textbooks may normalise corporate dominance and perpetuate power imbalances. Enlightenment ideas encourage questioning these representations rather than accepting them as unquestionable truths. By applying CDA, my study embodies the enlightenment ideal of reasoning critically about how textbooks represent companies, offering students an opportunity to challenge these portrayals instead of internalising them. Enlightenment thought is also concerned with the role of power in shaping knowledge and social structures. In this context, the portrayal of corporations in textbooks as dominant or "successful" could be seen as reinforcing hegemonic ideologies (like neoliberalism). My analysis of these representations can help uncover how textbooks contribute to the perpetuation of corporate power, thus challenging dominant ideologies that restrict critical engagement with alternative economic models or marginalised perspectives. Enlightenment thinkers viewed education as a means of fostering social progress. In my study, textbooks serve as a medium through which students' understanding of capitalism, inequality,

and economic structures are shaped. If textbooks glorify corporate success without questioning its ethical implications, they may limit students' ability to critically engage with these ideas. My study aligns with enlightenment thought by seeking to uncover and critique these power dynamics, potentially leading to a more equitable and reflective approach to business education in South Africa (Horkheimer, Adorno & Noeri, 2002; Apple & Apple, 2004; Fairclough, 2013).

Fairclough's (2015) work on CDA connects well with enlightenment principles, particularly regarding how language and power structures are interwoven in texts like textbooks. His work is foundational in understanding how educational materials can perpetuate power. Apple (2020) examines how educational materials, particularly in economics, can reinforce neoliberal ideologies and corporate power. His critique aligns with enlightenment ideals by challenging the societal structures upheld through education. Foucault's (2003) ideas about power, knowledge, and discourse provide insight into how representations of corporate power in textbooks may serve to legitimise certain economic structures. His work offers a philosophical foundation that intersects with enlightenment principles of critique and reason. These authors help ground my study in a theoretical framework that uses the principles of enlightenment to critically examine how companies are portrayed in textbooks, challenging dominant ideologies and encouraging students to question and critically engage with the economic narratives presented to them.

Enlightenment is the state of having knowledge or understanding and the search for spiritual enlightenment. Enlightenment is the emergence of man from self-imposed agelessness. A movement of the 18th century that stressed the belief that science and logic give people more knowledge and understanding than tradition and religion (Britannica Dictionary, 2024). Knowledge and understanding about something are the process of understanding something or making someone understand it (Oxford, 2023). Nonage is the inability to use one's knowledge without the help of others. This agelessness is self-imposed if its cause is not ignorance but indecisiveness and lack of courage to use one's mind without the help of others. "Have the courage to use your understanding" is the motto of enlightenment (Kant, 2016).

Over the past fifteen or twenty years, enlightenment has come to be understood as a new way of thinking about reality and society that has increasingly moved away from its former privileged status. As a turning point in the future formation process of reality in the modern world, and above all a leap towards the realisation of a free, more rational and better humanity (Israel, 2006; Fraser, 2019). The discussion is on the intellectual movement of enlightenment in Europe during the 17th and 18th

centuries. The argument you are presenting is that the enlightenment was a period that revolutionised Western thought by combining concepts of God, reason, nature, and humanity into a cohesive worldview. This worldview became foundational in shaping the intellectual, philosophical, and political landscapes of Europe and later the West (Duignan, 2023). The central argument is to emphasise the crucial role of reason in enlightenment which not only helped individuals understand the universe but also served as a tool to improve their own lives and social conditions. By highlighting these points, one is positioning the enlightenment as a transformative movement that laid the intellectual groundwork for many of the advancements in modern Western society, including ideas of democracy, human rights, and scientific inquiry (Duignan, 2023). This idea is backed up by Duignan (2023), who discusses the impact of enlightenment thought on art, philosophy, and politics, and other sources that explore the broader philosophical and political implications of the movement. The inclusion of "reason" as central to the enlightenment highlights its enduring influence on modern intellectual thought (Duignan, 2023).

The goals of rational mankind were knowledge, liberty, and happiness. Enlightenment was both a movement and a state of mind. The term describes a phase of European intellectual history and specific points of criticism and suggestions for action by influential writers inspired by shared beliefs about the possibility of a better world (Duignan, 2023). Emanating from the above, the specific task of the historian of philosophy is to reconstruct the problem, intent, and terminology of an ancient philosopher to capture the meaning of the text he intended for his author and readers. Only then can the text be read like a contemporary philosophical text whose problem can be easily understood. To achieve this, one can use the detective method. Just as a detective looks for “good reasons” to commit a crime, this method looks for “good reasons” that a philosopher might have for taking a particular position in a conflict (Goldenbaum, 2013). Furthermore, in the classroom, the higher social class learners are given opportunities and treated relatively as opposed to the marginalised group. The males of a certain race in the classroom are given preference over females of any race to answer questions, thus creating inequality in the classroom.

2.8.1 Manifestation of Enlightenment in the companies’ chapter of the Grade 12 textbook

Hierarchies in a company often result in inequality, as power and privilege are distributed unevenly among individuals in different positions. This can be particularly pronounced in large multinational corporations. Gender inequity is another global concern. Inequalities based on sexual orientation and gender identity exist around the globe and are often manifested in literature (Ozdenerol, 2021).

Accounting has historically been male-dominated, and gender bias has been a persistent issue. Women have been underrepresented in leadership and executive positions within accounting firms, the boardroom, and the section on companies in the Grade 12 Accounting textbooks (Perera, Ganeshan, & Belitski, 2021).

In the corporate world, women own companies or hold top-ranking positions as Chief Executive Officers and Chief Financial Officers, which makes that company BBSEE compliant. In contrast, in the section companies in the Grade 12 Accounting textbooks, women are not recognised as men are with regards to being the authors of the textbooks and in the content of companies at the end of chapter material, it is male dominant with scenarios of the company's name and who the owners are.

The implicit messages hidden in our accounting textbooks perpetuate gender role stereotypes and hierarchies in our society. Work-life balance initiatives and professional campaigns can help break this stereotype by increasing diversity and providing school textbooks with a gendered image of how things should be. It is a cycle breaker; rather than passively accepting the argument that textbooks should reflect current reality, we could construct new accounts of social reality (Teitz, 2007).

Gender stereotypes and gender role hierarchies that appear in textbooks were intentionally left out of textbooks. Gender stereotypes and stratification of gender roles are deeply ingrained in our culture and beyond public control. Gender stereotypes and stratification of gender roles are usually not discernible without critical examination of textbooks. The hidden nature of the current distribution of power and status serves to perpetuate the gender stratification of our society. Gender stratification has become the norm. Stereotypes are best cultivated and amplified when the reader is unaware of the message (Bornstein and D'Agostino 1992). One solution to eliminating stereotypes and layering gender roles is to raise awareness of bias. Studies have shown that people most commonly assign the male gender when gender is not specified (Gastil 1990; Wilson and Ng 1988).

Textbooks depicting women and men in non-fixed roles provide students with opportunities to raise social awareness and participate in debates about equality and fairness on gender issues. Moreover, gender stereotypes are just one of the restrictive stereotypes found in textbooks. Textbooks also contain implicit messages about race, social class, and other factors. Textbook publishers and educators have a responsibility to both societies and students to reveal the hidden curriculum beyond the explicit themes of textbooks. But textbooks also contain other implicit messages, such as how race and social class intersect and are interpreted in our society (Teitz, 2007).

Perera et al. (2021) view women as being underrepresented in leadership and executive positions,

which is also implemented in the section on companies in the Grade 12 Accounting textbooks. In comparison, Bornstein and D'Agostino (1992), Gastil (1990), Ozdenerol (2021), Teitz (2007), and Wilson and Ng (1988) concur where they believe that the hierarchies are based on gender inequality. The male gender is dominant in corporations, and if no gender is specified, it is referred to as male, which applies to the section on companies in the accounting textbooks as well. Prominence and superiority are two fundamental concepts that significantly shape human interaction and influence how individuals perceive themselves in their various contexts. In exploring prominence and superiority, the dynamics underlying these concepts and how they shape our interactions, aspirations and societal structures were explored. How these notions impact on our understanding of achievement and success and our quest for significance is also reflected.

2.9 PROMINENCE AND SUPERIORITY

Hegemony can be understood as the domination or influence of one group or country over another group or country (Rosamond, 2020). On the other hand, power refers to the ability to control or influence another group or country. To further understand this concept, I looked at the notion of cultural hegemony, which allows connecting ideas to the social matrix that must always be found without reducing the ideas. Hegemony is superior to the more sophisticated versions of consensus expressed in functionalism, symbolic interactionism, and cultural anthropology (Lears, 1985; Carter & Fuller, 2016). In contrast to functionalist theory, Gramscian's (1971) approach does not attempt to reconcile all cultural manifestations with the requirements of a social system (Lears, 1985; Carter & Fuller, 2016). This allows us to analyse the systemic features of societies characterised by power inequality without reducing society. The dominant group's ideas, values, and experiences are affirmed in public discourse. Those in the lower group are not (Lears, 1985; Carter & Fuller, 2016).

The term's adoption and application emerged from a gendered context that emphasised the connection between academic inquiry and various activist movements. It highlighted how gendered power dynamics are structured through intersections with race, class, and other social hierarchies. Intellectually, the concept gained traction because it addressed gender power alongside male hierarchies, offering a nuanced understanding of the relationships and power disparities among different groups of men. This framework was particularly significant in historical contexts like colonialism and apartheid, where political and economic divisions were starkly drawn along

racial and class lines. (Morrell, Jewkes & Lindegger, 2012).

2.9.1 Prominence and Superiority as depicted in the companies' chapter of the Grade 12 textbook

The prominence and superiority in relation to hegemony and power is closely linked to my research on the Critical Discourse Analysis (CDA) of the representation of companies in accounting textbooks for Grade 12 learners in South Africa. This is how it is related to the phenomenon under research. The concept of hegemony reflects how entities with dominant positions (e.g., multinational corporations) control narratives within educational materials. In Accounting textbooks, companies might be represented as superior or central figures due to their access to resources, financial dominance, or alignment with neoliberal ideologies, reinforcing their hegemonic power in the economy. The representation of companies in textbooks can highlight their prominence in shaping societal norms and economic realities. By portraying certain companies as successful or aspirational, the textbooks may implicitly support the ideologies of capitalist superiority and corporate dominance, aligning with the broader concept of hegemony (Briant & Harkings, 2017; Saull, 2024). The analysis of Grade 12 Accounting textbooks can reveal how the selection of examples, language, and narratives around companies fosters ideological alignment with neoliberalism. This connects to the broader discourse on how educational content serves to maintain the hegemony of resource-rich entities by normalising their superior status. The phenomenon I am researching critically examines whether textbooks challenge or perpetuate these power imbalances. This underscores how those in superior positions influence systems of knowledge and education, directly tying my focus on power dynamics in discourse. My research uses CDA to explore how ideology, power, and hegemony manifest in educational content. It provides a theoretical foundation for understanding why certain companies or ideologies dominate the narrative, making it relevant for the analysis (Briant & Harkings, 2017; Saull, 2024). When I talk about prominence and superiority concerning hegemony and power, I can say that those who hold a prominent or superior position in terms of resources, technology, military force, or ideology, for example, are more likely to have the power to establish and maintain their hegemony over others (Rundquist & Carsey, 2023; Saull, 2024). In this way, prominence and superiority in the Grade 12 Accounting textbooks can be seen as factors contributing to the exercise of power and the consolidation of hegemonic control. Hence, through the presentation of companies in Grade 12 Accounting textbooks, the dominant group wants to be perceived as superior, so all content emphasises superiority. For this reason, socially marginalised groups remain marginalised when they come into the working world; they think this superiority is typical and are unaware of this, so it is accepted as normal as it should be. Representation,

therefore, plays a crucial role in learner consciousness, and such inequalities must be exposed to transform future generations (Briant & Harkings, 2017).

Emanating from above is that issues such as race, gender and class are the most substantial organising principles in developing cultural ideologies worldwide. Each culture constructs a different view of race, gender, and class. Still, there is always some social structure around these three specific differences or similarities, and this structure has almost always brought about unstructured inequality (Belkhir & Barnett, 2001; Diversity for Social Impact, 2023).

Today's schools are rich in student diversity. Classrooms and schools are increasingly becoming environments with a complex mix of races, cultures, languages and religions. Two other sources of diversity are also becoming increasingly important.

The widening gap between wealthy and poor students has led to greater social class diversity and more homosexual students and teachers declare their sexual orientation publicly. Citizens of colour, many of whom are low-income; alternatively, people who speak languages other than English feel alienated, excluded, abandoned, and forgotten. Over the past two decades, multicultural education has emerged to engage diverse groups and transform national educational institutions (Banks, 1994; Banks & Bank, 1992; Banks & Banks, 2019). Multicultural education aims to create equal educational opportunities for all students by ensuring that the school environment reflects the diversity of groups in the classroom, school and society.

Furthermore, aspects of multicultural education help educators implement and evaluate programs that accommodate student diversity (Banks 1993, 1994b; Anyichie & Butler, 2017; Banks & Banks, 2019). The content integration aspect considers how teachers incorporate content that reflects diversity into core curriculum content. Generally, teachers integrate such content into the curriculum in various ways (Banks, 1991b; Banks & Banks, 2019). A common approach is to evaluate contributions; teachers incorporate different facts about different groups into the curriculum. Otherwise, the lesson plans and units remain unchanged. Researchers have found that although children go to school with many negative attitudes and misconceptions about different races and ethnic groups when certain conditions are present, education has been shown to help students develop more positive attitudes between groups (Phitmey & Rotherham, 1987; Gorski, 2006). Two of these conditions are materials containing positive images of different groups and the consistent and continued use of such materials (Banks 1991a; Gorski, 2006). This alternative transformation approach changes the curriculum's structure, assumptions and perspectives, allowing the subject to

be viewed from the perspectives and experiences of different groups. The transformation approach changes teaching materials, teaching techniques, and student learning. The transformation approach has several advantages. It brings the content of currently marginalised groups to the centre of our curriculum. This helps students understand that how people construct knowledge depends on their experiences, values and perspectives. It allows students to construct their understanding (Banks, 2002).

Diversity refers to differences between people, including but not limited to race, ethnicity, gender, age, religion, sexual orientation, ability, etc. Diversity and inclusion on the other hand are important issues that companies should address in their policies and practices. Businesses can promote diversity by providing equal opportunities for employment, training and advancement regardless of social class, race or disability.

You can also create an inclusive culture by celebrating and respecting the diversity of your workforce. Diversity and inclusion are essential aspects of our corporate culture. In today's world, businesses must create an inclusive environment that respects diversity and promotes equality.

Conversely, inclusion refers to practices that create environments in which diverse individuals feel valued, respected, and included. Companies prioritising diversity and inclusion are more likely to attract and retain a diverse workforce, leading to greater creativity, innovation and problem-solving. It also allows us to understand better and meet the needs of our varied customers. There are many ways companies can promote diversity and inclusion, for example, by implementing policies and practices that support diversity and inclusion, providing diversity and inclusion training to employees, and actively recruiting and retaining a diverse workforce.

The work of educated working-class women and men is essential in expanding our understanding of social class and theorising class implicit in everyday social processes and interactions. Such conceptualisation is problematic. Some of the central grand narratives of sociology are about whether the working class exhibits class consciousness in the sense of a politicised perception of its social position. Building on this collection of feminist theory, I argue that emotions and psychological responses to class and class inequality are powerful contributors to class formation. There is a long history of developing psychoanalytic insights into race-ethnic relationships that explain how racial identities are formed within societies. Although there are the relational dynamics of fear, power, and desire (Fanon, 1969; Dalal, 2002), there is little research on mental functions related to social class (Lucey & Reay, 2000; Walkerdine et al., 2001).

Many students, especially considering their own recent school experiences, feel uncomfortable being forced to question the discourses and practices of schooling for students classified as 'disabled'. Cultural meanings and expectations are brought to bear when students with cognitive disabilities enter the classroom, for example, common assumptions about students with cognitive disabilities. From the program's first course, we have students examine movies, TV shows, and fairy tales for typical representations of race, class, gender, and disability. When disabilities are placed alongside other areas of diversity from the start, students can see connections and everyday oppressions. It also supports expanding the concept of diversity to include disability rather than structuring it as external. Disability studies also encourage teachers and learners to resist dominant discourses (Ashby, 2012), whereas the persistence of gender inequality in high school textbooks is quite favourable. Thus, this shows that gender inequality generally still favours men.

Overall, male dominance persists despite the author/editor's overt pro-feminist tendencies, which may reflect a persistent gender gap in the country, especially in the economic and political fields (Curaming & Curaming, 2020).

Through the representation of companies in the Grade 12 Accounting textbooks, the dominant group wants to be perceived as superior; hence, all the content highlights their prominent side. Due to this, the marginalised groups remain marginalised even when they get to the actual workplace because they have learned this as it is and unconsciously accepted it as usual and as it is supposed to be. This is how representation plays a crucial role in a learner's consciousness, and such injustices within it should be exposed to transform the future generation.

It also reveals the disconnect between the masculinity of ruling and exercising maximum power at the national level and the masculinity of enjoying public support in grassroots communities. This requires recognising the multiple levels or contexts in which masculinity to be hegemonic regarding the expression of cultural ideals and separating these from the exercise of specific kinds of power. South Africa's national leadership continues to be debated in public; this process has opened a debate about gender relations. This discussion is discussed in the direction of content that emphasises masculinity and thereby avoids calls for a broader discussion of gender inequality. Hegemonic masculinity not only oppresses women, but it also silences or subjugates other masculinities, rendering them as neither current nor valid as the values they express. I agree with the above because in the section companies in the Grade 12 Accounting textbooks, great emphasis is placed on males, and the females are undermined, creating inequality.

The concept of hegemonic masculinity explains that despite the coexistence of multiple masculinities, a particular version of masculinity prevails and gives power and privilege to the men who represent and claim it. Gramscian's (1971) concept of hegemony clearly emphasises power without violence, which is much less common in Southern Africa. Interpretations of hegemonic masculinity differed between contributors; for example, Morrell (1998) sees hegemonic masculinity primarily as a set of ideals of an oppressive ruling class that serves to control young whites, women, and blacks and is therefore opposed to being challenged. The concepts of prominence and superiority are intertwined in various aspects of human endeavour. Proper prominence and superiority should be grounded in genuine merit, ethical principles, and the recognition of diverse talents and individual contributions. While celebrating excellence, the quest for prominence and superiority should not be a source of division but a catalyst for progress and mutual understanding.

Self-deprecating comments, on the other hand, add a touch of humility and relatability to the writing; they acknowledge imperfections and allow for a more approachable tone.

2.10 SELF DEPRECIATING

Self-deprecating refers to a behaviour or attitude where an individual downplays their own abilities, accomplishments, or characteristics, often through humour or humility. This can serve various purposes, such as diffusing tension, gaining social approval, or demonstrating modesty. While self-deprecation can foster relatability and likability, excessive self-deprecation may also signal low self-esteem or reinforce negative stereotypes about oneself (Neff, 2011).

As self-deprecating suggests, poverty is explained by the rationalisation of prejudice. "Discrimination" shows that there is prejudice. It is practiced using racial, cultural, and gender classifications. Thus, tending to undervalue oneself and whatever you do seems unimportant. As a result, marginalised groups were denied access to well-paid jobs, decent housing, education, and health care. Discrimination and injustice seem to be the basis of the distribution of 'opportunities' regarding access to 'well-paid jobs, decent housing, adequate education, and health care'. The phrases "the distribution of income is unfair" and "the poor may be poorer" explain and rationalise the existence of unequal access situations that appear to support the theme of discrimination used and that leads to growing poverty in South Africa. These groups end up self-deprecating. Their standard of living never increases because they are treated unfairly and unequally. Hence, these groups feel that their contribution to society is unappreciated and devalued as individuals (Moodley, 2021; Van

Dijk, 2008; Fairclough, 2015).

The text cites poor health, particularly HIV and AIDS, as a likely cause of 'lower incomes and further poverty'. It is also seen as a factor that "may deprive families of a major source of income". It justifies poverty because "individuals can be discouraged by poverty and lose self-esteem and confidence in their inability to provide for themselves and their families" (Moodley, 2021; Van Dijk, 2008; Fairclough, 2015).

Textbooks often present self-depreciating examples in narratives or character descriptions to teach modesty or humility. However, this can sometimes perpetuate stereotypes, particularly when applied disproportionately to specific groups. Apple (1993) discusses how school textbooks frame narratives to align with societal values, sometimes using self-depreciating examples to downplay the accomplishments of marginalised groups. Critical Discourse Analysis (CDA) studies show how self-depreciating language in textbooks reflects broader power dynamics and ideologies. For instance, narratives might use self-depreciation to deflect criticism of dominant groups or ideologies, subtly reinforcing existing hierarchies (Van Dijk, 2008).

Self-depreciating narratives often serve as a tool for promoting humility or relatability in educational texts. However, when misused, they can reinforce stereotypes or diminish the representation of certain groups. Martin (2007) highlights that self-depreciating humour, or narratives are often employed to foster social harmony but can inadvertently perpetuate power imbalances, particularly when targeting marginalised groups. Apple (1993) discusses how educational materials subtly integrate narratives that align with dominant societal values, potentially using self-depreciation to downplay contributions from marginalised identities. Studies like Sleeter & Grant (2007) emphasise that the portrayal of characters or groups in textbooks often mirror existing power structures, with self-depreciating representations sometimes reinforcing stereotypes. Critical Discourse Analysis (CDA) examines how language and narratives in textbooks reflect societal ideologies and power structures. For Grade 12 Accounting textbooks in South Africa, CDA focuses on how companies are represented and the implications for learners. Apple (1993) identifies how textbooks emphasise corporate success, often promoting neoliberal ideologies that glorify free-market capitalism while sidelining systemic inequalities. Moodley (2021) critiques how South African textbooks perpetuate historical imbalances by prioritising narratives about multinational corporations while underrepresenting local businesses. This aligns with neoliberal ideologies and masks the systemic inequalities these corporations perpetuate. Van Sledright

(2002) argues that the representation of companies in textbooks impacts how learners perceive business and societal norms, often normalising corporate dominance and minimising alternative economic models. Textbooks often include self-depreciating examples for specific groups while glorifying others, reflecting broader power dynamics. Narratives in textbooks may embed neoliberal ideologies, subtly promoting corporate dominance and marginalising counter-narratives. The content shapes how learners internalise societal values, with self-depreciation and corporate glorification influencing their understanding of success and equity (Stedman Jones, 2014; Ostry, Loungani & Furceri, 2016).

2.10.1 Self-depreciating as represented in the Grade 12 textbook

In my study in the section companies, it seems as if there is racial discrimination in the Grade 12 Accounting textbooks where the names of the companies in the activities are names of the most popular race and the authors as well and the other racial groups are marginalised.

'Marginalised groups' are due to low and insufficient wages, which talks about "economic marginalised people". An example of candles is an essential item needed for marginalised people without access to electricity. "Disadvantaged or marginalised groups" are mostly black people who use candles as a form of electricity in their homes as opposed to the other groups or races that have electricity and have a higher standard of living. Changes influence changes in demand for these commodities in the incomes of the poor, records the living standards of the marginalised as 'low income leading to poverty' and 'those who struggle to meet their basic needs'. The debate implies that low wages, commodity prices and a lack of infrastructure are the alleged causes of poverty (Ramdhani & Maistry, 2020). On the other hand, Lakoff (1973) is one of the pioneers in using critical analysis to show that decades ago, discrimination studied women's behaviour, presented, spoken and written in English. In both cases, she was considered powerless and marginal in what she said and how she was spoken to.

Furthermore, lack of access to work is also responsible for the relative powerlessness or the meagre percentage of women holding positions of power. In all regions of the world, most women do not grow up to influence the decisions determining their quality of life. As women, they remain relatively powerless to shape the world in which they live and where the future generations they carry grow up. Therefore, "women's language" is based on the attitude that women are marginalised from the serious concerns of life, which men discourage. Women's weakness and helplessness are reflected both in how women are told and in how they are spoken of. Women's inappropriate speech, avoidance of strong emotions, and expressions of uncertainty are favoured, and means of expression are

concerned with matters deemed "unimportant" about the world the "real" world is developed (Lakoff, 1973).

On the other hand, Lakoff (1995) points out that women must adapt forms of language function to linguistic expectations that are part of the definition of situational parameters. Therefore, women's language puts them in a low or inferior position and is discouraged. Some people argue that gender does not affect communication. However, women have a language that is permanently different from that of men - a language that is semantically and functionally their own. Women must develop skills in addition to those they already possess if they want their communication behaviour to be positively evaluated in the workplace. These skills include being assertive, decisive, precise, and objective. Women lack the special skills or credentials that men have. Because women have limited experience in male environments, they have never developed the right skills for these environments.

Also, Amal Saleh et al. (2006) investigated how language was used in her EFL high school textbooks in Iran; they used Van Leeuwen's (1996) framework and Halliday's (2004, cited in Halliday & Matthiessen, 2004) transitivity model. Results showed that women were neglected in EFL textbooks. Similarly, the five tools of Huckins' model were implemented to investigate how language was used in the Grade 12 Accounting textbooks section companies. In addition, the occurrence and nature of activities, such as men and women participating, were very different in their meaning. Women were primarily associated with the traditional role of doing domestic chores and caregiving. Due to this, women are undermined despite their gender, race, disability, social class, economic, political affiliation and poverty. As a result, women make it difficult for other women to progress. The women come from a disadvantaged apartheid background, where discourse has made us realise that women are devalued and self-depreciated in white dominance, hence resulting in further inequalities (Janks, 2009; Lentin & Titley, 2011).

Tietz (2007) noted that she studied 19 textbooks (i.e. eight on Financial Accounting, eight on Managerial Accounting, and 3 Principle textbooks) concerning gender representation at the college level. "She found that males outnumbered females in the textbooks, whereas women were passive and depicted most frequently in home settings, men were active and had more occupational positions" (Roohani & Heidari, 2012, p. 128). I concur with Roohani and Heidari (2012) because in the Grade 12 Accounting textbooks in the section companies, most of the males are mentioned as Chief Executive Officers and Chief Financial Officers, and the males take the lead and females are minimised.

2.11 CONCLUSION

This chapter reviewed literature from different scholars. I started by discussing the definition and purpose of a literature review and the thematic approach in a literature review. This chapter went on to discuss the discourse and ideology and how it manifests in the Grade 12 Accounting textbooks, distorted consciousness and the manifestation in the Grade 12 Accounting textbooks, enlightenment and the manifestation of enlightenment in the companies' chapter of the Grade 12 textbook, prominence and superiority and prominence and superiority as depicted in the companies' chapter of the Grade 12 textbook and finally self-deprecating prompts us to reflect on cultural norms and societal expectations. It can encourage us to embrace our imperfections and acknowledge our fallibility. It should not, however, become an excuse to avoid us from examining our relationship with ourselves and the world around us. It has the potential to provide us with positivity that uplifts, hence the need for research. By connecting these themes, I gain insight into the intricate dynamics at play in educational materials and their broader implications for personal and societal growth. This gives rise to an intellectual approach that seeks to examine and critique society, culture, and institutions with the aim of understanding and challenging power structures and inequalities which is critical theory. Critical theory serves as a tool for understanding and transforming society, aiming to foster a more equitable and just world.

CHAPTER 3

THEORETICAL FRAMEWORK

3.1 INTRODUCTION

The previous chapter provided a comprehensive literature review, critically analysing existing studies on the representation of companies in Grade 12 Accounting textbooks, with a particular focus on corporate social responsibility, ethics, and power dynamics. The review highlighted how neoliberal ideologies and discourse shape learners' perceptions of business, often reinforcing distorted consciousness and social inequalities. Building on these insights, this chapter introduces Critical Theory as the guiding theoretical framework. Rooted in the works of scholars like Karl Marx, Max Horkheimer, and Jürgen Habermas, Critical Theory challenges dominant ideologies, unveiling hidden power structures and their impact on education (Horkheimer, 1972). By applying this lens, the study interrogates how Accounting textbooks construct corporate realities, perpetuate or challenge economic inequalities, and influence learners' understanding of ethical business practices.

Building on the themes explored in the literature review, we gain a deeper understanding of the complex dynamics embedded in educational materials and their wider implications for both personal and societal development. This progression naturally leads to adopting a theoretical framework grounded in critical theory, an intellectual approach that seeks to examine and critique societal, cultural, and institutional structures. Critical theory is a crucial tool for understanding and transforming these systems by focusing on power relations and inequalities. As we transition to the current chapter on the theoretical framework, critical theory will provide the foundation for analysing and addressing these power dynamics, ultimately aiming to promote a more equitable and just society. Critical Theory (CT) frames this study as the only lens of choice. Thus, to achieve the research aim, CT is used as the study's theoretical framework. Its purpose is not merely to explain situations and phenomena instead it aims to transform. According to Dhanraj (2018), with this study, CT helps identify the most suitable lens for sample analysis, the theme of power and dominance. Each student understands the company section, whether rich, poor, or of a different race, social class or gender. The representation of companies in the textbook should be unbiased and not further marginalised nor give people power who already have power. CT assists me in

making sense of the phenomenon, how companies are represented in grade 12 textbooks, how they should be, and why they are how they are. It exposes some assumptions around the biases in the grade 12 textbook, such as when males appear intelligent, disabled people are disadvantaged, and diversity, dividing it into a hierarchy and social class.

First, the historical background is discussed. Secondly, the objectives of CT, the different formats of CT that comprise Critical Emancipatory Research (CER), Critical Pedagogy and Critical Feminism are explained in detail, the Epistemological and Ontological stance of CT is discussed, and thirdly, it is connected to the conceptual framework by using Huckins' model which is depicted on the flow chart. The tools are identified, and how they were implemented to analyse the data is explained in the table.

3.2 HISTORICAL BACKGROUND OF CRITICAL THEORY (CT)

Critical theory originated in the early 20th century, stemming from the Frankfurt School, a group of German intellectuals dedicated to examining and critiquing society, culture, and politics. Critical theory, rooted in Marxism, drew heavily from Karl Marx's ideas on capitalism, class struggle, and social change. Early critical theorists applied these ideas to modern social issues. The Frankfurt School, founded in the 1920s with key figures like Max Horkheimer (1895–1973), Theodor Adorno (1903–1969), Herbert Marcuse (1898–1979), and Erich Fromm (1936), expanded the focus to include cultural dimensions of power and ideology. They used an interdisciplinary approach, integrating sociology, psychology, philosophy, and cultural studies to critique mass culture and consumerism. After World War II, critical theory evolved by incorporating existentialism, psychoanalysis, post-structuralism, and feminism, leading to new discussions on identity, language, and power. More recently, critical theory has been applied to various fields such as education, media studies and political theory. It continues to address issues of inequality, oppression and social justice. It remains a vital framework for analysing and challenging societal structures and ideologies. As a basic worldview, we consider the world equal, fair, or unfair and address our perspective on achieving social change. As a result, it sees social betrayal inserted into the world (Seale, 1999). According to Dhanraj (2018), this is the critical paradigm, which is affected by CT according to the Frankfurt way of thinking. Furthermore, Wani (2015) restores that the centre of the basic worldview is not about grasping society, but instead, about prodding social change through an assessment of existing social designs and the elements that make these. Magunje (2013) features that basic assumption perceives that, in the public arena, there are existing

social developments that genuinely exist. The fundamental belief investigates the fighting power inside these social orders or developments, trying to distinguish "who gains, what's more, and who loses in unambiguous circumstances", for example, inside friendly, underlying, or authentic progressive systems. Due to its complex nature, the fundamental belief tends to spread to different disciplines. These areas examine power structure, class, authority, and control.

CT reflects the Frierian perception advanced through a set of students related to the Frankfurt School within the 1960s (Fairclough, 2003; Kincheleo & McLaren, 1994; Van Dijk, 1993). Based on this premise, CT helps the existing study because it pertains to the discourse of companies and how it is represented within the prescribed accounting textbooks. It has allowed the researcher to show and display hidden ideological meanings related to the discourse, which can be hidden in the textual content.

Consequently, stemming from Habermas's (1973) notions of CT, this theory appears well-suited for uncovering the covert ideological assumptions lodged in the phrase and sentence "representations" to be encountered within the prescribed Grade 12 Accounting textbooks. Naidoo (2015, p. 41) states that this study interrogates issues of power and hegemony emanating from a particular cultural domain presented in the text. Arguably, "CT is a form of social theory concerned with critiquing and liberating society holistically, compared to a more traditional theory concerned only with understanding or explaining it." The historical background of Critical Theory, rooted in the Frankfurt School's critique of capitalist societies, directly informs its objectives, which aim to challenge oppressive power structures and promote social justice through a deeper understanding of societal inequalities.

3.3 OBJECTIVES OF CRITICAL THEORY (CT)

Critical Theory is a social theory that aims to critique and change society. CT attempts to find the underlying assumptions in social life that keep people from fully and truly understanding how the world works. According to Bohman (2004), the important objectives of CT are democratisation, transformation, emancipation and empowerment. Democratisation is the starting point that sees democracy both as a multi-perspective form of social research and as a discursive practice where different perspectives can connect and be fruitfully labelled. The ideal of democracy suitable for globalising societies is only feasible if it is "multi-perspective" regarding organisational form and social research. Such a critical and multidimensional theory of democracy could begin to organise the various forms of social research necessary to democratise international institutions. Institutional

forms of inquiry are democratic when they are open to broader public debate by citizens (Bohman, 2004).

Secondly, transformation in this regard is to understand situations, power and phenomena and enable change by reducing inequality. This research has accelerated my inner transformation, especially my awareness of inequality and injustice towards people belonging to minority groups. Thirdly, the issue of emancipation is rooted in Marx, where human emancipation meant more than just individual empowerment. It also included the profoundly spiritual experience of becoming a "benevolent being" as a mediator who raised the community around him. This is reflected in my research as a teacher working with children with different needs, who has the responsibility to rise above their subjective individuality and seek solutions to promote the basic human rights of minority or marginalised groups of children in their communities. After Marx, the concept of emancipation evolved into a central tenet of CT in the 1960s. This followed Habermas' inaugural lecture on Knowledge and Human Interest, in which the critical sciences were defined as emancipatory. For Habermas, emancipation is a cyclical process involving gradual awareness and human development over time (Broniak, 1988). Dube (2016) states that emancipation occurs in the context of superiority. Emancipatory research is an approach to survey research that allows advocacy for minorities and the previously "studied" (Behar-Horenstein & Feng, 2015). Thus, a critical emancipatory inquiry has a political agenda: liberating the oppressed who cannot achieve it themselves (Chidarikire, 2017). However, people can only liberate themselves and improve their conditions if provided with an arena that allows them to raise their voices (Moleko, 2014). Emancipation means freeing people to exercise power over their lives and realise their potential.

Empowerment has long been a central goal of Critical Theory (CT), especially for those seeking emancipation. For individuals pursuing liberation, empowerment is key to gaining the power to shape their lives in a way that aligns with a community based on justice. The aim of critique in this context is to expose the forces that restrict individuals and groups from making decisions that significantly impact their lives. By doing so, there is potential for greater autonomy in managing power, relationships, and moral will. However, as I enter the 21st century, the term "emancipation" is used with caution. Numerous scholars have observed that complete emancipation from the socio-political structures that shape individuals is virtually impossible (Horkheimer, 1895–1973; Adorno, 1903–1969). Many have also questioned the arrogance that can accompany efforts to free others. Many feminists, as we discuss later in this study, raise the concern that emancipation is often framed as a search for autonomy and self-control. These qualities, they say, must be

balanced with a vision of emancipation that allows new connections with others. This is a crucial criticism and must be carefully considered by critical analysts. (Steinberg & Kincheloe, 2010).

3.4 DIFFERENT FORMATS OF CRITICAL THEORY (CT)

To date, a diverse range of theoretical and methodological underpinnings has been brought into the CT's arena to investigate how accounting is related to society, politics and organisational functioning (Lodh & Gaffikin, 1997). Critical theorist researchers commonly agree that their shared goal is social change, achieved through understanding and challenging existing power structures.

Several scholars (Cohen et al., 2018; Creswell & Creswell, 2018; Crossman, 2019b; Higgs & Smith, 2015) agree that CT is a social theory that aims to change society, whereas traditional theories try to understand or explain society. Essentially, CT can be described as social criticism that contains the seeds of assessment, evaluation and practical, transformative action (Thompson, 2017). From a CT perspective, all human societies are corrupted and distorted by profoundly entrenched power structures that affect our lives (Higgs & Smith, 2015). Critical theorists must deeply understand these power structures, how they work, and how we can dismantle them. Therefore, from a CT perspective, I conclude that no universal truth or set of laws or principles can be applied to everyone. Thus, these power hierarchies must be challenged to bring about social change. It is necessary to examine its origins. CT requires a commitment to human suffering in the lived world and to the moral dilemmas we face in the complexities of everyday life to gain a deeper understanding of CT (Steinberg & Kincheloe, 2010).

The formats of CT are outlined in many streams, but in this study, I took the three identifiable streams about the relevance of each in the context of the study. The relevance is closely linked to examining the social, economic and political context and recognising the role of power and conflict (Cooper & Hooper, 2007).

3.4.1 Critical Accounting Research (CAR)

In my study, Critical Accounting Research (CAR) plays a central role by providing a lens through which one can analyse and critique the representation of companies in Grade 12 Accounting textbooks in South Africa. CAR aims to go beyond traditional accounting's focus on technical and financial

aspects by examining broader social, political, and ideological contexts that shape accounting practices and their educational materials (Yapa, Ukwatte, & Siriwardhane, 2021; Gallhofer & Haslam, 2019). By employing CAR in my Critical Discourse Analysis (CDA) of these textbooks, I can critically examine how companies are portrayed in ways that may reinforce certain power structures, ideologies, and socioeconomic biases. This approach allows for an analysis of whether textbooks perpetuate narratives of corporate power and social hierarchies, as well as how these representations may influence learners' perceptions of the corporate world and their roles within it (Cooper & Hopper, 2022). Through this framework, my research seeks to uncover implicit messages about corporate power and social values, which are essential for developing a more socially aware and equitable accounting education (Yapa et al., 2021; Gallhofer & Haslam, 2019).

CAR is situated within the realm of CT, encompassing underlying assumptions that serve as guiding principles directing the perspectives and actions of both the researcher and the participants. CAR acts as the framework through which the researcher positions their stance concerning the participants within a specific aspect of the entire study (Gendron, 2018; Qhosola, 2016; Tsotetsi & Mahlomaholo, 2013). During my tenure at the school, I, the researcher, believed that accounting was reserved for a particular segment of the population due to my struggles relating to it. I, too, belonged to the voiceless and marginalised group for whom accounting appeared disconnected from daily life (Qhosola, 2016). In this context, CAR has facilitated my understanding of how issues surrounding unequal power dynamics, social injustices, disparities, oppression, and a lack of hope contribute to the estrangement of accounting from my personal experiences (Qhosola, 2016). CAR has been instrumental in shedding light on how ideology operates to generate oppression and compliance (Qhosola, 2016; Mahlomaholo & Nkoane, 2002). My feelings of inferiority toward accounting are addressed within the framework of CAR, which recognises that the oppressed often comply due to a belief system that leads them to accept their oppression as something natural and unchangeable (Qhosola, 2016; Mahlomaholo & Nkoane, 2002). This condition is akin to what Gavin (2008) terms a false consciousness about oneself and the world, arising from distorted ideologies that induce some individuals to perceive themselves as naturally inferior to others while others believe in their superiority (Blomley, 2009). Critical Accounting Research (CAR) focuses on examining accounting practices, policies, and representations from a critical perspective. In the context of the representation of companies in Grade 12 Accounting textbooks, CAR can shed light on the ideologies, power dynamics, and ethical considerations embedded in educational materials (Cooper & Hopper, 2022; Gallhofer & Haslam, 2019). This perspective contributes to the broader goals of enhancing

accounting education and fostering a more socially aware and ethically conscious generation of financial professionals. Overall, CAR underpins this study by highlighting areas where accounting education may fall short in presenting balanced, inclusive, and socially responsible representations of companies (Yapa, Ukwatte, & Siriwardhane, 2021; Cooper & Hopper, 2022). By adopting a critical approach, CAR promotes the development of socially aware accounting practices and shapes a more ethically grounded approach to accounting education (Gallhofer & Haslam, 2019).

3.4.2 Critical Pedagogy

CT is the philosophical basis of critical pedagogy (Abraham, 2014; Aliakbari & Faraji, 2011; Ayoub et al., 2014; Burbules & Berk, 1999). First, pedagogy refers to art and science or even the art of teaching (Daniela, 2019). Art because there is no set script or instruction manual, and science comes from methodical research into how teachers can improve student achievement (Okeke et al., 2016). Second, "critical" refers to the foundations of critical pedagogy in CT. As mentioned earlier, CT questions the dominance and exploitation of society (Fuchs, 2016). Thus, CT is an umbrella term for different perspectives that assume that "knowledge is socially constructed, culturally mediated and historically situated" (Moodley, 2012; Ryan & Grieshaber, 2004). Critical pedagogy is a transformation-oriented approach to education (Abraham, 2014; Aliakbari & Faraji, 2011; Freire, 2000, 1987, 1974; Giroux, 2009; Naiditch, 2017). Critical pedagogy addresses issues of social justice and democracy, which are seen as closely related to authentic teaching and learning (Higher Education and Training HIV and AIDS Program (HEAIDS), 2017; Kincheloe & Steinburg, 1997). Considering that the educational landscape in South Africa is rapidly changing due to the diversity of students in classrooms, teachers must become critical pedagogues on diversity issues because not all identities are valued equally in school and society, and they experience oppression. Identities are not respected (Walton & Osman, 2018).

3.4.3 Critical Feminism

Lastly, Critical Feminism, the perspective adopted here, comes from "feminist critical discourse analysis" (FCDA), one which criticizes, from a feminist perspective, hierarchically organised gender structures that persist in language and other forms of communication as part of a radical emancipatory project (Lazar, 2005). FCDA aims to provide contextual analyses of gender and sexism in contemporary society in complex and diverse forms. Complexity refers to the current feminist view that the gender structure does not operate in isolation but intersects with other power structures, such

as those based on sexuality, ethnicity, age, disability, social class and status, and geography (especially of the Global North, or "West", other parts of the world). This means that gender asymmetry is not experienced materially or discursively in the same way for women and all women. Patriarchy as an ideological system also interacts with, for example, corporate and consumerist ideologies. FCDA considers discourse part of society (Chouliaraki & Fairclough, 1999). He takes as the object of his analysis those aspects of discursive social practices: for example, speech and writing are part of (and constitute) many social practices and events; social practices are also presented discursively (through texts and speech) in specific ideological ways. The relationship between discourse and society is dialectical, where discourse is constituted and shaped by social situations, institutions and structures (Fairclough, 1992). The concept of constitution is valid in that every act of meaning-making takes place through (spoken and written) language. FCDA aims to raise awareness of how considered gender norms and asymmetrical power relations are discursively produced (and therefore can be contested); critical reflection is essential for adopting emancipatory knowledge and practice. It has two aspects. The first concerns institutional reflexivity, both in terms of progressive practices such as the implementation of gender equality programmes in organisations and schools and in terms of restorative practices that use feminist values strategically for non- or anti-feminist purposes. Another aspect shifts the focus to feminist analysts and the need for feminists to think critically about our theoretical positions and practices so that they do not inadvertently contribute to the perpetuation, rather than the eradication, of hierarchically differential treatment of groups of women.

3.5 EPISTEMOLOGICAL STANCE OF CRITICAL THEORY (CT)

Epistemology is how we learn about reality (Al-Ababneh, 2020; Bridges, 2016; Cohen et al., 2018; Luthuli, 2019; Mbambo, 2019). Epistemology refers to the nature of knowledge, how it is constructed, and how it is acquired (Ravitch & Carl, 2020). It is a category of philosophy that focuses on the methods and practices of gaining knowledge about social reality (Lochmiller & Lester, 2015). Moon and Blackman (2017) further state that epistemology concerns all aspects of the validity, scope, and methods of knowledge acquisition, such as what constitutes a knowledge requirement, how knowledge can be acquired or produced, and how the scope of its transferability can be estimated. According to the critical paradigm, knowledge is true if it can be translated into practice or change and liberate people's lives (Wood, 2019). The CT seeks to gain understanding through collective meaning-making (Zuber-Skerrit, 2011) and promote epistemic democracy

(McAteer & Wood, 2018). I believe that epistemology influences research design to find fundamental knowledge that benefits society. Epistemological assumptions delineate the nature of knowledge.

The epistemological stance of CT refers to the philosophical position and approach to knowledge and understanding adopted by critical theorists. It encompasses their beliefs about how knowledge is produced, the nature of truth, and the role of subjectivity and power in shaping knowledge. CT emphasises the importance of social and historical context in understanding knowledge and rejects the idea of objective, value-neutral knowledge.

It argues that knowledge is socially constructed and influenced by power dynamics, ideologies, and social structures. Critical theorists aim to uncover and challenge the underlying assumptions, biases, and power relations that shape knowledge production and dissemination.

Fawcett and Hearn (2004) explore the epistemological foundations of CT, discussing key concepts such as social constructionism, standpoint theory, and the critique of positivism. It provides references for influential works in the field. Horkheimer (1937), one of the founding figures of CT, discusses the epistemological stance of the Frankfurt School. Horkheimer explores the limitations of traditional epistemology and argues for a critical approach that considers the social and historical context. Benhabib (1986) focuses on the epistemological stance of Habermas, one of the most prominent critical theorists. Benhabib examines Habermas's concept of communicative action and its implications for knowledge production and social critique. Howarth (2000) discusses the epistemological foundations of CT in the context of social science research. Howarth explores the relationship between power, ideology, and knowledge production, drawing on the works of critical theorists such as Foucault and Bourdieu. Fraser and Alcott present a dialogue between two influential critical theorists on the epistemological dimensions of CT. They discuss standpoint epistemology, objectivity, and the role of social identities in knowledge production.

3.6 ONTOLOGICAL STANCE OF CRITICAL THEORY (CT)

A critical worldview requires a reality that is dynamic and socially constructed. Ontology concerns the nature of being and reality (Aliyu et al., 2015; Bridges, 2016; Cohen et al., 2018; Cresswell & Cresswell, 2018; Terre Blanche et al., 2006). Essentially, ontological assumptions about what reality is or what is (Scotland, 2012). Reality is socially constructed. We understand the world through people's experiences with each other (Wood, 2019). Truth is born from movement, from criticising the social world and thinking and acting on the factors that can promote or prevent change

(Freire, 1970). Critical scholars challenge the status quo and seek to change social relations. Therefore, one of the central assumptions of CT is that there are multiple realities, and that research is not created only by a dominant or elite researcher (Noel, 2016). The critical position of reality is fundamentally dynamic, subjective, and fluid, involving conflicting, underlying power structures that are social, political, cultural, economic, and ethnic or gendered (Aliyu et al., 2015). Critical inquiry aims to transform society by promoting peace, prosperity, freedom and fulfilment for all (Fuchs, 2016). Cohen et al. (2018) argue that ontological assumptions initiate and support epistemological assumptions or ways of investigating the nature of knowledge. Ontological assumptions explain the nature of reality.

The ontological stance of CT refers to its understanding of the nature of reality and existence. It is rooted in the belief that reality is socially constructed and shaped by power dynamics rather than being fixed or objective. Critical theorists argue that social structures, institutions, and ideologies influence how individuals perceive and experience reality. CT draws on the works of philosophers such as Karl Marx, (1843); Max Horkheimer, (1895–1973); and Theodor Adorno, (1903–1969) who emphasise the role of social, economic, and political factors in shaping reality. They argue that dominant groups use their power to maintain and reproduce social inequalities, which shape people's understanding of reality. According to Horkheimer, (1895–1973) and Adorno (1903–1969), reality is not an objective truth but a product of historical and social processes. They coined the term "the culture industry" to describe how mass media and popular culture shape people's perceptions and reinforce dominant ideologies. In their book "Dialectic of Enlightenment," they argue that the culture industry creates a false sense of reality that serves the ruling class's interests. Another influential figure in CT, Jürgen Habermas, developed the concept of the "lifeworld" to explain how individuals construct their reality through everyday interactions and communication. He argues that power relations constantly influence the lifeworld and are distorted by dominant ideologies, leading to a fragmented and alienated reality experience.

Allen (2020) explores the ontological turn in CT, discussing how critical theorists have engaged with questions of ontology and the implications for their work. It provides an overview of different ontological stances within CT. Fraser (2017) discusses the ontological turn in CT and its significance for social and political theory. She argues for the importance of recognising the ontological dimensions of social life and the need to challenge dominant ontological assumptions. Honneth (2017) examines the relationship between ontology and critique in CT. He argues that CT should engage with ontological questions to understand better and challenge social structures of domination.

McCarthy (1993) explores the ontological foundations of CT, discussing the work of critical theorists such as Adorno, Horkheimer, and Habermas. He examines how CT grapples with questions of ontology and the implications for its critique of society. Ingram (2005) discusses the relationship between ontology and epistemology in critical social theory. It examines how different ontological stances shape the epistemological commitments of critical theorists and the implications for their critique of social structures.

Connecting my theoretical framework based on CT with a conceptual framework based on Huckins,' (1997) model and the learning theories of Fairclough's, (2013) CDA and Van Dijk's, (2001) CDA can provide a robust approach to analysing and understanding discourse and communication. Here's how these components can be connected. The theoretical framework zooms into the researcher's position, while the conceptual framework focuses on the object of the study. Thus, the theoretical framework is based on CT in the study context. This social theory seeks to understand and critique society and culture to reveal and challenge power structures and systems of oppression. It emphasises the role of ideology. Hegemony and social constructs in shaping discourse and communication. The conceptual framework is based on Huckins' model, which provides a structured approach to analysing discourse, often in educational contexts. It includes components like genre, intertextuality, rhetoric and social context, essential for understanding how discourse functions and influences individuals and society. The learning theories of Fairclough's CDA and Van Dijk's CDA have contributed significantly to CDA, an interdisciplinary approach to studying discourse that aligns with CT. They focus on how language and discourse reflect and reproduce power relations, ideologies and social structures.

Their work can be incorporated into my framework in the following ways: Fairclough and Van Dijk's CDA connects with Huckins' model and the broader CT framework. CDA examines how language legitimises power structures and promotes certain ideologies. This aligns with CT's emphasis on revealing hidden power dynamics. CDA considers the broader social and cultural context in which discourse occurs, connecting with Huckins' model's emphasis on social context. Huckins' model's concepts of genre and rhetoric are incorporated into CDA by analysing how specific genres and rhetorical devices are used to convey power and ideology. In Huckins' model, intertextuality can also be explored within CDA to understand how texts refer to and influence each other within discourse.

By connecting these elements, a comprehensive framework is created for analysing discourse that considers both the structural aspects of Huckins' model and the critical aspects of CT, Fairclough and Van Dijk's CDA of communication. Fairclough and Van Dijk's approach enables you to uncover how discourse is shaped by power dynamics, ideologies, and societal structures, which is crucial for

a deep understanding of communication.

3.7 CONCEPTUAL FRAMEWORK

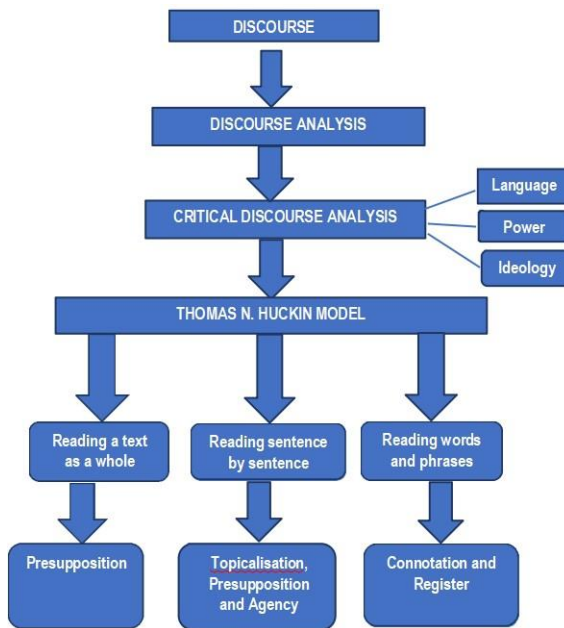


Figure 3.1: Conceptual framework (Adapted Thomas N. Huckins Model of CDA)

I used Huckins’s model because this study focuses on critical analysis as well as the hegemony and language of the prescribed accounting textbooks. The study shows how dominance and language are being used in companies. CDA focuses on verbal or multi-modal text.

3.7.1 Power, Hegemony and Language

In Huckin's model of Critical Discourse Analysis (CDA), power, hegemony, and language interact to reveal how discourse structures can influence, reinforce, or challenge social norms and hierarchies. His model focuses on how texts, including educational materials, subtly transmit ideologies and power dynamics to readers. Power in Huckin’s model refers to the influence that institutions, ideologies, or individuals exert over others, often through language. He examines how powerful entities such as corporations, governments, or educational authorities—can shape discourse to maintain control or promote specific agendas. Huckin investigates how language can reflect and reinforce power structures, particularly by focusing on which voices are heard or marginalised. For example, in textbooks, the language used to describe companies may reflect capitalist ideals, subtly

teaching students to accept corporate interests as dominant societal values (Huckin, 1997). Hegemony in Huckin's model refers to the dominance of certain cultural or ideological norms that shape societal beliefs and practices. It is often subtle, working through the normalisation of specific values, practices, or beliefs within texts. Huckin emphasises how texts can present hegemonic views often without directly stating them by embedding certain assumptions within language. For instance, in an accounting textbook, phrases that implicitly glorify profit maximisation or corporate growth can promote capitalist hegemony as a standard, while alternatives like social responsibility may receive less focus (Huckin, 1997). Language is central to Huckin's model as it is the primary means by which power and hegemony are expressed and perpetuated in discourse. He examines linguistic choices, such as word selection, sentence structure, topicalisation, presuppositions, and connotations, to reveal implicit messages in the text. Huckin's focus on language entails analysing both the explicit content and the implicit cues that guide readers toward specific interpretations. For example, if textbooks frequently use terms like "successful companies" without context, it subtly implies that success is an inherent value, without considering ethical or social responsibility (Huckin, 1997).

According to Cassim (2020), Shohamy (2006), and Upadhyaya (2010), primary schools, ideologies, and government officials are supported by language experts and educators. On the other hand, Al-Zubaidi (2022) states that language plays an essential role in expressing power relations. His research aims to analyse power using language at three levels: whole text, sentence level, and word level.

In this study, Huckin's model was used as the conceptual framework. Only five tools were used to analyse the content in the four prescribed accounting textbooks for Grade 12. The five tools implemented were Topicalisation, Presupposition, Connotation, Register and Agency relating to power, hegemony and language.

The discourse is on companies in Grade 12 Accounting textbooks. In this study, topicalisation was implemented by identifying subheadings, capitals, tables, and positioning that provide importance and focus relating to companies; presupposition was used by identifying assumptions, conjectures and opinions of words or sentences relating to companies, and connotations were implemented by identifying metaphors, figures of speech and undertones about companies, a register identifies the use of words in the context concerning companies and an agency was identifying the use of shareholder language to companies.

Table 3.1: Techniques used in the representation of the prescribed accounting textbooks

Huckins' analytical tools	Explanation of the tool	How the tool is identified and used
Topicalisation	<p>Huckin (1997) suggests that by selectively topicalising information, authors can shape readers' focus and values. In these textbooks, topicalisation may subtly guide students to prioritise certain corporate ideals—like profit maximisation or hierarchical structures—over broader social considerations, influencing their views of what it means to be successful in the business world. Naidoo (2015) states that topicalisation is the position of the phrases at the beginning of a sentence, giving it meaning and focus. Keywords are used to emphasise a particular concept and create important parts of the text by either their physical placement, size, or the emphasis given to them by word selection (Foucault, 2000).</p>	<p>By identifying subheadings, capitals, tables, and positioning that give importance and focus relating to Companies.</p>
Presupposition	<p>According to Huckin (1997), presuppositions are taken as given and often left unchallenged by the reader. In educational texts, these embedded assumptions may lead students to accept certain beliefs about the corporate world as facts, rather than viewpoints shaped by specific ideologies or values. Naidoo (2015) states that presupposition can influence the reader at the word/phrase level.</p>	<p>By identifying assumptions, conjectures, opinions, words or sentences concerning Companies.</p>

<p>Connotations</p>	<p>Huckin (1997) asserts that connotations can influence readers' emotional responses and biases toward the subject. In this context, positive connotations for leadership and economic success can reinforce hierarchical views, subtly promoting a view of companies that place significant value on high-status positions. McGregor (2003, as cited in Naidoo, 2015) explained that the meaning is not always found in the vocabulary but is often assigned</p>	<p>By identifying metaphors, figures of speech and undertones concerning Companies.</p>
	<p>based on perceptions. They can be associated with specific phrases through figurative structures and idioms. On the other hand, Davids (2019) states that selected words have a double meaning or can be misleading.</p>	
<p>Register</p>	<p>Al-Zubaidi (2022) states that the possible understanding of the text depends on the context. Words are used but have different meanings.</p>	<p>Use of words in the context of relating to Companies.</p>
<p>Agency</p>	<p>Santo and Aji (2020) Ask whose interest is being served. It explains and mentions who the main interests are and the role they play.</p>	<p>Use of shareholder language about Companies.</p>

By adopting the tools of CDA in this study, the conceptual framework focuses on the concepts or discourses of hegemony and language. Using this conceptual framework, I explored how companies are represented in the prescribed accounting textbooks focusing on hegemony and language. This study through CDA challenges the dominance and language in the prescribed accounting textbooks.

According to Gee and Handford (2013), discourse is commonly used in social processes, language and how to build aspects of the world related to a particular social environment perspective. McGregor (2003), on the other hand, states that discourse analysis stops seeing language as abstract and challenges us to see our words as meanings. More important is our written submissions or verbal words used to convey a broader understanding of meaning and the meanings conveyed in these words. Creswell et al. (2007) concur with McGregor (2003) that discourse analysis refers to the spoken and written words and why it is that way. Discourse means when individuals express themselves using words in how language is used in ordinary interaction. Discourse analysis focuses on studying and analysing written and spoken words to reveal dominance and illuminate dominant forces by showing the ideology hidden in the written text and spoken words (Gee, 2014; Van Dijk, 2021). While recognising CDA scholars' contribution, I believe that Huckins' conceptualisation framework of CDA is most suitable for this study.

3.8 CONCLUSION

This chapter's theoretical framework integrates Critical Theory (CT) with Huckins' model and the learning theories of Fairclough's and Van Dijk's Critical Discourse Analysis (CDA). This combined approach provides a comprehensive view for understanding and analysing discourse, enhancing our insights by connecting both structural and critical dimensions of communication. In essence, the fusion of CT, Huckins' model and the learning theories of Fairclough and Van Dijk's CDA equips researchers and analysts with a comprehensive set of tools for consciously dissecting discourse both socially and politically. This approach promotes a deeper understanding of how language and communication reflect and influence power structures, ideologies, and social change. It encourages critical thinking and a nuanced examination of the multifaceted nature of discourse across various domains, ultimately contributing to more insightful and transformative communication analysis. In the following chapter, I will outline the research design and methodology employed in this study, detailing the structured plan that guided our inquiry. By employing a qualitative research approach and utilising established analytical tools, we aim to investigate how discourse within instructional

materials can influence learners' financial education and ethical perspectives. This highlights the importance of a well-defined methodology in translating theoretical insights into practical research outcomes, ensuring clarity and rigour in our analysis.

CHAPTER 4

RESEARCH DESIGN AND METHODOLOGY

4.1 INTRODUCTION

The previous chapter explored the theoretical framework guiding this study, laying the foundation for a comprehensive analysis of how companies are represented in accounting textbooks for Grade 12 learners in South Africa. This framework drew upon key theories in Critical Discourse Analysis (CDA) to examine the ideological, social, and linguistic factors that shape the portrayal of companies within educational texts. The focus was on understanding how these textbooks' discursive practices potentially reflect, reinforce, or challenge existing power relations, ideologies, and societal norms. Educational texts are not neutral; they can serve to reinforce or challenge existing societal norms and power relations. This study seeks to uncover the ideological and linguistic mechanisms through which such reinforcement or challenge occurs. Central to the theoretical lens was the examination of discourse as a tool for constructing meaning, the role of language in shaping learners' perceptions of business entities, and the broader socio-economic context that influences educational content. Building on this theoretical foundation, the present chapter outlines this study's research design and methodology. It explains how CDA principles are operationalised in the analysis of textbook materials and provides a detailed overview of the research process, including data collection, selection of textbooks, and analytical techniques. By situating the methodology within the critical framework established earlier, this chapter aims to demonstrate how the research methods align with the broader objectives of interrogating the representation of companies in these educational resources. The research design and methodology chapter are the blueprint of the entire research study. Its primary aim was to outline the systematic plan and approach that the study followed to answer the research questions. This chapter was crucial as it provided a clear and transparent framework, guiding the reader through the steps taken to collect, analyse, and interpret data. This study employed a structured research design and methodology to explore the critical aspects of accounting education comprehensively. This chapter discusses the research design and methods used for this study. It included a qualitative research approach, paradigm, and data analysis tools. Applying Fairclough and Van Dijk's learning theories and Huckins' five analytical tools offered a rigorous framework for examining the discourse within these instructional materials, contributing to a deeper understanding of their potential impact on learners' financial education and ethical perspectives. The following sections discussed CDA, the sample, and the strategy to enhance the study's trustworthiness. Finally,

the ethical considerations and limitations considered were also presented.

4.2 RESEARCH DESIGN

This study adopted a qualitative research design, facilitating an in-depth exploration of the textual representation of companies in Grade 12 accounting textbooks. The research design provided a framework for planning the study and defined the criteria to evaluate the results (Edmonds & Kennedy, 2016). Research design refers to the structured and systematic plan or blueprint that outlines the processes, methods, and procedures followed in conducting the research study. It encompasses decisions about data collection, analysis, and the overall framework within which the research was conducted. Research design helps researchers specify the objectives of their study, the methods they used to collect and analyse data, and the rationale behind their choices, ensuring that the research is well-organised, credible, reflexive, and trustworthy. It is the foundational framework that guides all aspects of the research process, from data collection to conclusion. Further discussion on the orientation of the research included the research design, ontology, and epistemology of CER, research paradigm, principles of CER, research approach, methods of data analysis, sampling procedures, recruitment strategy, ethical issues, validity, reliability, rigour, and limitations of the study. This brings us to the point that using a research paradigm is important as it is a foundational framework that shapes how researchers approach the study of a phenomenon, guiding the methods, assumptions, and perspectives they use to collect, analyse, and interpret data.

4.2.1 Research paradigm

A research paradigm is a set of shared beliefs, assumptions, and practices that guide researchers in their approach to studying and understanding the world. It provides the framework within which research is conducted, influencing how problems are defined, how data is collected and analysed, and how conclusions are drawn. Research paradigms are often categorised into different types based on their underlying philosophical assumptions. The main research paradigm in this study is philosophy, which is a worldview or conceptual framework that defines how reality is perceived, knowledge is acquired, and how the truth is determined. Hence Critical Emancipatory Research forms a vital component of the philosophical research paradigm. (Creswell & Poth, 2018).

Critical Emancipatory Research underpins the study. Critical Emancipatory Research (CER) is rooted in critical theory and emphasises the liberation and empowerment of marginalised groups through critical reflection and action. It seeks to uncover power imbalances, hidden ideologies, and structural inequalities embedded in societal and educational systems. CER is designed to bring about social justice, equity, and transformation by promoting the active participation of individuals in reshaping their realities. Opting for CER in my study on the representation of companies in Grade 12 accounting textbooks signals a commitment to understanding, critiquing, and potentially transforming power dynamics, uncovering hidden biases, fostering social justice, ideologies, social structures and empowering learners inherent in educational materials to engage with accounting education critically (Darder, 2018; Mahlomaholo & Netshandama, 2013; Nkoane, 2012).

The reason for choosing CER was that it is well-suited for unveiling hidden biases and ideologies embedded in educational materials. In the context of accounting textbooks, CER allowed me to critically examine how companies are portrayed and whether certain economic or political ideologies subtly influence the content—interrogating power dynamics where this research approach enables a deep exploration of power dynamics within the educational context. By adopting a critical perspective, one can scrutinise how certain voices, perspectives, or economic interests might influence companies' representation in textbooks. This is especially relevant in accounting education, where power structures can influence the narrative. In this context, Critical Education Research (CER) plays a key role in promoting social justice by aligning with efforts to address these power dynamics. By critically examining companies' representation, I can contribute to creating more equitable educational materials. This approach encourages a re-evaluation of norms, challenging potential biases that may perpetuate social inequalities in learners' understanding of accounting and business (Mahlomaholo & Nkoane, 2002; Babaci-Wilhite, 2016). Empowering learners in emancipation, at its core, implies liberation and empowerment, which is the aim of the study. Furthermore, by adopting this research approach, Grade 12 learners are empowered to engage critically with the content of accounting textbooks. This empowerment goes beyond rote learning; it encourages students to question, challenge, and develop a nuanced understanding of the material they encounter by addressing ethical considerations, whereas CER provides a framework for addressing ethical considerations in education. It allows for a critical examination of ethical content within accounting textbooks and encourages a discussion on transparency, corporate responsibility, and fair representation of diverse perspectives. Critical research often seeks to influence broader educational practices by influencing curriculum development (Mahlomaholo & Nkoane, 2002; Babaci-Wilhite,

2016). My study may contribute valuable insights into developing accounting curricula by employing CER. This influence can lead to curriculum adjustments that are more reflective of diverse perspectives and societal needs. Creating socially aware professionals is where this study aligns with the broader goal of producing socially conscious professionals. By critically examining how companies are represented, Grade 12 learners gain a deeper understanding of the complexities, ethical issues, and potential biases in accounting practices. This approach promotes inclusivity and diversity, as Critical Education Research (CER) encourages the inclusion of diverse perspectives in educational materials. This is particularly relevant in accounting education, where the representation of companies can inadvertently reinforce or challenge existing norms. This study creates an educational environment that embraces a diverse and inclusive understanding of accounting practices. The relevance of using CER lies in its potential to contribute to a more inclusive, ethical, and socially aware generation of accounting professionals (Mahlomaholo & Nkoane, 2002; Babaci-Wilhite, 2016).

This study explores how models or frameworks can help identify and understand reality, knowledge, ethics, and techniques (Cohen et al., 2018; Creswell & Creswell, 2018; Kamal, 2019; Mertens, 2010). The ontological presumptions of CER, like those of CT, suggest that reality is socially produced; nonetheless, truth is formed via more than merely a critique of the social environment (Mahadew, 2021). Truth is established by a process of contemplation and action motivated by the elements that may facilitate or obstruct change (Freire, 2000). From an epistemological standpoint, knowledge is legitimate if it can be applied in practice or mobilise and empower individuals, much like in CT (Mahadew, 2021).

I agree that CER is an umbrella term for the participatory research perspective that aims to benefit participants (Behar-Horenstein & Feng, 2015; Mahlomaholo, 2009; Noel, 2016; Swartz & Nyamnjoh, 2018). Conventional research does not always change people's lives nor provide relative freedom for participants. In contrast, traditional research can be intrusive, exploitative, and self-interested (Swartz & Nyamnjoh, 2018). However, CER is conducted to promote social justice and realign power dynamics between study and research (Behar-Horenstein & Feng, 2015). Thus, Noel (2016) argues that this framework reflects multiple realities, and that one “elite” researcher does not just create knowledge. According to Nkoane (2012), this study aspires to transform social conditions that foster and promote democracy, emancipation, and social justice that meet the research objectives and methodological expectations.

Therefore, I can conclude that CER aims not only to collect or critique knowledge but also to transform and empower a marginalised section of the population. This research enhances the skills in its own learning and knowledge production process transparently and democratically. To foster a deeper understanding of CER, I find it pertinent to probe into the principles that govern CER. In the context of my study, CER provides a framework to critically analyse and challenge the representation of companies in Grade 12 Accounting textbooks. Doing so, helps uncover hidden biases and power dynamics that may influence learners' understanding of accounting in ways that reinforce economic inequalities or dominant ideologies. Through the lens of CER, the research not only critiques the content but also seeks to empower learners to engage with the material in ways that promote social justice and critical thinking (Freire, 2000).

4.2.2 Principles of Critical Emancipatory Research (CER)

The following section highlights the principles of CER, which enable research to become a humanising experience. From this, the research becomes more humane, careful, respectful, and open to signals and messages from different sources (Mahadew, 2021). According to Mahadew (2021), although fluid and flexible, CER has general guiding principles. Noel (2016) states that the fundamental principles of this research model are openness, participation, responsibility, empowerment, and reciprocity. Nkoane (2012) argues that CER seeks to promote social justice and democratic citizenship to demonstrate respect for participants, strengthening humanity, social values, and fairness. Dube and Hlalele (2017), in their study of using CER to reduce school violence, assert that the principles of CER go beyond addressing social justice and social transformation but also need to eliminate false consciousness. In addition, Dube (2016) refers to improving the human condition and emancipation as other essential principles of CER. The seven principles outlined below inform this study and justify CER as the research paradigm for this study (Mahadew, 2021).

4.2.2.1 Emancipation

Emancipation is a central principle in CER. It refers to liberation, empowerment, and freedom from oppressive structures and systems (Humphries et al., 2020). This principle was applied in my study to promote social change, challenge existing power dynamics, and contribute to the betterment of society (Humphries et al., 2020). In my study, which focuses on critical discourse analysis (CDA) of the representation of companies in Grade 12 Accounting textbooks in South Africa, the principle of emancipation is applied to critically evaluate the power dynamics, hidden ideologies, and potential

biases embedded within the textbooks. Critical Emancipatory Research (CER) offers a lens to question whose voices and interests are represented or marginalised. By using CDA, one aims to uncover how companies are portrayed, whether these portrayals perpetuate certain ideologies, and how this affects the learners' perception of accounting and the broader socio-economic landscape. Fairclough (2013) and van Dijk (2015) have highlighted how CDA, especially in the context of education, can reveal how language shapes knowledge and ideology. In a CER framework, this analysis does not just uncover biases but also seeks to transform them, fostering empowerment and social justice in education. Kincheloe, McLaren, and Steinberg (2018) assert that CER aligns with intending to dismantle oppressive structures by engaging learners critically, which in this case includes challenging and rethinking the way companies and economic power are presented to students.

By adopting this emancipatory approach, the study aims to empower Grade 12 learners to think critically about the business world, fostering awareness of potential biases in accounting education and promoting a more equitable representation of companies. Mertens (2020) and Zembylas (2021) have pointed out the value of CER in educational research for creating space for marginalised voices and enhancing learners' ability to question dominant narratives. My study thus integrates the principle of emancipation by promoting critical engagement, empowering students to recognise and challenge biases, and advocating for a curriculum that reflects diverse perspectives, ethical considerations, and social justice in accounting education.

In CER, the goal is to understand and analyse social issues and actively work towards addressing them and promoting positive change (Humphries et al., 2020). Research using this approach seeks to empower marginalised or oppressed groups, challenge discriminatory practices, and advocate for social justice (Humphries et al., 2020). The emphasis is on shifting the status quo, dismantling oppressive structures, and fostering equity and inclusion (Humphries et al., 2020). Emancipation is a crucial principle in CER, underpinning the aim of creating a more just and equitable society through research and action (Humphries et al., 2020).

For Marx, human emancipation encompassed more than just individual empowerment. It also entailed a profound spiritual transformation into a compassionate being serving as a bridge to uplift the community. This concept is mirrored in my research as an educator working with children with diverse needs, where I transcended their perspectives to find solutions that advocate for the fundamental human rights of minority or marginalised child populations in their locality.

Post-Marx, emancipation has evolved as a fundamental principle of CT (Mahadew, 2021). Dube (2016) posits that emancipation occurs within a context of power dynamics. The study defines dominance as a force that hinders economic progress, innovation, and sustainable problem-solving in society. Emancipatory research represents an approach to survey research that enables advocacy for minority groups and those previously examined (Behar-Horenstein & Feng, 2015).

Consequently, critical emancipatory inquiry holds a political agenda of freeing the oppressed who cannot achieve liberation on their own (Chidarikire, 2017). However, individuals can only free themselves and improve their circumstances if granted a platform to express their voices (Moleko, 2014). In essence, "emancipation" entails allowing individuals to control their lives and fulfil their potential. In the following section, I look at CER and the principle of transformation.

4.2.2.2 Transformation

Transformation is a fundamental principle of CER (Lynch, 1999). This principle revolves around facilitating positive and profound societal changes, particularly in addressing social inequalities, injustices, and oppressive structures (Lynch, 1999). CER seeks to identify, challenge, and transform the conditions perpetuating inequality and marginalisation (Lynch, 1999). It aims to empower individuals and communities, fostering a more equitable and inclusive society (Lynch, 1999). Transformation is a central principle in CER, emphasising the importance of creating lasting and positive societal changes by challenging and dismantling oppressive structures and fostering equity and inclusion (Lynch, 1999).

Transformation holds significance within this research (Mahadew, 2021). Historically, Marx observed that philosophers, while offering various interpretations of the world, often fell short in their efforts to enact change (Tucker, 1978). However, Marx did not dismiss the importance of philosophy; he underscored those philosophical issues stem from real-life conditions. Consequently, these issues can be resolved through altering conditions and transforming society (Tucker, 1978). Habermas echoed Marx's view that this critical perspective aims not merely to comprehend situations, power dynamics, and phenomena but to facilitate transformation by reducing inequality (Mahadew, 2021). Notably, CER is oriented toward praxis, where the insights derived from critical reflection are harnessed to bring about change or enhance actions (Mahadew, 2021).

Similarly, on a more personal note, I discovered that this study triggered an inner transformation within me, particularly in my awareness of inequality and injustices faced by individuals from minority groups. This personal transformation also enabled me to approach my research with a heightened commitment to epistemic justice. Drawing from my transformation, this paradigm could guide researchers to prioritise social justice and the advancement of human rights for their participants (Mertens, 2010). In the next section, I delve into the principle of elimination of false consciousness.

4.2.2.3 Elimination of False Consciousness

The elimination of false consciousness is a principle of CER rooted in the concept of false consciousness, which refers to a distorted or manipulated understanding of one's social reality (Ngwenyama et al., 2023). This concept originates from critical theory, particularly associated with Marxist philosophy, where false consciousness refers to a misrepresentation of reality that benefits dominant groups while obscuring the true interests of oppressed or marginalised groups. The goal of eliminating false consciousness is to reveal hidden power dynamics, ideologies, and biases, leading to greater awareness and empowerment.

In my study, the principle of eliminating false consciousness can be used to uncover how accounting textbooks may inadvertently or deliberately misrepresent companies, portraying them in ways that align with certain economic, political, or ideological interests. This involves examining how companies are framed (positively or negatively) in textbooks, potentially reflecting neoliberal ideologies that benefit capitalist interests. What is corporate social responsibility (CSR), how ethics are presented and whether these discussions critically engage with power dynamics in the South African business context. The portrayal of companies in terms of labour relations, corporate governance, and environmental impact, potentially obscures social or economic inequalities that result from corporate practices (McWilliams & Siegel, 2001).

By conducting a critical discourse analysis (CDA), I use a framework to reveal how textbook content might perpetuate hegemonic ideas or reinforce existing social structures. Eliminating false consciousness would mean enabling Grade 12 learners to critically engage with these materials and develop a more nuanced understanding of the role of companies in society. Fairclough's critical discourse analysis examines how language is used to perpetuate power structures and dominant ideologies, making his work foundational in revealing how false consciousness operates in

educational texts (Fairclough, 2013). Van Dijk's (2015) socio-cognitive approach to CDA emphasises the relationship between discourse and ideology. He examines how discourse can obscure or reinforce social inequalities, providing a method to uncover false consciousness. Kincheloe, McLaren, and Steinberg (2018) discuss critical pedagogy and its role in challenging false consciousness. Their work is essential for understanding how education can either reinforce or challenge existing social structures and empower students. Zembylas' work on critical pedagogy and emotions offers insights into how educators can dismantle false consciousness by encouraging critical thinking and emotional engagement with social justice issues (Zembylas 2021). Mertens (2020) emphasises the role of transformative paradigms in research, including how critical research can contribute to eliminating false consciousness by focusing on social justice and empowerment.

By integrating these perspectives, my study critically analyses how accounting textbooks represent companies and foster an environment where students can develop the ability to identify and challenge the ideologies embedded in educational materials, thereby eliminating false consciousness. In CER, the aim is to help individuals and communities recognise and overcome these distorted perceptions, allowing them to understand their social and political situations better (Ngwenyama et al., 2023). This research challenges oppressive structures, as was evident with the structure of apartheid education, promotes social justice, and ultimately leads to personal and collective liberation (Ngwenyama et al., 2023). Post 1994 in South Africa the aim was to transform the oppressive system. Eliminating false consciousness is a critical aspect of CER, as it empowers individuals to see their social and political conditions more clearly and engage in actions that challenge and transform oppressive systems (Ngwenyama et al., 2023).

Crossman (2019a) asserts that false consciousness involves perceiving oneself as an independent entity competing with others of similar social status rather than recognising one's membership in a collective with shared objectives. False consciousness serves as a mechanism to uphold the existing situation, obstructing the capacity of individuals or groups to evaluate and resist oppressive systems of power critically. Cohen et al. (2018) suggest that false consciousness leads an individual or society into either empowerment or powerlessness, prompting us to question its legitimacy.

In education, hegemonic practices encompass efforts by a dominant class to assert control through the educational system (Moodley, 2012). Therefore, the central focus of CER is to scrutinise and probe how schools either perpetuate or alleviate inequality.

Schools influence dominant ideologies and determine which knowledge is valuable through resources, activities, presentations, literature, and curricula (Cohen et al., 2018). Recognising that consciousness is shaped by social interactions and reflection, teachers must cultivate an awareness of democracy and transformation within the classroom (Mahadew, 2021).

The principle of eliminating false consciousness in this study on inclusion challenges assigning hierarchical values to individuals, wherein some are deemed more significant than others (Carrington et al., 2015). In the next section, I look at the principle of social justice.

4.2.2.4 Social Justice

Social justice is a core principle of CER, emphasising the importance of fairness, equity, and eliminating systemic inequalities within society (Nkoane, 2012). Research employing this principle seeks to identify, analyse, and address the social injustices and disparities that impact marginalised or oppressed communities (Nkoane, 2012). They aim to empower individuals and communities to advocate for positive change, challenge discriminatory practices, and work towards a more just and equitable society (Nkoane, 2012). Social justice is a fundamental principle in CER, guiding the efforts to address and rectify societal inequalities and injustices, ultimately contributing to a more inclusive and equitable society (Nkoane, 2012). Social justice is seen through frameworks like Broad-Based Black Economic Empowerment (BBBEE), which aims to redress the inequities caused by apartheid by ensuring that businesses reflect greater racial inclusivity and fairness in terms of ownership, employment, and procurement (Reddy, 2015). The role of businesses in promoting social justice has been a subject of continued debate, with the government's initiatives like the BBBEE Act and the Companies Act aiming to transform corporate practices to align with national social justice goals (Anwana, 2018).

Social justice is defined in various ways across different contexts. It generally refers to the fair and unbiased treatment of individuals and groups, ensuring that they receive an equitable share of society's benefits (Hemphill, 2015). Social justice research challenges the field of science to democratise and play a meaningful role in addressing unjust conditions and discrimination (Peñaranda et al., 2013). Notably, Chapman and Hobbel (2009) argue that social justice decisions are essentially moral decisions, establishing standards for acceptable human behaviour. Both social justice and morality are aligned in their mission to promote human rights and freedom from discrimination for all. This principle of social justice is also in harmony with Freire's critical pedagogy, emphasising opposition to classroom practices that undermine students' rights (Nkoane, 2011).

The educational environment, through textbooks, plays a crucial role in shaping the ideological perspectives of young learners about these issues. The way companies are represented in these textbooks may either reinforce or challenge existing societal inequities, especially concerning black economic empowerment and the inclusion of marginalised communities in business opportunities. Textbooks that perpetuate a one-sided narrative of companies might inadvertently contribute to a distorted understanding of social justice and corporate responsibility. It is essential, therefore, to critically assess the language, imagery, and discursive strategies used in these textbooks to uncover how they represent corporate practices and their socio-economic implications, which can either support or hinder the movement towards a more equitable society (Anwana, 2018). In addition to the role of corporate law, the inclusion of social justice in business practice, particularly corporate social responsibility (CSR), has been increasingly scrutinised as a mechanism for transforming South Africa's socio-economic landscape. Scholars argue that for social justice to be truly achieved, businesses must engage not only in legal compliance but also in ethical leadership, considering the broader societal implications of their actions (Anwana, 2018).

In the context of my study on the representation of companies in South African Grade 12 Accounting textbooks using Critical Discourse Analysis (CDA), social justice plays a central role in interpreting how these textbooks present corporate entities and their impact on learners. Social justice in South Africa is intrinsically linked to historical struggles for economic equality, particularly in the wake of apartheid, where significant barriers were placed on the participation of black South Africans in business and economic activities. When considering social justice, particular attention should be given to the critical pedagogy principles of dialogue and dialectic voice. Fostering dialogue between teachers and students equalises power dynamics and enables epistemic justice. Teachers must become 'conscientised' about democracy and transformation to embrace diversity and achieve social justice (Freire, 1974). To promote social justice, writers of textbooks must be aware of unjust practices (Mahadew, 2021). An inclusive learning environment necessitates the provision of equal opportunities and access for all learners, regardless of factors such as race, skin colour, gender, sexual orientation, trauma, learning styles, or disabilities, writers must be cognisant of this (Nel et al., 2016). When writing textbooks, the author must be aware of the exclusion of minority groups, children with language differences, racial disparities, gender inequalities, and socio-economic barriers as this reflects a disregard for the principles of social justice (Mahadew, 2021). In the next section, I delve into the principle of empowerment.

4.2.2.5 Empowerment

According to Zimmerman and Warschausky (2020), empowerment includes gaining agency, which is essential for individuals to impact their personal lives and communities meaningfully. This definition underscores empowerment as both a personal and collective capacity-building process, where individuals feel competent to act and influence their surroundings and just as social justice empowerment is a core principle of CER, which aims to provide individuals and communities with the knowledge, skills, and agency to take control of their lives and advocate for positive change (Nkoane, 2012).

The principle of empowerment, as applied in my study, refers to how language and discourse shape learners' understanding of power dynamics, societal structures, and economic roles. Empowerment in the context of CDA involves giving a voice to marginalised or overlooked perspectives and challenging dominant ideologies, especially those that may affect learners' understanding of complex economic and business concepts. The principle of empowerment has been used in my study, where CDA is used to uncover how accounting textbooks may perpetuate dominant ideologies about businesses, capitalism, and economics, which can empower or disempower learners. The work of Van Dijk (1993, 2020) emphasises that discourse is a powerful tool that reinforces or resists power structures in society. By critically analysing the language used in textbooks, you identify whether certain companies or business practices are portrayed as natural, unquestionable, or ideal, thus reinforcing capitalist ideologies that may limit learners' critical thinking about economic issues. Van Dijk highlights that empowerment in CDA means making visible hidden ideologies and offering a way for learners to critically engage with them. My study examines how textbooks unintentionally empower certain corporate perspectives, leaving little room for critical reflection or alternative views. Fairclough (2015), one of the foundational figures in CDA, stresses that language is a medium through which social actors are represented and empowered. In my analysis, the representations of companies in textbooks are crucial because they influence how learners perceive business as a social practice. Fairclough argues that critical discourse analysis can highlight the power relations inherent in these representations and help deconstruct them to empower learners to see the complexities of economic systems. For example, I could examine whether textbooks focus disproportionately on large corporations, potentially disempowering learners by neglecting the voices and perspectives of smaller businesses, local entrepreneurs, or marginalised groups. This study explores how textbooks' ideological positions either empower or disempower students' critical awareness of business practices. According to Wodak (2015), empowerment in CDA involves revealing the ideologies behind discourses and enabling students to question the status quo. If

textbooks present companies as always benefiting society or being inherently positive, this reinforces the capitalist ideology. Conversely, revealing these ideologies can empower learners to adopt a more nuanced perspective, fostering critical thinking. Wodak and Meyer (2009) suggest that CDA empowers by not only exposing these ideologies but also offering a space for counter-narratives. In my study, if I find textbooks privileging certain business models (such as multinational corporations) over others, I might highlight how this imbalance can limit students' ability to think critically about different types of businesses. Empowerment in CDA can also be achieved by examining how language choices, such as the use of specific adjectives or metaphors, influence perceptions of companies and businesses. Van Leeuwen (2008) argues that discursive practices empower individuals and groups by positioning them in certain roles within a text. By critically analysing how companies are framed—whether as benevolent, efficient, and necessary for national development or as exploitative and profit-driven, I am offering learners the tools to decode and challenge these representations. For instance, if textbooks present companies in a predominantly positive light without considering their social and environmental impact, the empowerment aspect of my study might involve unmasking this bias and encouraging a more critical approach to the material. Empowerment also connects to critical literacy—the idea that learners must not just understand the content but engage with it critically. This aspect is central to my study, which uses CDA to enable learners to question what they read in textbooks and to see the broader social, economic, and political context in which these representations are produced. Freire (1970), although not a CDA work, aligns with this empowerment principle, advocating for an education that enables individuals to critically interrogate the world around them and challenge oppressive structures. In my study, this means positioning learners not as passive recipients of knowledge, but as active participants who question and deconstruct the ideologies embedded within the textbooks. This shift in perspective empowers learners to view companies not just as economic entities, but as complex social and political players with significant influence on society. By applying CDA to analyse how companies are represented in accounting textbooks for Grade 12 learners, my study engages with the principle of empowerment in several ways. It challenges the dominant ideologies in the representation of businesses, helps learners critically evaluate the content they encounter, and enables them to become more aware of the power relations that shape these representations. This approach encourages learners to view companies not only as economic entities, but also as social actors embedded within larger systems of power and ideology. This critical engagement aligns with the broader goals of CDA, which seek to empower learners by fostering a deeper understanding of the role language plays in shaping reality.

The principle of empowerment is related to my study where it is deeply connected to how learners engage with knowledge and develop critical perspectives on socio-economic structures. Empowerment here involves equipping learners with the tools to understand and question the socio-economic narratives presented in textbooks, particularly regarding corporate behaviour and ideology. This critical perspective aligns with broader educational and CDA goals, emphasising the importance of fostering independent, critically aware citizens. Fostering critical awareness and agency empowerment in education often means equipping students to not only understand content but also to question and critique underlying assumptions. Fairclough's (2015) work on CDA emphasises this aspect, arguing that critical discourse empowers learners by revealing hidden ideologies and allowing them to question dominant narratives. In my study, textbooks might empower or disempower learners by either presenting companies as inherently positive or by omitting the potential for corporate malpractices, thus shaping learners' perception of businesses in a particular way (Fairclough, 2015).

Empowerment also entails challenging established ideologies and representations in educational content. Van Dijk (2020) argues that empowerment in CDA is about giving a voice to diverse perspectives and encouraging resistance against one-sided narratives. This is especially relevant in South Africa, where post-apartheid educational reforms aim to address socio-economic inequalities through inclusive representation. My study might assess whether accounting textbooks adequately represent diverse economic actors and viewpoints or reinforce capitalist and corporate ideologies, which can either empower or restrict students' critical understanding (Van Dijk, 2020). Empowerment through inclusion and representation representing diverse voices and perspectives is a critical part of empowerment. Van Leeuwen (2008) highlights that empowerment in discourse often means allowing different groups to be represented with equal importance. In my study, I might explore whether textbooks emphasise multinational corporations over small, local businesses or overlook the contributions of Black-owned enterprises. Inclusive representation can empower learners by showing that economic contributions come from diverse sources, which is especially important in a South African context striving for economic inclusivity (Van Leeuwen, 2008).

Developing Social Justice-Oriented Education Empowerment in education also relates to social justice, where students learn to see businesses as entities that can either promote or hinder equitable practices. Wodak's (2015) research within CDA emphasises that social justice requires challenging dominant corporate narratives and empowering students to recognise and engage with issues like inequality and corporate social responsibility. By critically analysing how companies are represented in textbooks, students become more attuned to the broader social and economic impacts of corporate actions, aligning

with the goals of a socially just education (Wodak, 2015). Educational empowerment through critical literacy Freire's (1970) concept of critical literacy aligns well with the empowerment principle in my study. Critical literacy is about empowering learners to understand and challenge social power structures. By encouraging students to question and analyse corporate representations in accounting textbooks, the study follows Freire's model, fostering a more critically engaged and socially aware student body (Freire, 1970).

In this context, research works collaboratively to help recognise and challenge oppressive structures, fostering a sense of self-efficacy and the ability to influence their social and political environments (Nkoane, 2012). Empowerment is central to achieving social justice and liberation (Nkoane, 2012). Empowerment is a fundamental principle in CER, as it seeks to equip individuals and communities with the tools and confidence to challenge and transform oppressive systems, ultimately leading to personal and collective liberation (Nkoane, 2012). Realising ideals like democracy, social justice, sustainable livelihoods, and the empowerment of marginalised individuals is achievable. It involves comprehending the interpretations of others and gaining insight into their worldview based on their lived experiences (Nkoane, 2012).

Empowerment is a broad and encompassing concept that, in its essence, pertains to gaining control over various significant events and outcomes. Being empowered implies understanding and the ability to influence the personal, social, economic, and political factors that affect one's life (Kabeer, 1999; Schulz et al., 1995; Peterson & Zimmerman, 2023). In a broader context, empowerment can be defined as any action that fosters the active engagement of individuals, organisations, and communities in taking charge of their lives within their local communities and in the larger societal context (Haugh & O'Carroll, 2019). This perspective on empowerment underscores the importance of being empowered to act and effect positive change rather than having the capacity to dominate or control others (Wallerstein & Bernstein, 1988). Empowerment is, therefore, primarily concerned with variations in individuals' ability to make choices (Kabeer, 2005a; 1999; Lang & Seither, 2024), and it stems from disparities in access to opportunities and rewards associated with different social roles or statuses within a group (Mair et al., 2016). Social innovations to achieve economic empowerment through emancipation involve adjusting employment and workplace practices to accommodate individual, social, and cultural limitations (Haugh & Talwar, 2016). Additionally, they encompass initiatives related to entrepreneurship education and assistance (Scott et al., 2012).

4.2.2.6 Ontology and Epistemology of Critical Emancipatory Research (CER)

Ontology and epistemology are foundational aspects of CER that shape the researcher's understanding of reality, knowledge, and the nature of inquiry. A summary of the ontology and epistemology of CER follows.

4.2.2.6.1 *Ontology*

The term ontology is used to refer to the theory of existence. Its mission is to develop strategies capable of elucidating the components of human social reality concerning what exists, what it looks like, the units that make it up, and how they interact (Qhosola, 2016). In CER, the ontology often aligns with social constructivism. Researchers recognise that reality is not an absolute, objective entity but is socially and culturally constructed. They understand that the social world is complex and shaped by power dynamics and that different perspectives and interpretations exist. Therefore, the ontology in CER acknowledges the importance of understanding and exploring the constructed nature of social reality (Karataş-Özkan & Murphy, 2010). When discussing ontology or philosophical assumptions within a research paradigm, especially in the context of Critical Discourse Analysis (CDA), authors emphasise the nature of reality and existence. In my study, the focus would be on how the concept of reality, in this case, companies and their roles are constructed through discourse in textbooks. Ontological assumptions in CDA guide the understanding of the existence of social phenomena, such as corporate representation, and how these are shaped by power, ideology, and discourse. Below is a discussion of what authors say about ontology and philosophical assumptions about CDA and research paradigms.

Fairclough (2010), a key figure in CDA, highlights that ontology in CDA involves the understanding that social realities, such as economic systems, companies, and business ethics, are socially constructed. These realities are shaped by discourse and power structures. In analysing how companies are represented in accounting textbooks, the ontological assumption is that companies and their societal roles are not neutral or objective but are constructed through the language and ideologies embedded in textbooks. Wodak (2015) emphasises that CDA's ontological position is social constructivism, where the existence of social phenomena is understood through the lens of discourse. In this view, companies do not simply "exist" in an objective sense but are represented through ideologies, political decisions, and cultural practices that influence how learners understand and perceive their roles in society. Wodak's work underlines the role of history, power, and social

context in shaping these ontological realities.

Creswell and Poth (2018), well-regarded authors on research methodologies, explain that ontological assumptions deal with the nature of reality whether it is singular and objective or multiple and subjective. In CDA, reality is seen as constructed through discourse, making it inherently subjective and shaped by power relations. For my analysis of companies in accounting textbooks, this means that corporate realities are constructed based on who controls the narrative and how companies are represented whether as ethical, profit-driven, or community-oriented. Laclau and Mouffe (1985) contribute to the philosophical foundation of CDA by arguing that all social realities are contingent, meaning that they are constructed through human action and interaction. This is particularly relevant in the South African context, where companies may be represented differently depending on socio-political agendas and economic structures. Their work aligns with the post-structuralist ontology in CDA, which rejects fixed or universal realities and instead views reality as shaped by discourse and socio-political power structures.

Van Leeuwen (2008), in his work on social actors in discourse, explains that ontology in CDA is concerned with how social actors (e.g., companies, and governments) are represented in texts. His approach to the representation of social reality can be applied to my study, as I would analyse how companies are framed in textbooks whether they are shown as ethical, profit-driven, or socially responsible. This framing is part of how reality is constructed for learners, influencing their understanding of companies' roles in the economy. Janks (2010), focusing on literacy and power, argues that ontological assumptions in CDA recognise that reality is constructed through text and talk. In the context of my study, this means analysing how textbooks create certain realities about companies, such as which industries are highlighted, what roles companies are said to play in society, and how these representations reflect broader ideologies of capitalism, neoliberalism, or social justice.

Bhaskar (2008), a proponent of critical realism, offers an ontological perspective that is highly relevant to CDA. He argues that while social phenomena like companies are constructed through discourse, they also have real-world effects and material existence. This duality—of acknowledging the constructed nature of reality while recognising its material consequences—can be useful for analysis. In textbooks, companies are represented in particular ways, but these representations shape how students understand and engage with the real-world economy. Archer (2016) also supports this view, suggesting that while discourse shapes our understanding of reality, there are underlying social

structures (such as economic systems and corporate laws) that exist independently of discourse but are represented and understood through it. In my study, analysing the portrayal of companies in textbooks can help reveal how these underlying structures are framed for learners, shaping their perceptions of the economy and business.

Foucault (1972), though not directly within the CDA tradition, has had a profound influence on its ontological underpinnings. His work on power and discourse highlights that what we perceive as "real" is heavily influenced by dominant discourses and power relations. In my analysis of accounting textbooks, the ontological assumption is that the representation of companies is not neutral but shaped by power—whether it is the power of global corporations, the state, or educational policymakers. Foucault's perspective helps one interrogate whose interests are being served by the way companies are portrayed in textbooks. Gramsci's (1971) concept of hegemony also influences the ontological stance in CDA. It suggests that dominant ideologies (e.g., neoliberalism, capitalism) are naturalised through discourse, making them appear as the objective reality. In my study, this means investigating how textbooks might present the capitalist model of companies as the only or most desirable form of business, marginalising alternative models such as cooperatives or social enterprises.

Morrell (2021) discusses the importance of understanding the historical and social context in South African education. He argues that reality, as constructed in textbooks, must be understood within the socio-political context of post-apartheid South Africa. For my study, this means analysing how companies are represented in ways that either reflect or challenge the country's economic transformation goals, including black economic empowerment and corporate responsibility. Apple (2018), in his work on the politics of the textbook, highlights that ontologically, textbooks are not neutral objects but are produced within ideological and economic contexts. In South Africa, the representation of companies may reflect broader economic policies, such as neoliberalism or corporate social responsibility, and these representations need to be critically analysed to understand what kind of reality they are constructing for learners.

In my study, the ontological assumption is that companies, as represented in textbooks, are not static entities but are socially and discursively constructed. The reality of companies, their roles, and their ethical positions are shaped by broader ideologies, power structures, and social relations that influence textbook content. By analysing how companies are represented, my research will uncover how these representations reflect dominant ideologies and power relations that exist in South African

education and society. These ontological perspectives support the analysis of how companies are constructed in accounting textbooks and how these representations reflect broader societal and ideological realities.

4.2.2.6.2 Epistemology

The term epistemology refers to a theory of knowledge. It presents views and justifications about what knowledge can be considered - what can be known and the criteria that knowledge must meet to be called more than belief (Qhosola, 2016). The epistemology of CER emphasises the importance of situated knowledge and multiple perspectives. Researchers recognise that knowledge is not neutral but is influenced by power structures and social contexts. They emphasise the importance of subjectivity, reflexivity, and the active role of researchers in the knowledge-building process. Epistemologically, CER seeks to unveil hidden or marginalised voices and perspectives (Karataş-Özkan & Murphy, 2010). In CER, ontology and epistemology align with social constructivist perspectives, acknowledging the constructed nature of social reality and emphasising the role of power, subjectivity, and multiple perspectives in knowledge production.

When discussing epistemology or philosophical assumptions within a research paradigm, especially in the context of Critical Discourse Analysis (CDA), authors emphasise how knowledge is constructed and understood. In my study, the focus is on examining how power, ideology, and social relations are reflected and constructed through discourse. Here is what the authors say about epistemology concerning CDA and research paradigms.

Fairclough (2010), a foundational figure in CDA, suggests that epistemology in CDA is shaped by the belief that knowledge is socially constructed; and that discourse plays a central role in this construction. Fairclough emphasises that discourses are not neutral; they are shaped by power relations, ideologies, and social structures. In this study, examining how companies are represented in accounting textbooks involves looking at how knowledge about business and corporations is framed, who is given prominence, and how certain ideologies may be promoted. Wodak (2015), another influential figure in CDA, argues that knowledge is context-dependent, meaning that the analysis of discourse must consider the historical, cultural, and institutional context in which the discourse is produced. In South African textbooks, this could involve investigating how historical and economic factors influence the way companies are portrayed.

Creswell (2021), a widely recognised contemporary author on research methodologies, highlights that epistemology is concerned with the nature of knowledge and how we come to know it. In CDA,

epistemology is interpretive, meaning that reality and knowledge are co-constructed through interaction with social, historical, and cultural contexts. This makes CDA particularly suited for examining representations of companies in textbooks, as it allows me to interrogate not just what is said, but how it reflects broader social ideologies and relations. Charalambous and Christou (2016), in their discussion on CDA, emphasise that epistemology in this approach rejects objectivity and neutrality. Instead, it views knowledge as influenced by power dynamics and ideologies, meaning that representations of companies in textbooks are not merely factual but are shaped by underlying power structures, economic interests, and ideologies.

Van Dijk (2020) asserts that CDA operates on the assumption that discourse both reflects and shapes society. His work emphasises the need to critically evaluate how discourse, in this case, accounting textbooks constructs social realities, such as the role of companies and corporations. This aligns with the epistemological stance of social constructivism, where knowledge is seen as created through social processes and interactions. Gee and Handford (2014) extend this by exploring how epistemology in CDA also incorporates critical theory. They argue that CDA examines how discourse sustains certain ideologies while marginalising others. When applied to your research, this means analysing how companies are represented in ways that might reinforce capitalist ideologies or obscure issues of inequality or exploitation in the business world.

In a South African context, Janks (2010) emphasises that epistemology in CDA needs to consider the local social and political realities. South African textbooks may reflect not just global corporate ideologies but also local histories of apartheid, economic inequality, and transformation. The representation of companies might either perpetuate or challenge these narratives, making the epistemological focus in your study one of uncovering how these textbooks either support or resist dominant ideologies. Mahlomaholo and Netshandama (2013), in their exploration of critical theory in education, highlight the role of epistemology in challenging historical and systemic inequities. In the analysis of textbooks, epistemology is about identifying whose knowledge is privileged and whose is marginalised whether local South African companies are given prominence or whether multinational corporations dominate the narrative.

Apple and Christian-Smith (2018) argue that textbooks are not neutral tools but ideological instruments that reflect certain power relations and epistemologies. In Accounting textbooks, the representation of companies may reflect the global capitalist economy, promoting a certain worldview that privileges profit-making companies while potentially downplaying ethical considerations or social responsibility. Young and Muller (2020) discuss how the epistemology of

knowledge in educational materials like textbooks should not only be concerned with content but also with the structures of power and knowledge that determine what is included or excluded. In my analysis, this means considering how the portrayal of companies either aligns with or contradicts the broader goals of education, such as promoting critical thinking and social justice.

In my study, epistemology will focus on how knowledge about companies is constructed through discourse in textbooks. This study will interrogate whose knowledge is represented and what ideologies are being promoted or critiqued through these representations. The analysis will involve examining power relations, how certain companies or business practices are portrayed as dominant or superior, and how this aligns with broader social, political, and economic ideologies in South Africa. This epistemological foundation supports the exploration of how companies are discursively constructed in textbooks, the ideologies behind these representations, and the social power structures they reinforce or challenge.

4.2.3 Research approach

This study is approached from a qualitative perspective, as a mixed method and quantitative is not applicable. A qualitative research approach therefore provides a nuanced understanding of the discourse and representation in accounting textbooks, offering rich insights into the potential impact on learners' financial literacy and ethical perspectives because this approach allows me to focus on understanding people's perceptions, opinions, beliefs, and experiences. Using a qualitative approach in this research has allowed for the extraction of rich data from the diverse meanings that different textbooks assign to companies, as portrayed in Grade 12 Accounting textbooks. Qualitative research, as defined by Creswell (1994), is the application of specific methodological principles of research that assess social or human issues. This was achieved by understanding and using tools to create complex but holistic diagrams to analyse words and create detailed summaries of observations. In addition, this study uses a qualitative research approach to gain a more profound knowledge and understanding of the subject at hand. The above argument is supported by Creswell (1994), who argues that the qualitative approach emphasises the value and depth of information.

Therefore, I use the qualitative approach in the analysis of textbooks because it allows for a deeper understanding of the content and the context in which it is presented.

4.3 METHODS OF DATA ANALYSIS

Methods followed in this study fall under the umbrella of CDA. Thus, methods in CDA are diverse and extensive, but the general essence of the CDA is that it relies on traditional linguistic approaches such as critical linguistics of CDA. In this study, I have focused primarily on critical linguistics, which is mainly discussed in the following section.

4.3.1 Critical Discourse Analysis (CDA), Ideology and Power

Critical Discourse Analysis (CDA) is a qualitative research method that explores how language reflects, shapes, and reinforces social power dynamics and ideologies within specific contexts. Developed from linguistic and sociological theories, CDA is particularly useful in uncovering how texts and discourse influence perceptions, perpetuate inequalities and contribute to social control. As Fairclough (2013) notes, CDA critically examines the relationship between discourse and social power, offering a way to understand how ideologies are constructed and maintained. Van Dijk (2008) further explains that CDA enables researchers to investigate how discourse not only reflects but also produces social realities, influencing people's understanding of their roles in society. According to Wodak and Meyer (2009), CDA provides the tools to analyse how language in texts perpetuates dominant ideologies and structures of inequality. CDA is a prominent framework for examining how language, discourse, and communication perpetuate or challenge societal structures, ideologies, and power dynamics. When applied to the representation of companies in Grade 12 accounting textbooks, CDA becomes a valuable tool in critical research to uncover hidden biases, dominant narratives, and the impact of language on shaping perceptions (Fairclough, 2013). CDA, as a research method, seeks to deconstruct and critique the language and discourse used in texts. In the context of Grade 12 accounting textbooks, CDA involves systematically and critically examining the language and communication used to represent companies. CDA allows researchers to explore the choice of terminology, narratives, and images to unveil how they may convey certain ideologies, values, and power relations. Researchers analyse the terminology, rhetorical devices, and metaphors employed to understand how they convey ideologies and power relations and how specific discursive practices construct and perpetuate certain representations of companies (Fairclough, 2013).

CDA is rooted in the concept that discourse is inherently linked to power structures. Fairclough (1995), a key figure in CDA, argued that language is a social practice where power and ideology

intersect. Fairclough emphasised that language in use (discourse) reflects and reinforces the ideological positions of dominant groups in society, often marginalising alternative viewpoints. CDA thus explores how texts can normalise specific ideologies, making them seem natural or taken for granted. Contextual analysis context is critical to CDA, as it shapes and is shaped by discourse. According to Wodak and Meyer (2009), discourse is both situational and historical; understanding any given text requires analysing its social, political, and historical background. CDA considers not only the words used but also how the setting, authorship, intended audience, and broader socio-political factors influence the meaning and impact of a text. Van Leeuwen (2008) contributed to CDA by examining how social actors (individuals or groups) are represented in texts. This includes analysing whether certain groups are over or under-represented or depicted positively or negatively. Van Leeuwen's framework helps identify how specific language choices in texts either empower or marginalise social groups, revealing the biases that texts may perpetuate. Discursive strategies in CDA involve understanding how particular language choices, metaphors, or rhetorical devices convey power relations. Van Dijk (1993, 2020) analysed the cognitive processes involved in producing and interpreting discourse, emphasising that discourse not only reflects but also constructs social knowledge. Van Dijk explored how linguistic strategies shape the audience's perception, often subtly embedding ideological messages. A defining feature of CDA is its commitment to critique and social change. CDA practitioners do not aim merely to describe language patterns but to critique the social consequences of these patterns. This aligns CDA with social justice efforts, where the goal is to reveal inequalities perpetuated by language and encourage discourse that fosters equality and empowerment. Freire's (1970) principles of critical pedagogy align with this by suggesting that discourse analysis in educational settings, for example, should empower learners to challenge oppressive narratives and promote transformation. In my study, CDA examines textbooks and other forms of text to uncover how language shapes students' views on complex topics such as business, ethics, and societal roles. For instance, in analysing accounting textbooks for Grade 12 learners in South Africa, CDA might reveal biases in how companies are portrayed, such as overly positive narratives that downplay corporate accountability or fail to reflect diverse economic realities.

Ideology refers to the beliefs, values, and ideas that underpin how we view and interpret the world. In the case of accounting textbooks, ideology might manifest in how certain economic, political, or social viewpoints are embedded in the text. For instance, a textbook may emphasise profit maximisation as the primary goal of a company, reflecting a neoliberal economic ideology (Van Dijk, 2001). In accounting textbooks, ideology manifests through selecting specific concepts, language,

and narratives that align with economic, political, or societal viewpoints (Van Dijk, 2001). In accounting textbooks, power dynamics can manifest in various ways. For example, certain companies or industries may be portrayed more favourably than others, reflecting the influence of corporate power. Understanding power dynamics is crucial because it affects students' perceptions of what is considered legitimate or normative in the business world (Fairclough, 2013). Applying CDA to the representation of companies in Grade 12 accounting textbooks involves systematically analysing the language, metaphors, and narratives employed. This may include examining how companies are described in terms of their size, sector, ethical behaviour, and impact on stakeholders. The focus is identifying hidden biases stereotypes, and reinforcing dominant financial paradigms (Van Dijk, 2001). CDA, ideology, and power provide a robust framework and are essential when examining companies' representation in Grade 12 accounting textbooks. CDA helps uncover the underlying ideologies and power dynamics that make visible the often-hidden influences and constructs that shape students' understanding of the business world, influencing how students perceive and understand the world of accounting and finance. This critical analysis is vital for promoting more inclusive and socially aware accounting education. This approach ultimately contributes to the broader goals of CER (Fairclough, 2013).

4.3.2 Critical Discourse Analysis (CDA) at Three Levels

So, in this study, because I am already using textbooks in the public domain instead, I analysed data using CDA at three levels; that is, there are three levels of evidence through CDA (See Figure 4.1 below for the explanation). The first level is a textual analysis, where I unpacked the text using the tools of (Huckin, 1997). Huckins' model is unpacked and explained further under the conceptual framework in Chapter 3, Figure 3.1. The first level is the linguistic issue, where I dissected the text analysis. Huckins' tools were used to allow me to analyse the text and understand a more profound meaning successfully. Once the text was analysed, I proceeded to analyse discursive practice. This is the second level, where I analysed the discursive practice using Van Dijk's (2001) CDA, allowing me to look at the habits of the mind commonly referred to as the cognitive analysis level. Cognitive analysis mediates between social and discourse and represents peoples' thoughts, communal practices, socially shared attitudes and ideologies (Sheyholslami, 2009). I looked at how discourse has framed us. This manifests in the Grade 12 Accounting textbooks, and I will encourage learners to think on this level, which exposes a person's mind and how it is framed. Finally, on the third level, I looked at the social structure by van Dijk – how society is organised and what society regards as

acceptable, irrespective of it being unjust. Therefore, the social analysis examines the overall societal structures, for example, social behaviour and arrangements (Liasidou, 2008; Sheyholislami, 2009). These tend to express attitudes and values that the community or society holds in high esteem. They address the issue related to the connection between theory and practice, thus determining its relevance, meaningfulness, and usefulness.

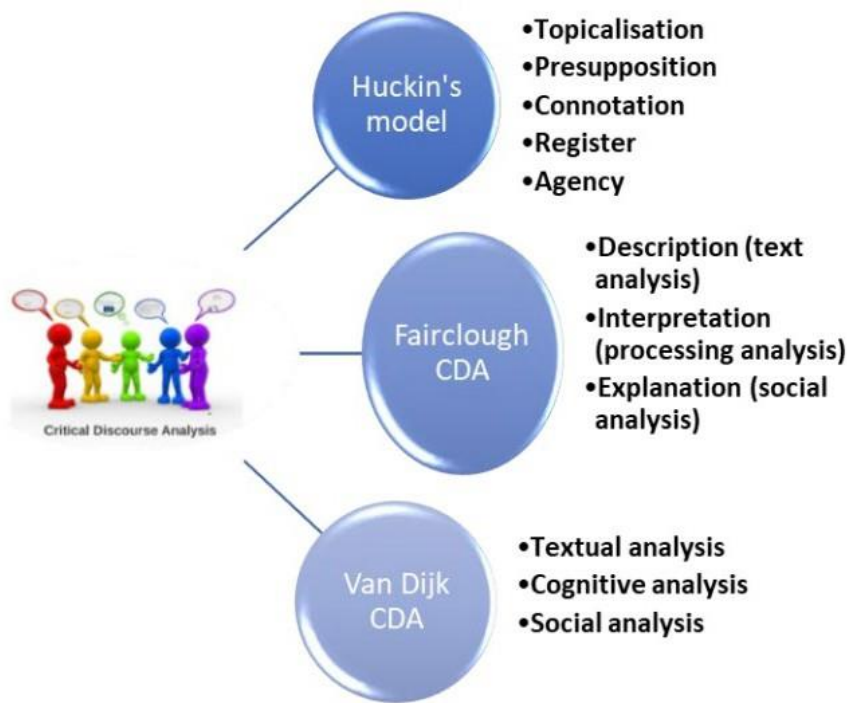


Figure 4.1: The interrelationship of the three levels

Figure 4.1 depicts the interrelationship of the three levels I implemented to analyse my data. I used Van Dijk’s CDA, where I used only two subheadings, focusing on social issues and how they affect society and each element of society: the schools, learners, and the classroom. Therefore, Van Dijk’s CDA was used to provide evidence through analysis at levels 2 and 3, respectively. On the other hand, Fairclough is a 3-dimensional framework integrated into Huckins’ model, and I then generated the tools that enabled me to examine the text analysis. Therefore, I implemented the tools from Huckins’ model to put Fairclough’s framework into practice.

Critical Discourse Analysis (CDA) is being used as a method in critical pedagogy to examine and understand textbooks. In simpler terms, CDA helps analyse the content of textbooks to see how

language, ideas, and messages are presented, and to uncover any hidden meanings or biases within the text. This helps to position the study in critically analysing how companies are represented in the prescribed Grade 12 Accounting textbooks. Therefore, CDA is an analytical approach for critically analysing and interpreting how discourse builds, perpetuates, and justifies social inequality. According to Van Dijk (2003), CDA is an area related to evaluating texts written to reveal power, domination, inequality and prejudice in society, which is further emphasised by McGregor (2003) and Tupper (2008). The main goal of the CDA is to uncover the ideological assumptions hidden in the words of the written text. When using discourse analysis, the focus is on the language used (Gee, 2011). In other words, the focus is on how language is used to speak and act. Language plays an essential role in oral and written discourse. CDA aims to establish the collective relationship between texts, 'discourse practices' (McGregor, 2003, p. 3), and the environment that influences texts and the text-making process. An essential aspect of a text is language. Language is rooted in society's customs, traditions, and systems, and language analysis is crucial (Ramdhani, 2018); especially in social or cultural settings, problems can arise in how people communicate.

4.4 SAMPLING PROCEDURES

Sampling is a method used by researchers to systematically choose a smaller, representative group from a larger, defined population. This subset is then used for observation or experimentation, aligning with the study's objectives. The technique ensures that the selected sample accurately reflects the broader population. The goal of sampling in a textbook study is to gather a representative sample that reflects the broader content or themes of interest. This allows the researcher to draw conclusions about the textbooks without the need to analyse every part of every textbook (Creswell, & Creswell, 2018).

In the context of a textbook study, sampling refers to the process of selecting a portion of textbooks or specific content from textbooks for analysis, rather than examining every single textbook or all content in detail. This could involve choosing a certain number of textbooks from different publishers, grade levels, or subjects, or selecting specific sections, chapters, or pages within those textbooks (Sharma, 2017). Therefore, I used purposive sampling, where I would be purposively looking at the section companies in the four textbooks instead of snowball and random sampling. Purposive sampling involves deliberately selecting textbooks or specific sections of textbooks based on criteria that are relevant to the research objectives. This method allows researchers to focus on textbooks that are most likely to provide insights into the themes or questions they are studying. For

example, a researcher might select textbooks that are widely used in schools, textbooks from different educational publishers, or those that target specific grade levels or subject areas. (Etikan, Musa, & Alkassim, 2016).

Thus, for this study, purposive sampling becomes the most critical type of non-probability sampling (Fox & Bayat, 2007, p. 60; Etikan et al; 2016). Purposive sampling is a non-probability sampling method used to select participants based on specific characteristics relevant to the research question. This approach allows researchers to deliberately choose individuals who are most likely to provide valuable and in-depth insights, especially in qualitative studies. Unlike random sampling, which aims for representativeness, purposive sampling focuses on targeting a particular subset of the population that meets predefined criteria. This can include specific experiences, expertise, or traits Etikan, Musa, & Alkassim, 2016).

The four Grade 12 Accounting textbooks are sampled and are the only prescribed Accounting English textbooks in the country; thus, they are also the total English textbook population. I did not include the Afrikaans version because as a teacher for 23 years, I have taught at schools where the students were English-speaking, and English was the medium of instruction. So, I sampled all four of them, as represented in Table 4.1 below, which is prescribed in the Department of Basic Education (DBE) catalogue to all South African schools. Furthermore, a purposive, judgmental sampling strategy was employed, whereby the researcher hand-picks the cases to be included in the sample based on the judgement of their typicality or possession of the characteristic being sought (Cohen et al., 2011, p. 156).

Table 4.1: Sample Size

GRADE	LEARNING AREA	LANGUAGE LEVEL	TITLE	AUTHORS	BOOK TYPE	ISBN	PUBLISHER NAME	TITLE USED IN THIS STUDY (PSEUDONYM)
12	Accounting	English	New Era Accounting	Hall, Woodroffe, Aboobaker, Singh.	Textbook	978177585013 7	New Era Publishing	Book A
12	Accounting	English	Study & Master	Conradie, E, Moyce, M, Ludwig, S	Textbook	978110766690 0	Cambridge University Press	Book B
12	Accounting	English	Oxford Successful	Bronkhorst, Khan, McGee, van der Poll, Venter.	Textbook	19904830 4	Oxford University Press	Book C
12	Accounting	English	Top Class	Seevnarain, J, Seevnarain, M, Thaver, V.	Textbook	978192060510 0	Shuter & Shooter	Book D

(Source, DBE, 2023)

4.5 RECRUITMENT STRATEGY

Recruitment is irrelevant in this study as I did not involve humans or participants. In qualitative research, target sampling is typically used to "identify and select information-rich cases that provide the greatest insight into the question of the survey" (Devers & Frankel, 2000, p. 264; Sarfo et al; 2021). The strategies that will be adopted in this sampling procedure were designed to improve the understanding of the development of theory and concepts (Devers & Frankel, 2000; Sarfo, Debrah, Gbordzoe, Afful, & Obeng, 2021). Therefore, purposive sampling is an appropriate choice for this study's sampling method to enhance the understanding of the section companies in the Grade 12 Accounting textbooks. The DBE's weighting given to companies in the Accounting Grade 12 textbooks is 25% compared to the Curriculum Assessment Policy Statements (CAPS) Grade 12 document, where the weighting for Financial Accounting is 50% to 60% (DoE, 2011).

4.6 ETHICAL ISSUES

Mowen (2016) postulated that ethical considerations are essential to ensure the research quality of the study. Ethics is defined as a set of moral principles by individuals or groups that provide rules and behavioural expectations relating to the conduct of individuals (Mowen, 2016). The ethical issues do not apply to this study as it deals with prescribed textbooks readily accessible by the general population. Grade 12 was chosen because it is an exit-level examination. The four textbooks and publishers were selected because they are popular in schools and are on the DBE's prescribed list (Juggath, 2018).

The ethical issues procedure was followed when I applied to the University of KwaZulu-Natal ethics committee requesting permission to conduct the study. Although textbooks are in the public domain, their identities would remain anonymous using pseudonyms to avoid ethical or litigious issues. It is a low risk as it does not include human beings.

4.7 VALIDITY, RELIABILITY AND RIGOUR (IN THE CASE OF EMPIRICAL RESEARCH)

To ensure trustworthiness in this study on the representation of companies in Grade 12 accounting textbooks through Critical Discourse Analysis (CDA), the research employed rigorous strategies across four dimensions: credibility, dependability, confirmability, and transferability.

These dimensions are essential for qualitative research, as they enhance the reliability and validity of the

findings (Lincoln & Guba, 1985; Shenton, 2004).

According to Dhanraj (2018), the researcher moves away from the terms, "validity" and "reliability." It relies on the study of Rodgers (2004a), which uses the terms "Credibility", "reflexivity", and "trustworthiness" interchangeably instead of validity and reliability. A study such as this one utilises trustworthiness instead of validity and reliability. Trustworthiness is used in qualitative research to assess the worth of the research. It is the extent to which the data and data analysis are authentic and honest (Denzin & Lincoln, 1994). Hence, the focus is on the theory, methods and framework to draw on to make the study trustworthy (Ramdhani, 2018).

Due to the nature of this study, reflexivity was used to ensure its trustworthiness because Rodgers (2004a) clearly shows that CDA is more focused on reflexivity and trustworthiness. Thus, "reflexivity" refers to the tendency of people's thoughts and ideas to be inherently biased. As a result, people's values and ideas are always expressed in their work. Therefore, reflexivity is used in this study to emphasise that the person conducting the study or the theory's proponent is included as "the object he is trying to understand" (Rodgers, 2004b, p. 250). This is considered an internal reflection of oneself as a subject, facilitating a meaningful and trustworthy analysis. Qualitative research focuses on validity rather than reliability to establish the credibility and trustworthiness of a researcher's position in the study (Ramdhani, 2018). However, credibility refers to how the study is related to the truth (Bennet, 2016). Chambers (2013) states that credible research has believable outcomes, and its effects are rich in satisfactory evidence as an alternative to quantified facts. Credibility was ensured by implementing strategies that grounded the findings in the data and the broader context of South African education. Prolonged engagement allowed the researcher to deeply explore and understand the themes and discourses present in the textbooks, fostering familiarity with the data and its nuances. The use of triangulation—analysing four different textbooks (New Era, Study & Master, Oxford Successful, and Top Class)—ensured a comprehensive understanding of recurring patterns and themes, reducing the influence of bias (Patton, 2015). Additionally, peer debriefing with experts provided external perspectives on the interpretations, enhancing the reliability of the findings. Member checking, involving feedback from educators and curriculum specialists, helped validate the alignment of the findings with practical and contextual realities (Creswell & Poth, 2018).

Dependability was achieved by creating an audit trail, and a detailed record of all research activities, including data collection and analysis. This documentation provides transparency, enabling replication and validation of the study's methodology (Nowell et al; 2017). Reflexivity, a critical component of CDA, was practiced ensuring the researcher remained aware of their biases and preconceptions, minimising their influence on the results (Fairclough, 2013). Regular consistency checks of coding and themes were conducted to ensure that the analysis was systematic and repeatable.

Confirmability was supported through data triangulation, where findings were consistently cross-checked across the textbooks. This approach minimised research subjectivity, ensuring that the conclusions were derived directly from the data (Shenton, 2004). External audits by an independent researcher validated the interpretations and provided a check on potential biases in the research process. Furthermore, the inclusion of direct excerpts from textbooks to illustrate findings allowed readers to independently evaluate the interpretations, strengthening the study's transparency and rigour (Van Leeuwen, 2008).

Transferability was ensured by providing thick descriptions of the context, including South Africa's unique socio-economic and educational landscape. These detailed accounts allow readers to understand the applicability of findings to similar settings (Lincoln & Guba, 1985). By incorporating contextual relevance through a focus on Grade 12 learners and educational materials, the study ensures its conclusions are meaningful and relatable for educators and policymakers. Finally, the study's well-documented CDA framework makes it replicable, providing a model for analysing corporate discourse in textbooks across different regions or academic disciplines (Fairclough, 2013; Macgilchrist, 2017).

4.8 ANTICIPATED PROBLEMS/LIMITATIONS

The main limitation of this study is the use of English textbooks. The catalogue for accounting textbooks for Grade 12 included both English and Afrikaans. The sample consists of all four English textbooks. However, the four Accounting textbooks written in Afrikaans were not included because I have taught at schools where English was the medium of instruction and English was the home language for the learners. However, the prescribed textbooks concerning South African schools are the only 12 prescribed accounting textbooks for Grade 12 learners.

The second limitation is that not all tools suggested by Huckins were used to analyse the content. This was because I focused on the representation of companies, paying particular attention to language, hegemony and power using only five tools of Huckins which were topicalisation,

presupposition, connotation, register and agency. According to Boase-Beier (2014), their study examined how translators reproduce the text style, the problems it poses to translated text and its acceptance.

However, the changes that translation brings to the perspective of the text and the structure are rarely studied. Their study proposed the change that occurred when German-Roman writer Herta Müller's work was translated into English.

4.9 CONCLUSION

This chapter outlines the research design and methodology that was adopted in this study. This research design and methodology present a thoughtful and rigorous approach to examining the representation of companies in Grade 12 accounting textbooks. By doing so, the study contributes to the broader goals of enhancing the quality of accounting education, fostering critical thinking, and promoting ethical awareness among future financial professionals and decision-makers. This research will therefore benefit not only educators and curriculum developers but also have a lasting impact on the financial literacy and ethical perspectives of Grade 12 learners, which ultimately contributes to creating a more inclusive, socially aware, and critically engaged generation. The following chapter presents and describes the findings of the four Accounting Grade 12 textbooks.

CHAPTER 5

DATA ANALYSIS – BOOK A

5.1 INTRODUCTION

This chapter presents a critical discourse analysis (CDA) of Grade 12 Accounting textbooks in South Africa, the chapter presents an analysis and reports on a specific discourse at three levels. The objective is to analyse how companies are represented within these textbooks, focusing on the intersection of language, discourse, and ideology that shapes learners' perceptions of corporate entities. By understanding these dynamics, one can gain insights into how educational materials contribute to shaping learners' understanding of the role of companies in society and the economy.

The first-level analysis is done using Huckin's analytical tools. At this level, Huckin's analytical tools provide a detailed method for examining specific linguistic choices and their implications for meaning making. This tool allows me to break a text into pieces and understand its deeper meaning successfully. The second level is through integrating Fairclough's 3-dimensional model with a specific look at the discursive practice. So, Fairclough's CDA emphasises the relationship between language and power, exploring how discourse shapes and is shaped by social structures. Finally, the third level integrates Van Dijk's Socio-cognitive approach that is dictated by its aim focus on social analysis, here the focus is on how discourse reproduces social inequalities, particularly through the mental models that influence how individuals perceive and engage with the world. Therefore, this chapter aims to uncover the multi-layered meanings embedded in the textbooks and their implications for learners' understanding of companies. The chapter uses the same discourses uncovered in the literature review (cf, chapter 2.2-2.6 on Pg. 22-39) as its organising principles, namely, discourse and ideology; distorted consciousness; enlightenment; prominence and superiority and self-depreciation. The same procedure of analysis is followed through four grade 12 accounting textbooks in the company's section. Below in 5.2 analysis is made on Book A.

Brief description of Book A

Textbooks	Authors	Publication dates	Length	Publisher
Book A	Bronkhorst, Khan, McGee, van der Poll, Venter.	2013	450	Oxford University Press

Book A focuses on providing a balanced approach to accounting education, combining theory with practical exercises. The textbook includes case studies, real-world examples, and frequent check-in questions to promote analytical skills. The content is aligned with the CAPS curriculum and designed to engage students actively in the learning process. Book A is used all over South Africa. It is the oldest text and is used by most students as they are in the prescribed catalogue by the Department of Education as per my sample size on Pg. 89.

5.2 DISCOURSE ONE: DISCOURSE AND IDEOLOGY

In the context of companies, discourse refers to how people talk or write about businesses, their financial activities, and their role in the economy. It is the conversation or communication around topics like profits, shareholders, and financial reporting (Fairclough, 1995). Ideology in companies refers to the beliefs or principles that guide how a company operates. For example, a company might have an ideology that focuses on maximising profit, valuing sustainability, or prioritising customer satisfaction. These beliefs shape the company's decisions and actions (Van Dijk, 2011).

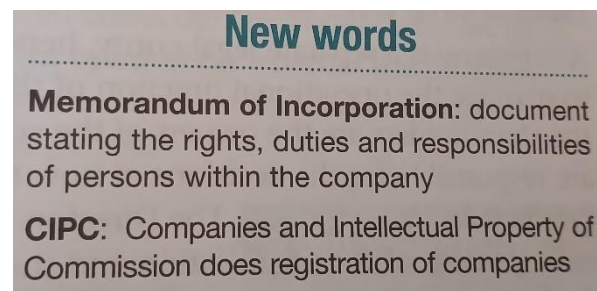
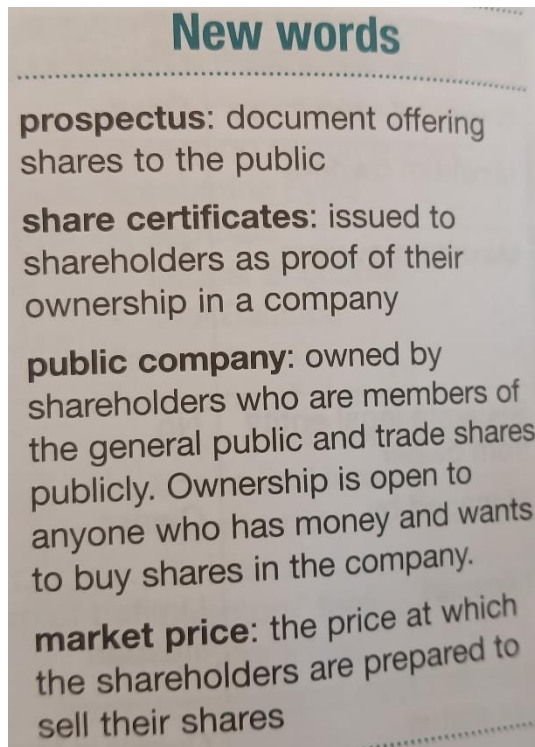


Illustration 5.1

As I mentioned previously, I am using three levels to analyse my data. Firstly, to analyse the images above (Illustration 1), I am using the first level that is Huckin's textual analysis, the second level that is Fairclough's discursive analysis, and the third level that is Van Dijk's social analysis (focusing on macrostructure, superstructure, and microstructure), all under the lens of topicalisation focusing on the theme of discourse and ideology, I am going to break down the analysis as follows:

Level One - Huckin's Textual Analysis (Topicalisation)

In Huckin's framework, topicalisation refers to how key ideas or topics are highlighted within the text. Huckin's approach would look at how the most important concepts are brought to the forefront. In the first image (Illustration 1), the terms "prospectus," "share certificates," "public company," and "market price" are highlighted by being listed as "New words," which signals their importance in the context of understanding companies. These words are placed in bold and defined clearly, making them the focal point of the section. In the second image (Illustration 1), the terms "Memorandum of Incorporation" and "CIPC" are topicalised by being placed at the beginning of their respective sections. This emphasis signals to the student that these are important concepts related to the company structure and legal framework. The structure of the text, with bold headings and concise definitions, makes it clear and easy to navigate,

helping students to quickly grasp the meaning of these terms. The bold headings are a textual feature that makes the topicalisation explicit. In the context of a Grade 12 Accounting textbook, the topicalisation of these terms serves an educational purpose, making sure that students understand key financial and corporate concepts essential for their studies.

Level Two - Fairclough's Discursive Analysis

In level two, Fairclough's analysis would focus on how the language used in the text reflects and reinforces certain ideologies. For example, the term "prospectus" emphasises the formal and public nature of financial offerings, reflecting an ideology of transparency and regulation in financial markets. "Share certificates" highlight the concept of ownership and the legal proof of such ownership, reinforcing the importance of formal documentation in corporate structures. The definition of "public company" emphasises accessibility ("ownership is open to anyone who has money"), reflecting an ideology that values market participation and the democratisation of ownership, albeit with the underlying assumption that financial means are a prerequisite. "Market price" focuses on the dynamics of value as determined by the shareholder's willingness to sell, which reflects a capitalist ideology that prioritises market forces in determining value. The term "Memorandum of Incorporation" emphasises legal responsibilities and the formal structure of a company, reinforcing the ideology that businesses must operate within a strict legal framework. The mention of the "CIPC" reflects the institutional power that governs company registration, highlighting the importance of compliance with regulatory bodies. The text implies that understanding these terms is essential for functioning within the financial system, thereby reinforcing the authority of financial and corporate knowledge. The text also subtly conveys power relations by emphasising the roles and responsibilities of individuals within the company. It implies that following legal guidelines is essential for legitimacy, reinforcing the authority of legal institutions over businesses. These definitions likely draw from broader legal and financial discourses, translating complex concepts into more accessible language for students. The definitions draw from legal texts and regulations, making the textbook a bridge between formal legal discourse and the student's understanding. Hence, this shows how educational texts mediate professional knowledge for a young audience.

Level Three - Van Dijk's Social Analysis (Macrostructure, Superstructure, Microstructure)

In level three at the macro level, the text presents the overall theme to introduce students to the fundamental concepts of corporate finance, governance, ownership and legal responsibilities. This reflects broader societal structures where financial literacy and understanding of corporate governance are seen as essential knowledge for economic participation. It introduces students to the essential legal components required for forming and managing a company, reflecting broader societal values of order and regulation in the business world. The images are structured to present the most critical terms first, followed by their explanations. The superstructure of the text is organised to present terms hierarchically, starting with the offering of shares (prospectus), moving to ownership (share certificates), then the nature of the company (public company), and finally the concept of value in the market (market price). This hierarchical organisation helps guide the students through the essential concepts. This logical progression helps students understand the relationship between these concepts within the broader context of corporate finance ensuring they understand the legal foundation of a company before delving into more specific details. At the micro level, Van Dijk would analyse the specific language used in the definitions. For instance, phrases like "document offering shares to the public" and "proof of their ownership" use straightforward language to make complex legal and financial concepts understandable. The choice of words reflects a focus on clarity and precision, which is essential in an educational context. Additionally, the phrase "ownership is open to anyone who has money" subtly reinforces the importance of financial capital in accessing opportunities within the corporate world. Phrases like "rights, duties, and responsibilities" in the definition of "Memorandum of Incorporation" emphasise the importance of legal obligations in a company, while the mention of the "CIPC" highlights the role of regulatory bodies. The choice of words and sentence structure aims to make these concepts clear and authoritative.

	Sole proprietor	Partnership	Company
Owner referred to as	Owner	Partner	Shareholder
Minimum owners	1	2	1 Private and public
Maximum owners	1	Unlimited	Limited to 50 (private) Limited to number of shares (public)
Separate legal entity from owner	No	No	Yes
Managed by	Owner	Partners	Board of Directors
Lifespan	Limited to owner's lifespan	Limited to partners' lifespan; dissolves if partners change	Unlimited
Tax status	Owner is taxed on the taxable income of the entity at a progressive tax rate	Partners are taxed on the taxable income of the partnership in their profit sharing ratio at a progressive tax rate	Company is taxed on its taxable income at a flat rate

Illustration 5.2

The table above (Illustration 2), presupposes that the business structures listed are the primary or most important forms, excluding others that may not fit within the capitalist framework. This reinforces an ideological perspective that normalises these structures. The discourse used in this table reflects and perpetuates capitalist ideologies by emphasising legal distinctions, tax obligations, and the role of ownership. These elements are presented as natural and self-evident, making it difficult for readers to question the underlying assumptions. I will be analysing the table above (Illustration 2) using the frameworks of Huckin's textual analysis, Fairclough's discursive analysis, and Van Dijk's macrostructure, superstructure, and microstructure social analysis with a focus on presupposition under discourse and ideology, I will proceed as follows:

Level One - Huckin's Textual Analysis (Presupposition)

In level one the table foregrounds specific legal structures (Sole Proprietor, Partnership, Company) while backgrounding others, such as fewer common structures. The choice of what information is foregrounded (e.g., tax status, lifespan, legal entity) can reveal ideological stances towards which structures are more favourable or normative. The choice of categories (e.g., "Owner referred to as," "Tax status") directs attention to certain aspects of business structures. This reflects underlying assumptions about what is important in these business forms. The table presupposes that the categories used are universally relevant

for evaluating different business forms. Language presupposes that ownership, legal separation, and tax status are key differentiators, which aligns with neoliberal ideologies emphasising ownership and individual responsibility.

Level Two - Fairclough's Discursive Analysis

In level two the table functions as a discourse that shapes understanding of business structures by presenting them neutrally and factually. However, this neutrality can mask ideological positions, such as the promotion of capitalist forms of organisation. This table may draw upon and reproduce discourses from legal, economic, and educational texts, embedding dominant ideologies about how businesses should be structured. For example, the emphasis on "separate legal entity" might reflect neoliberal values of privatisation and individualism. By structuring the information in this way, the table implicitly legitimises certain forms of business organisation over others, reinforcing the dominance of corporate and partnership models in economic discourse.

Level Three - Van Dijk's Social Analysis (Macrostructure, Superstructure, Microstructure)

In level three at the macro level, the table represents the broader ideological context of capitalist economic systems, emphasising the importance of ownership, tax responsibilities, and legal structures. The inclusion of different business types reflects the macro-discourse of economic diversity, but it may also marginalise alternative economic models. The organisation of the table into columns and rows follows a logical superstructure that guides the reader through different aspects of business entities. This structured presentation can influence how readers cognitively process and internalise the information, potentially reinforcing dominant economic ideologies. At the micro level the specific word choices, such as "Unlimited" for maximum owners in a partnership and "Limited" in a company, convey subtle ideological messages about the flexibility and constraints of different business forms. The use of technical language like "progressive tax rate" can also limit accessibility, positioning the information as authoritative and unchallengeable.

Example 1

Examples of agencies in companies are below:

Example 1.1: Shareholders as Principals and Agents:

Shareholders appoint executives and managers as their agents to run the company efficiently. This agency relationship is based on trust, and shareholders expect executives to act in their best interests.

Example 1.2: External Auditors as Independent Agents:

External auditors act as independent agents hired to assess the accuracy of financial statements. Their objective is to provide an unbiased evaluation, ensuring that the financial information presented by the company is reliable.

I am going to explain how Huckin's textual analysis, Fairclough's discursive analysis, and Van Dijk's social analysis (macrostructure, superstructure, and microstructure) can be applied to the concept of agency under discourse and ideology using the examples provided above (Example 1) with Shareholders as Principals and Agents (Example 1.1), and External Auditors as Independent Agents (Example 1.2), I am going to break down the analysis as follows:

Level One - Huckin's Textual Analysis (Agency)

In level one, Huckin's analysis would look at how the text structures the role of agents (executives, managers, and auditors) and principals (shareholders) in the corporate setting. In both examples, the text gives prominence to the concept of agency by explicitly defining the relationships between shareholders, executives, and auditors. In example 1 with Shareholders as Principals and Agents (Example 1.1), this text highlights the relationship where shareholders are the principals and appoint agents (executives and managers) to manage the company. This relationship is constructed with an emphasis on trust and responsibility, which aligns with the ideology that shareholders, as owners, have control and authority over company decisions. Continuing with example 1 with External Auditors as Independent Agents (Example 1.2), the role of external auditors as independent agents is emphasised by highlighting their responsibility to provide unbiased assessments. This textual focus on independence reflects the ideology that objectivity and transparency are essential for maintaining trust in financial reporting. The examples are structured to clearly outline the agency relationship, making it easy for the reader to understand the

hierarchy and roles within the corporate environment. This clear presentation reinforces the importance of agency in corporate governance.

Level Two - Fairclough's Discursive Analysis

Fairclough's analysis in level two would examine how the discourse around agency reflects broader corporate ideologies. The text presents the agency relationships as natural and essential components of corporate governance, which reflects an ideology that prioritises efficiency, trust, and accountability. In example 1 the Shareholders as Principals and Agents (Example 1.1), in this example this discourse reinforces the ideology that shareholders have ultimate control and should appoint competent agents to act on their behalf. This reflects capitalist values where ownership equates to power and control, and the success of the company is tied to the effectiveness of the appointed agents. External Auditors as Independent Agents (Example 1.2), in this example the discourse surrounding external auditors emphasises their independence and objectivity, reflecting an ideology that values transparency and accountability in financial reporting. This reinforces the idea that independent agents are necessary to maintain the integrity of corporate practices. The power dynamics between shareholders (principals) and executives/managers (agents) reflect a hierarchy where shareholders are positioned as the ultimate authority. Similarly, the positioning of external auditors as independent agents suggests a power relationship where their objectivity is essential for keeping management in check.

Level Three - Van Dijk's Social Analysis (Macrostructure, Superstructure, Microstructure)

In level three at the macro level, Van Dijk's analysis would focus on how the overall theme of corporate governance is constructed through the concept of agency. The text emphasises that agency relationships are fundamental to the functioning of companies, reinforcing the broader societal expectation that companies should be managed by professionals who act in the best interests of shareholders. The superstructure of the text organizes these concepts in a way that highlights the importance of agency. For instance, the distinction between shareholders as principals and executives as agents is presented as a key structural element of corporate governance. This organisation helps the reader understand the hierarchy and the importance of trust and accountability in these relationships. At the micro level, the specific language used to describe these agency relationships reinforces their significance. Terms like "trust," "independent," and "objective" are used to describe the responsibilities and expectations placed on agents.

This language choice reflects the underlying ideology that these qualities are essential for maintaining a well-functioning corporate environment.

Summary

In the images (Illustration 1) above, Huckin's textual analysis shows how the text is structured to highlight essential corporate terms (topicalisation), making them accessible and clear for students. Fairclough's discursive analysis reveals how the language used reflects and reinforces ideologies related to transparency, ownership, market forces, legal compliance and corporate governance, highlighting the power of regulatory bodies like the CIPC in the corporate world. Van Dijk's social analysis uncovers how the text's macrostructure, superstructure, and microstructure work together to present a cohesive understanding of corporate finance, governance and the legal framework surrounding companies, while subtly conveying broader societal values related to financial participation and market dynamics and ideological messages about the importance of legal structures in business. This combined analysis helps us understand how the textbook not only educates but also shapes students' perspectives on the financial world. In the table (Illustration 2), through Huckin's, Fairclough's, and Van Dijk's frameworks, the table can be seen as a text that normalizes specific business ideologies, reinforces power relations, and subtly directs readers to adopt certain perspectives on business ownership and responsibility. In both examples of agency (Example 1.1 and 1.2), Huckin's textual analysis reveals how the text gives prominence to the concept of agency, ensuring that readers recognise the importance of these relationships in corporate governance. Fairclough's discursive analysis uncovers the ideologies embedded in the discourse, such as the value placed on trust, independence, and accountability within the agency relationships. Van Dijk's social analysis further deconstructs how these agency relationships are embedded in the macrostructure (corporate governance themes), superstructure (organisational hierarchy), and microstructure (language use) of the text. Together, these analyses show how the textbook not only educates students about agency in a corporate context but also subtly shapes their understanding of corporate governance by emphasising the importance of trust, independence, and accountability through the lens of agency.

5.3 DISCOURSE TWO: DISTORTED CONSCIOUSNESS

Distorted consciousness is when a person's understanding or perception of reality is twisted or misled, often because of misleading information or beliefs. It is like seeing things in a way that does not match

the actual truth (Eagleton, 1991).

Example 2

Examples of connotation in companies are below:

Example 2.1: Company (Private or Public):

Connotation: Larger-scale business entity with legal recognition.

Implication: Formal structure, shareholders, financial reporting, and regulatory compliance.

Example 2.2: Authorised Share Capital:

Connotation: The maximum value of shares a company can issue.

Implication: Indicates the company's financial capacity and potential for expansion.

Example 2.3: CEO (Chief Executive Officer):

Connotation: Top managerial position responsible for strategic decisions.

Implication: Leadership, vision, and accountability.

To explain how Huckin's textual analysis, Fairclough's discursive analysis, and Van Dijk's macrostructure, superstructure, and microstructure social analysis can be applied to the examples of connotation (Example 2) under "distorted consciousness," we need to examine how these concepts shape, reinforce, or obscure particular ideologies. Below is the analysis:

Level One - Huckin's Textual Analysis (Connotation)

In the examples provided above (Example 2.1, 2.2 and 2.3), certain terms (e.g., "Company," "Authorised Capital," and "CEO") are foregrounded, which suggests their importance within a capitalist framework. This emphasis might background other roles or aspects of a company that are less visible but equally significant (e.g., workers, environmental impact). The examples highlight topics related to power, authority, and financial capability. By focusing on these, the analysis potentially obscures other aspects of business operations that could challenge the prominence of the corporate hierarchy. The connotations of these terms (e.g., "Larger-scale business entity," "Leadership, vision, and accountability") contribute to distorted consciousness by promoting an idealised view of corporate roles and structures. The positive

connotations attached to these terms may mask underlying inequalities, exploitative practices, or the concentration of power. In Example 2.1, Company (Private or Public), the connotation of a "Larger-scale business entity with legal recognition" implies that scale and formal recognition are inherently positive. This distorts consciousness by overshadowing the challenges and ethical considerations that come with large-scale operations, such as labour exploitation or environmental degradation. Example 2.2, Authorised Share Capital, the connotation of "Maximum value of shares a company can issue" suggests that financial capacity and potential for expansion are essential for a company's success. This reinforces a distorted consciousness by prioritising growth over sustainability or equity within the business model. In Example 2.3, CEO (Chief Executive Officer), the connotation of "Top managerial position responsible for strategic decisions" glorifies the role of the CEO, often equating leadership with individual vision and accountability. This creates a distorted consciousness by neglecting the contributions of the broader workforce and the potential for collective decision-making.

Level Two - Fairclough's Discursive Analysis

In level two the use of specific terminology (e.g., "CEO," "Authorised Share Capital") reflects broader discourses about business and economic power. These terms are not just descriptive but also prescriptive, promoting an ideology that values hierarchy, financial success, and expansion. The language used in these examples draws on and reinforces discourses found in business schools, financial institutions, and corporate media. These discourses contribute to the construction of a distorted consciousness by normalising the idea that business success is synonymous with growth, leadership, and financial capacity. The terms "CEO" and "Authorised Share Capital" position power at the top of the corporate hierarchy, reinforcing the idea that authority and decision-making are concentrated among a few individuals. This creates a distorted consciousness where the role of lower-level employees, or alternative business models, is diminished or ignored.

Level Three - Van Dijk's Social Analysis (Macrostructure, Superstructure, Microstructure)

In level three at the macro level, these examples perpetuate a narrative of corporate success that revolves around hierarchy, financial growth, and legal formalism. This global meaning aligns with neoliberal ideologies that prioritise profit and efficiency over social or environmental considerations. At the superstructure level, the schema of these terms suggests a progression from legal formation (e.g.,

"Company") to financial capacity (e.g., "Authorised Share Capital") to leadership (e.g., "CEO"). This progression reinforces the ideology that business success is a linear process involving legal recognition, financial growth, and strong leadership. The specific connotations of the terms (e.g., "Top managerial position," "Maximum value of shares") at the micro level reinforce the broader ideology by attaching positive meanings to concepts associated with corporate power and success. These connotations create a distorted consciousness by presenting these attributes as universally desirable and necessary for success.

Example 3

Examples of register in companies below:

Example 3.1: General Ledger Accounts:

These accounts track various financial transactions within a company. Examples include asset disposal, bank reconciliation, and other ledger entries.

Example 3.2: Registrar of Companies:

The Registrar exercises powers and duties assigned by the Companies Act. This role involves overseeing company registrations and maintaining official records.

To analyse the examples of register in companies ("General Ledger Accounts" Example 3.1 and "Registrar of Companies" Example 3.2) through the frameworks of Huckin's textual analysis, Fairclough's discursive analysis, and Van Dijk's macrostructure, superstructure, and microstructure social analysis, with a focus on "register" under the theme of distorted consciousness, I can proceed as follows:

Level One - Huckin's Textual Analysis (Register)

In level one the examples highlight technical terms such as "General Ledger Accounts" (Example 3.1) and "Registrar of Companies," (Example 3.2) which foreground the formal and procedural aspects of business operations. This foregrounding creates a sense of professionalism and authority while backgrounding the human and social elements of business activities. By focusing on these formal aspects, the text emphasises the technical and regulatory side of companies, which can obscure the social and ethical dimensions of business practices. The choice of these topics suggests that these formalities are

central to business operations, possibly distorting consciousness by presenting them as natural or unchallengeable. The use of specific jargon, such as "General Ledger Accounts" and "Registrar of Companies," creates a professional register that can alienate those not familiar with the terminology. This technical language can contribute to distorted consciousness by making business processes seem overly complex or inaccessible, reinforcing the idea that only experts can understand or manage them. The use of a formal register in describing "General Ledger Accounts" suggests that financial transactions are purely technical processes, devoid of social or ethical implications. This can distort consciousness by making it seem as though financial management is simply a matter of following procedures, rather than a practice with broader social consequences (e.g., how profits are distributed, and the impact of financial decisions on employees and communities). The formal register used to describe the role of the "Registrar of Companies" presents this position as one of objective oversight, focused on ensuring compliance with the Companies Act. This can contribute to distorted consciousness by obscuring the potential for bias or the influence of corporate interests in the regulatory process. The language implies that company registration is a neutral act, rather than one that can have significant social and economic implications.

Level Two - Fairclough's Discursive Analysis

In level two the use of a formal and technical register in these examples reflects broader discourses of professionalism and regulation in the business world. By adopting this register, the text legitimises certain practices and roles, such as financial management and company oversight, as essential and authoritative, while potentially marginalising other perspectives. These examples draw on discourses from accounting, finance, and corporate law. The use of specialised language (e.g., "asset disposal," "bank reconciliation") reinforces the authority of these disciplines and contributes to a distorted consciousness by presenting these practices as objective and neutral, rather than socially constructed and ideologically influenced. The formal register used in these examples positions those who understand and control these processes (e.g., accountants, registrars) as having power and authority within the corporate structure. This creates a hierarchy of knowledge and reinforces the idea that those who are not familiar with the register are less capable or less important.

Level Three - Van Dijk's Social Analysis (Macrostructure, Superstructure, Microstructure)

At the macro level, the focus on formal registers like "General Ledger Accounts" and "Registrar of Companies" reflects a broader ideology of bureaucratic control and financial regulation. This emphasis on technical processes reinforces the capitalist system's reliance on formal structures and processes, contributing to a distorted consciousness by presenting these as the natural and necessary framework for business operations. At the superstructure level, the organisation of these terms into formal categories (e.g., financial transactions, and company registration) creates a schema that prioritises legal and financial oversight. This schema supports the idea that businesses are primarily governed by technical and legal concerns, rather than social or ethical considerations. At the micro level, the specific language used (e.g., "track various financial transactions," "overseeing company registrations") reinforces the broader ideology by attaching importance to technical accuracy and regulatory compliance. This focus on detail can obscure broader issues, contributing to a distorted consciousness that emphasises procedural correctness over moral or social responsibility.

Summary

In sum, Huckin's textual analysis, Fairclough's discursive analysis, and Van Dijk's social analysis reveal how the connotations attached to terms like "Company," "Authorised Share Capital," and "CEO" contribute to distorted consciousness. By presenting these terms with positive connotations, the underlying ideologies that prioritise corporate hierarchy, financial growth, and leadership are reinforced, while alternative perspectives or critiques are marginalised. The result is a discourse that normalises and legitimises certain business practices, making it difficult to question or challenge the broader economic system. Through the lenses of Huckin's textual analysis, Fairclough's discursive analysis, and Van Dijk's macrostructure, superstructure, and microstructure analysis, I can see that the use of a formal and technical register in these examples (Examples 3.1 and 3.2) contributes to distorted consciousness by reinforcing the authority of legal and financial processes while obscuring their broader social and ethical implications. The professional register creates a barrier to understanding for those outside the business world, perpetuating a hierarchy of knowledge that privileges certain perspectives and marginalises others. By presenting these processes as neutral and objective, the text reinforces the dominant ideology of capitalism, making it difficult to challenge or question the underlying assumptions.

5.4 DISCOURSE THREE: ENLIGHTENMENT

Enlightenment is the state of gaining knowledge, understanding, or insight that helps you see things more clearly. It is like a moment of realisation or becoming more aware of important truths (Israel, 2006).

You have a pre-adjustment list of balances and totals of MBU Limited on 29 February 20.8 and a list of adjustments. The authorised share capital consists of 1 000 000 ordinary shares. The issued share capital consists of 800 000 shares on 28 February 20.8. MBU Limited uses the continuous (perpetual) inventory system.

You have a Pre-adjustment Trial Balance of Watt Limited on 28 February 20.9, the end of the financial year, together with a list of adjustments. Watt Limited has an authorised share capital of 1 000 000 shares.

Illustration 5.3

To explain how Huckin's textual analysis, Fairclough's discursive analysis, and Van Dijk's macrostructure, superstructure, and microstructure social analysis are applied to the images above (Illustration 3), focusing on the theme of enlightenment, I can examine how these texts convey information, knowledge, and ideology.

Level One - Huckin's Textual Analysis

In level one the text (Illustration 3) foregrounds financial and corporate information, such as "pre-adjustment list of balances," "authorised share capital," and "continuous (perpetual) inventory system." These terms suggest that the focus is on technical accuracy and financial details, which could be seen as enlightening the reader about complex business processes. However, this foregrounding may background other important aspects of the business, such as the human impact of financial decisions or ethical considerations. The text emphasises topics that are central to financial management and corporate governance. By doing so, it positions these topics as crucial for understanding the operations of a company. This reflects a form of enlightenment where the reader is guided to prioritise financial and technical knowledge. The use of specific financial terms and processes (e.g., "issued share capital,"

"continuous inventory system") aims to enlighten the reader about the inner workings of a company. However, this enlightenment is narrowly focused on financial details, which may contribute to a limited understanding of the broader implications of corporate actions. The text provides enlightenment in the form of technical knowledge about corporate financial practices. However, this enlightenment is limited to a specific domain, focusing on the financial and legal aspects of corporate governance. This narrow focus might obscure broader social, ethical, or environmental considerations, reinforcing a distorted consciousness that equates enlightenment with technical expertise. The text reflects an ideology that values financial literacy and corporate governance as the primary forms of knowledge necessary for understanding and succeeding in the business world. This form of enlightenment aligns with capitalist ideologies that prioritise profit, efficiency, and regulatory compliance, while potentially marginalising alternative perspectives or critiques of the corporate system.

Level Two - Fairclough's Discursive Analysis

In level two the text (Illustration 3) operates within a discourse of financial literacy and corporate governance. It assumes that understanding terms like "authorised share capital" or "trial balance" is essential for engaging with corporate entities. This discourse of enlightenment is based on the idea that knowledge of these technical terms empowers the reader to participate in the corporate world. The text draws on established discourses from accounting, finance, and corporate law. By using these discourses, it promotes a particular form of enlightenment that aligns with neoliberal ideologies, emphasising efficiency, financial growth, and regulatory compliance. This form of enlightenment might marginalise alternative forms of knowledge that challenge the status quo. The text positions those who understand these financial processes as knowledgeable and empowered, while those who do not may feel excluded or disempowered. This reflects an ideological stance where enlightenment is equated with mastery of financial and technical language, reinforcing existing power dynamics within the corporate world.

Level Three - Van Dijk's Social Analysis (Macrostructure, Superstructure, Microstructure)

In level three the global meaning of the text is centered on corporate financial practices. At this macro level, enlightenment is presented as understanding and applying financial and regulatory processes. This reinforces the idea that knowledge and expertise in these areas are crucial for success in the business

world. The schema of the text organizes information in a way that prioritises financial adjustments and corporate structures. This superstructure reflects a form of enlightenment that values technical proficiency and financial accuracy over other forms of knowledge or ethical considerations. The specific language used at the micro level (e.g., "pre-adjustment list," "authorised share capital") conveys a sense of precision and professionalism. This language contributes to a form of enlightenment that is technical and specialised, potentially excluding those who are not familiar with these terms.

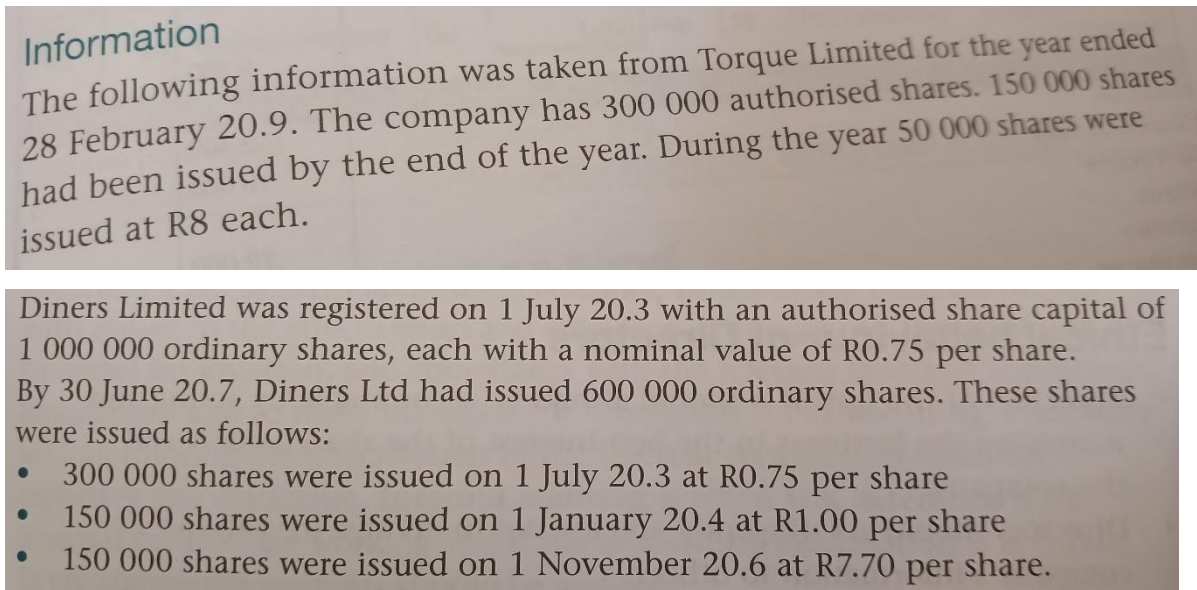


Illustration 5.4

To analyse the images above (Illustration 4) using Huckin's textual analysis, Fairclough's discursive analysis, and Van Dijk's macrostructure, superstructure, and microstructure social analysis, with a focus on enlightenment, I will delve into how these images (Illustration 4) of financial information and share issuance contribute to the discourse surrounding corporate transparency and financial understanding.

Level One - Huckin's Textual Analysis

In level one the texts (Illustration 4) in the image foreground are specific to financial information, such as authorised shares, issued shares, and share prices. This foregrounding directs the reader's attention to key financial details, promoting a sense of enlightenment through a clear understanding of a company's share structure. Other details, such as the company's broader financial context or the implications of these share issuances, are backgrounded, suggesting that the most important information for the reader is the

numerical data. The focus on share capital and the breakdown of share issuance serves to enlighten the reader about the financial mechanisms within the company. By emphasising these topics, the text suggests that a company's financial health and growth potential are closely tied to its share structure, promoting a particular understanding of corporate finance. The text implicitly positions the company as an active agent in managing its financial affairs. By presenting information about share issuance and pricing, the company is portrayed as taking deliberate actions to raise capital and manage its equity structure, contributing to a narrative of financial responsibility and enlightenment. The detailed presentation of share capital information serves to enlighten stakeholders by promoting transparency. This aligns with the broader discourse of corporate governance, where transparency is seen as essential for building trust and ensuring accountability. The text provides stakeholders with the information they need to make informed decisions, whether they are investors, regulators, or other interested parties. By offering this level of detail, the company is positioning itself as an enlightened entity that values openness and communication. The structured presentation of financial data also contributes to the financial literacy of the reader. By breaking down complex financial concepts into understandable components, the text promotes a form of enlightenment that equips stakeholders with the knowledge they need to engage with the company on a more informed level.

Level Two - Fairclough's Discursive Analysis

In level two the text operates within a discourse of corporate transparency and financial accountability. By providing detailed information about share capital and issuance, the text aligns with a discourse that values clear and accessible financial reporting. This form of enlightenment promotes the idea that understanding a company's financial structure is essential for stakeholders, including investors and regulators. The examples draw on established financial and corporate governance discourses, which emphasise the importance of transparency, regulatory compliance, and shareholder communication. By presenting this information in a clear and structured way, the text reinforces these discourses and aligns with broader ideological frameworks that prioritise financial transparency as a key aspect of corporate governance. The discursive choices in the text suggest that the company holds significant power in shaping its financial narrative. By controlling the flow of information and presenting it in a structured manner, the company positions itself as a knowledgeable and authoritative entity. This reinforces a power dynamic where the company, as the provider of financial information, holds the power to enlighten its stakeholders.

Level Three - Van Dijk's Social Analysis (Macrostructure, Superstructure, Microstructure)

In level three at the macro level, the text communicates a message of financial transparency and corporate responsibility. The detailed breakdown of share issuance and pricing suggests that the company is committed to providing clear and accurate financial information, contributing to a broader narrative of corporate enlightenment. The text is organised in a way that prioritises the presentation of financial data. This superstructure reflects a schema that values numerical clarity and structured reporting, which are key components of financial enlightenment. The emphasis on share capital and issuance suggests that these are central aspects of the company's financial identity. At the micro level, the specific language and numbers used in the text contribute to a sense of precision and clarity. Terms like "authorised shares," "issued shares," and specific pricing details reinforce a discourse of financial expertise. This local meaning supports the idea that enlightenment in the corporate context involves a deep understanding of financial metrics and their implications.

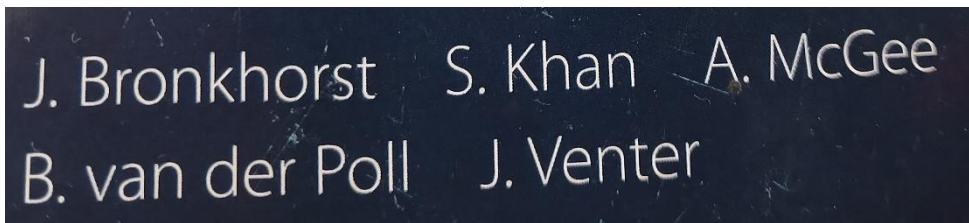


Illustration 5.5

The image above (Illustration 5) contains a list of names: J. Bronkhorst, S. Khan, A. McGee, B. van der Poll, and J. Venter. To analyse this image, I am using Huckin's textual analysis, Fairclough's discursive analysis, and Van Dijk's macrostructure, superstructure, and microstructure social analysis, focusing on the theme of enlightenment, I am going to break down the implications of these names in the context of academic or professional discourse.

Level One - Huckin's Textual Analysis

The image (Illustration 5) foregrounds the names of individuals, likely authors, contributors, or key figures in a text or project. By placing the names prominently, the text highlights the importance of these individuals, suggesting that their contributions are central to the work's authority and credibility. Backgrounded are details about their specific roles or expertise, which are not provided but implied

through the prominence of their names. The focus on names in this image suggests that the identity and reputation of the individuals are significant. This could be seen as a form of enlightenment, where the authority of the text or project is enhanced by the recognition of these individuals. The selection and presentation of these names encourage the reader to trust the content based on the implied expertise of these contributors. By listing these names, the text attributes agency to the individuals, positioning them as key actors who have contributed to the creation or validation of the content. This reinforces the idea that enlightenment, in this context, comes from the knowledge and authority of recognised experts. The image (Illustration 5) promotes the idea that enlightenment is achieved through the recognition of expert contributors. By listing these names prominently, the text suggests that the knowledge and authority of these individuals are central to the validity of the content. The reliance on names as a marker of authority encourages the student to trust the content based on the implied expertise of these individuals. This aligns with a broader discourse that equates enlightenment with the endorsement or contribution of recognised experts. The text reinforces social and professional hierarchies by suggesting that certain individuals hold the power to enlighten others through their contributions. This dynamic reflects a common practice in academic and professional settings, where the recognition of expertise is key to the dissemination of knowledge.

Level Two - Fairclough's Discursive Analysis

In level two the image (Illustration 5) operates within a discourse that values expertise and authority. By listing names without additional context, the text relies on the recognition of these individuals to confer legitimacy and enlightenment to the work. This practice is common in academic and professional contexts, where the authority of the contributors is assumed to enhance the credibility of the content. The use of names in this manner draws on established conventions in academic and professional discourse, where authorship and contribution are key to the recognition and dissemination of knowledge. The text aligns with a broader discourse that equates the presence of recognized names with enlightenment, suggesting that the reader can trust the content based on the expertise of these contributors. The prominence of these names indicates a power dynamic where the authority of the content is linked to the status of the individuals listed. The text assumes that the student will recognise and value these names, thus reinforcing a hierarchical relationship between the contributors (as knowledge bearers) and the student (as a recipient of that knowledge).

Level Three - Van Dijk's Social Analysis (Macrostructure, Superstructure, Microstructure)

In level three at the macro level, the image communicates a message of authority and expertise. The inclusion of names without further explanation suggests that the presence of these individuals is sufficient to convey enlightenment, reinforcing the idea that knowledge is closely tied to recognised authority figures. The organisation of the names clearly and prominently reflects a schema that prioritises recognition and authority. This superstructure supports the broader discourse of enlightenment by emphasising the importance of who is speaking or contributing, rather than the specific content of their contributions. At the micro level, the specific formatting and placement of the names contribute to a sense of professionalism and formality. The text uses the convention of listing names in a structured way, which is common in academic and professional contexts. This microstructure reinforces the idea that enlightenment comes from the validation provided by recognised experts.

Example 4

Below are examples of agencies in companies:

Example 4.1: Audit Firms as Agents:

Audit firms play a crucial role as agents in ensuring financial transparency. Their responsibility involves independently examining and verifying a company's financial statements to assure stakeholders.

Example 4.2: Management as Agents:

Company management acts as the primary agent responsible for decision-making and operational activities. Their role involves implementing strategies, making financial decisions, and safeguarding the interests of shareholders.

Example 4.3: Regulatory Bodies as Agents:

Regulatory bodies, such as the Securities and Exchange Commission (SEC), act as agents overseeing compliance with financial reporting standards. They ensure that companies provide accurate and timely information to the public.

To explain how Huckin's textual analysis, Fairclough's discursive analysis, and Van Dijk's macrostructure, superstructure, and microstructure social analysis can be applied to the examples of

agency (Example 4) in companies (Audit Firms - Example 4.1, Management - Example 4.2, and Regulatory Bodies - Example 4.3), under the theme of enlightenment, I am focusing on how these entities are represented in terms of their roles, responsibilities, and the ideologies they promote.

Level One - Huckin's Textual Analysis (Agency)

In level one of the examples provided, (Example 4) the roles of audit firms (Example 4.1), management (Example 4.2), and regulatory bodies (Example 4.3) are foregrounded, emphasising their importance as agents of financial transparency, decision-making, and regulatory compliance. This foregrounding suggests that these entities are central to the functioning of companies while backgrounding other possible agents, such as workers, customers, or communities, who may also influence or be affected by corporate decisions. By focusing on these specific agents, the text suggests that enlightenment in the corporate context involves understanding the roles and responsibilities of audit firms, management, and regulatory bodies. This emphasis on these agents as key actors promotes a particular understanding of agency, where financial and regulatory expertise are seen as the primary drivers of corporate success. The textual choices in these examples highlight the agency of these entities in shaping corporate outcomes. By presenting them as essential for ensuring transparency, making decisions, and enforcing compliance, the text promotes a form of enlightenment that equates knowledge of these agents' roles with an understanding of how companies operate. The representation of audit firms as agents responsible for ensuring financial transparency promotes a form of enlightenment that values independent verification and accountability. This portrayal suggests that audit firms play a crucial role in maintaining trust in the corporate system, positioning them as enlightened actors who protect stakeholders' interests. The depiction of company management as the primary agents responsible for decision-making and operational activities reinforces the idea that enlightenment in the corporate context involves strategic thinking and financial expertise. This representation promotes an understanding of agency that prioritises management's role in guiding the company, safeguarding shareholders' interests, and driving corporate success. The portrayal of regulatory bodies, such as the SEC, as agents overseeing compliance with financial reporting standards, reflects a form of enlightenment that values regulatory oversight and public accountability. This representation suggests that these bodies are essential for ensuring that companies operate transparently and within the bounds of the law, positioning them as enlightened actors who protect the public interest.

Level Two - Fairclough's Discursive Analysis

In level two the text operates within a discourse that positions audit firms, management, and regulatory bodies as authoritative and essential agents in the corporate world. This discourse reflects a form of enlightenment that values expertise in financial oversight, strategic decision-making, and regulatory enforcement. It reinforces the idea that these entities are necessary for maintaining the integrity and efficiency of the corporate system. The examples draw on discourses from accounting, corporate governance, and regulatory compliance. By using these discourses, the text aligns with broader neoliberal ideologies that prioritise financial transparency, accountability, and market efficiency. This form of enlightenment promotes the idea that corporate success depends on the effective functioning of these agents, while potentially marginalising other perspectives or critiques of their roles. The discursive representation of audit firms, management, and regulatory bodies positions them as powerful agents within the corporate structure. This reinforces a hierarchy where these entities are seen as enlightened actors, capable of guiding and shaping corporate practices, while others (e.g., employees, and consumers) may be viewed as passive or less influential.

Level Three - Van Dijk's Social Analysis (Macrostructure, Superstructure, Microstructure)

In level three at the macro level, the text emphasises the importance of audit firms, management, and regulatory bodies as agents of corporate governance. This global meaning aligns with a form of enlightenment that values financial oversight, strategic decision-making, and regulatory compliance as essential for corporate success. It reflects an ideology that prioritises these agents' roles in maintaining the stability and integrity of the corporate system. The schema of the text organises information around the roles and responsibilities of these agents, creating a structure that emphasises their importance in the corporate world. This superstructure promotes a particular form of enlightenment that focuses on understanding and engaging with these entities as key actors in corporate governance. At the micro level, the specific language used to describe these agents (e.g., "ensuring financial transparency," "responsible for decision-making," "overseeing compliance") reinforces their authority and expertise. This language contributes to a form of enlightenment that presents these agents as knowledgeable and trustworthy actors, whose actions are essential for the proper functioning of companies.

5.5 CONCLUSION

Through Huckin's textual analysis, Fairclough's discursive analysis, and Van Dijk's macrostructure, superstructure, and microstructure analysis, I can see that the text in the images provides a specific form of enlightenment centred on financial and corporate knowledge. This enlightenment is ideologically driven, promoting a narrow understanding of business practices that prioritise technical accuracy and regulatory compliance. While this form of enlightenment is valuable within the corporate world, it may contribute to a distorted consciousness by marginalising other forms of knowledge and perspectives.

Through Huckin's textual analysis, Fairclough's discursive analysis, and Van Dijk's macrostructure, superstructure, and microstructure analysis, the images can be seen as promoting a form of enlightenment centred on financial transparency and corporate responsibility. By foregrounding financial details, aligning with discourses of transparency, and organising information in a clear and structured way, the text contributes to a narrative where understanding a company's financial structure is key to engaging with it as an informed and empowered stakeholder. This form of enlightenment reflects broader ideologies of corporate governance that prioritise transparency, accountability, and financial literacy.

Through Huckin's textual analysis, Fairclough's discursive analysis, and Van Dijk's macrostructure, superstructure, and microstructure analysis, the image can be seen as promoting a form of enlightenment that is closely tied to the recognition of authority and expertise. By foregrounding the names of contributors and relying on established discourses of expertise, the text reinforces the idea that enlightenment comes from those who are recognised as knowledgeable and authoritative. This approach aligns with broader ideologies that prioritise the validation of knowledge through the contributions of recognised individuals.

Through the lenses of Huckin's textual analysis, Fairclough's discursive analysis, and Van Dijk's macrostructure, superstructure, and microstructure analysis, the examples of agency in companies illustrate how enlightenment is represented in the corporate context. The text promotes a form of enlightenment that values the roles and responsibilities of audit firms, management, and regulatory bodies as essential agents of corporate governance. This form of enlightenment aligns with neoliberal ideologies that prioritise financial transparency, strategic decision-making, and regulatory compliance. However, by focusing on these agents, the text may also obscure other forms of agency and perspectives, contributing to a limited understanding of how companies operate and whose interests are served.

CHAPTER 6

DATA ANALYSIS – BOOK B

6.1 INTRODUCTION

In analysing the representation of companies in the Study and Master Grade 12 Accounting textbook, this chapter employs a multifaceted approach incorporating Huckin's textual analysis, Fairclough's discursive analysis, and Van Dijk's macrostructure, superstructure, and microstructure social analysis. These analytical frameworks provide a robust method for examining how discourse and ideology, distorted consciousness, enlightenment, prominence and superiority, and self-depreciating discourse are constructed and perpetuated within the educational content. Huckin's textual analysis focuses on the surface-level language and structure used to describe companies. This approach allows us to dissect the word choices, phrasing, and grammatical structures that subtly influence the readers' perceptions of companies. For instance, the use of certain terms and connotations can reveal underlying ideological biases that shape the narrative around business success or failure. Discursive analysis by Fairclough extends this by exploring how these language choices reflect broader societal discourses and ideologies. This analysis uncovers the power dynamics and ideological assumptions embedded within the text, revealing how certain companies are portrayed as superior or inferior based on prevailing economic and social norms. Furthermore, Van Dijk's social analysis delves into the deeper layers of meaning by examining the macrostructure (overall themes and messages), superstructure (textual organisation), and microstructure (specific linguistic choices). This approach highlights how the textbook constructs and reinforces certain ideologies related to companies, particularly regarding their roles in society and the economy. The analysis also considers how distorted consciousness may arise from these portrayals, where students internalise skewed or oversimplified understandings of corporate structures and operations.

The chapter also explores the concepts of enlightenment and self-depreciating discourse. Enlightenment is considered through the lens of how the textbook encourages or discourages critical thinking about companies and their societal roles. In contrast, self-depreciating discourse is examined in terms of how companies or certain business practices are framed negatively, potentially diminishing their perceived value. In summary, this chapter uses these analytical frameworks to dissect the portrayal of companies in Book B, offering insights into how educational materials shape students' understanding of the corporate world through discourse and ideology.

Brief description of Book B

Textbooks	Authors	Publication dates	Length	Publisher
Book B	Conradie, E, Moyce, M, Ludwig, S	2013	440	Cambridge University Press

Book B is structured to align with the CAPS (Curriculum and Assessment Policy Statement) requirements, offering a balanced mix of theory and practice. The book includes extensive practice questions, additional content for exam preparation, and a learner-centred approach to teaching accounting. The clear explanations and practical examples help students grasp complex accounting concepts. Book B is used all over South Africa. It is the oldest text and is used by most students as they are in the prescribed catalogue by the Department of Education as per my sample size on Pg. 89.

6.2 DISCOURSE ONE: DISCOURSE AND IDEOLOGY

Discourse and ideology refer to the interrelated concepts of how language (discourse) is used to construct and convey meaning within specific contexts and how underlying belief systems (ideologies) influence and are influenced by this language use. Discourse is the mechanism by which reality is framed, often embedding ideologies that subtly reinforce societal norms and power dynamics. Ideology, in this sense, represents the underlying ideas that shape social and political structures. Within textual and discursive analysis, researchers examine how language perpetuates dominant ideologies, making certain perspectives appear natural while marginalising others. This normalisation of ideologies through discourse reinforces power dynamics, often going unnoticed as it becomes embedded in everyday language, subtly shaping individual and collective perceptions of the world (Fairclough, 2001).

Questions answered	Financial indicators	Ratios	Possible comment
Margin ratios Did the business achieve their profit margin?	% Gross profit on cost of sales (turnover)	$\frac{\text{Gross profit}}{\text{Cost of sales}} \times 100$	<ul style="list-style-type: none"> The percentage is compared to the previous year's and companies in similar industries. It shows how well a company controls the cost of its inventory. If it is below the expected profit margin it can be due to the following: discount was allowed with sales to increase turnover; mistakes was made calculating prices, with source documents or entries in the books; strong competition thus pushing the selling price down; suppliers increased their prices thus increasing the cost price; all normal stock losses, including theft of stock (periodic inventory system). Generally, the larger the gross profit margin, the better.
	% Gross profit on sales (turnover)	$\frac{\text{Gross profit}}{\text{Sales}} \times 100$	<ul style="list-style-type: none"> Measures overall operating efficiency. It tests the cost control of the business – that is the business control over operating expenses. It is compared to the previous year's figures. A decrease in this percentage indicates the business was less efficient in controlling expenses. This percentage is very much the same as the previous one, but after interest expense and tax were taken into account. A comparison of operating profit on sales with this figure will show the effect finance costs had on the business. A percentage of 7% for instance would indicate that for every R1 in sales 7 cents is profit. A decrease in this percentage indicates the business was less efficient in controlling expenses.
Margin ratios How well does the business control its overheads / expenses?	% Operating profit on sales (turnover)	$\frac{\text{Operating profit}}{\text{Sales}} \times 100$	<ul style="list-style-type: none"> Also known as EBIT – Earnings before interest and Tax. This indicates what percentage of sales is spent on operating expenses. This also tests the cost control of the business and will be compared to previous year's figures. A decrease in this percentage indicates the business was more efficient in controlling expenses. If this percentage is too high the business should look at ways to cut overhead costs.
	% Net profit on sales (turnover)	$\frac{\text{Net profit after tax}}{\text{Sales}} \times 100$	<ul style="list-style-type: none"> Both these ratios test if the business has enough current (liquid) assets to pay creditors, bank overdrafts, short-term loans etc. A good indication for the current ratio is that there should be between 1.5 to 2 current assets for every ONE current liability. The acid test ratio tests the ability of the business to settle current debts under abnormal circumstances such as a bad economic depression. It is sometimes difficult to convert inventory into cash and this ratio tests if the business has enough liquid assets to do so, without taking inventory into consideration. The current assets which can be readily liquidated (debtors and cash) should be between 0.7 : 1 and 1 : 1. If it is less, the business might struggle to meet short-term obligations. A possible way to improve the acid test ratio is to sell off excess stock and to collect debts sooner. This ratio should also not be too high as it could indicate that excess funds are tied up in current assets which are not earning a return for the business. You should have a positive net working capital in order to pay short-term obligations.
	% Operating expenses on sales (turnover)	$\frac{\text{Operating expenses}}{\text{Sales}} \times 100$	<ul style="list-style-type: none"> Current assets : Current liabilities (Current assets – Inventory) : Current liabilities OR (Trade and other receivables + cash) : Current liabilities Note: Inventory = Trading inventory + Consumables on hand
Liquidity Will the business be able to pay short-term obligations (debt), such as bank overdraft, creditors and short-term loans?	Current ratio	$\frac{\text{Current assets}}{\text{Current liabilities}}$	
	Acid test ratio	$\frac{(\text{Current assets} - \text{Inventory})}{\text{Current liabilities}}$	
How well did the business manage their working capital?	Net working capital	Current assets – current liabilities	

Questions answered	Financial indicators	Ratios	Possible comment
Efficiency ratios How effective did you manage working capital and what effect did it have on liquidity?	Stock turnover rate	$\frac{\text{Cost of sales}}{\text{Average trading stock}}$	<ul style="list-style-type: none"> The number of days/months stock on hand will vary from one business to the next depending on the type of business and products they sell. The more effective a business can increase their stock turnover, the more profit they can make. It will be compared to the previous year's figures and some objectives the business set for themselves. If stock turnover is too high, the business can run out of stock. If stock turnover is too low, stock can become obsolete.
	Stock holding period	$\frac{\text{Average trading stock} \times 365}{\text{Cost of sales}}$	
Solvency ratio Do the assets exceed the liabilities?	Average debtors collection period	$\frac{\text{Average debtors}}{\text{Credit sales}} \times 365$	<ul style="list-style-type: none"> A business should try to collect debts within 30 days. If the collection period decreases, the business should look at its credit and collection policy – the collection of debts could improve by screening new debtors, charging interest and setting credit limits. A business should negotiate a longer payment period with creditors – they should, however, make sure they pay creditors on time to prevent interest charged on overdue accounts. An increase in the number of days a business takes to pay creditors can indicate that the business has liquidity problems.
	Average creditors payment period	$\frac{\text{Average creditors} \times 365}{\text{Credit purchases}}$	<ul style="list-style-type: none"> This indicates if business will be able to settle total obligations. It can also show how many assets are financed through debt. This should be at least 1:1 for a business to be solvent. It is, however, more acceptable if it is 2:1 as that would indicate there are TWO assets for every ONE liability. This ratio gives an indication how the business is financed. Funds provided by the shareholder = own capital. Funds borrowed from other institutions = foreign capital. A business that relies mainly on own capital is often seen as a low-risk business and would more easily obtain a loan. One can assume that a business with a debt/equity ratio under 0.5:1 is low geared and credit worthy, while a business with a ratio above 1:1 is highly geared.
Return Does the business earn a good return on the capital invested in the business?	Return on shareholders' equity (gearing)	$\frac{\text{Net profit after tax}}{\text{Average shareholders' equity}} \times 100$	<ul style="list-style-type: none"> This percentage gives an indication how much return the shareholders earned on the capital invested in the business. It allows them to compare the rate of return in the business with the rate of alternative investments such as a fixed deposit. There are a couple of factors that could have an influence on this ratio, for instance how long the business has been running, economic climate and whether new shares were issued during the year. This indicates how effective the funds were used through operating activities. The percentage obtained should be higher than the interest paid on borrowed capital. EBIT = Earnings Before Interest and Tax
	Return on average capital employed (ROACE)	$\frac{\text{Profit before tax and finance cost (EBIT)} - \text{Finance cost (interest)}}{\text{Shareholders' equity} + \text{long term loans}} \times 100$	

Questions answered	Financial indicators	Ratios	Possible comment
Market value ratios Financial indicators specific to companies, it evaluates the economic status of your company.	Net asset value per share (NAVPS)	$\frac{\text{Shareholders' equity}}{\text{Number of shares issued}} \times 100$	<ul style="list-style-type: none"> It can be compared to market price – take into consideration though that market price will usually be higher. Because of the historical cost principle of GAAP, asset values are usually understated, which means NAVPS will be lower, while supply and demand forces of the marketplace generally push stock prices above book value. NAV = book value per share = what it is worth. Compare the results to the previous year's DPS. Having an increase in DPS is usually a good sign as it shows the directors of the company believe that the growth can be sustained. A decrease in DPS can indicate to investors that the company is not doing well financially and could lead to a drop in market price as investors might sell off their shares. DPS and EPS can be compared to each other, as earnings per share shows how much the profits the business made per share and dividends per share shows how much of that profit per share was paid out to the shareholders. Compare the results to the previous year's EPS. Profitability has an effect on earnings per share. There are a couple of factors that could have an influence on this ratio, for instance how long the business has been running, economic climate and whether new shares were issued during the year.
	Dividends per share (DPS)	$\frac{\text{Dividends on ordinary shares}}{\text{Number of shares issued}} \times 100$	
Earnings per share (EPS)	$\frac{\text{Net profit after tax}}{\text{Number of shares issued}} \times 100$		

Example

Analysing and Interpreting financial statements

Below are the Income Statement, Balance Sheet and some notes to the financial statements of CDK Limited for the year ended 28 February 2015, as well as comparative figures for 2014. The company is registered with an authorised share capital of 200 000 ordinary shares worth R2 each.

CDK Limited

INCOME STATEMENT FOR THE YEAR ENDED 28 FEBRUARY 2015

	Note	2015	2014
Sales		1 220 000	1 082 000
Cost of sales		(847 000)	(771 420)
Gross profit		373 000	310 580
Other operating income		20 400	18 000
Gross operating income		393 400	328 580
Operating expenses		(195 240)	(205 210)
Operating profit (loss) before tax		198 160	123 370
Interest income	1	1 900	1 850
Profit (loss) before interest expense		199 060	125 220
Interest expense	2	(14 400)	(15 000)
Profit (loss) before tax		184 660	110 220
Income tax		(84 540)	(81 880)
Net profit (loss) after tax	8	100 120	28 340

Example continued

CDK Limited

BALANCE SHEET AT 28 FEBRUARY 2015

	Note	2015	2014
ASSETS		539 630	539 400
NON-CURRENT ASSETS	3	534 630	521 400
Fixed/Intangible assets			
Financial assets		5 000	5 000
Fixed deposit		219 580	198 180
CURRENT ASSETS	4	101 230	98 700
Inventories		40 120	36 780
Trade and other receivables	5	—	—
Cash and cash equivalents	6	78 230	62 700
TOTAL ASSETS		759 210	724 580
EQUITY AND LIABILITIES			
SHAREHOLDERS' EQUITY		545 316	484 498
Share capital	7	376 000	352 000
Retained income	8	169 316	132 498
NON-CURRENT LIABILITIES		120 000	150 000
Mortgage loan (12% interest p.a.)		120 000	150 000
CURRENT LIABILITIES		93 894	60 082
Trade and other payables	9	63 894	60 082
Bank overdraft (if any)		—	—
Short-term loans		30 000	30 000
TOTAL EQUITY AND LIABILITIES		759 210	724 580

CDK Limited

NOTES TO THE FINANCIAL STATEMENTS AT 28 FEBRUARY 2015

5. TRADE AND OTHER RECEIVABLES

	2015	2014
Trade debtors		
Provision for bad debts	40 652	32 027
Bank trade debtors	(2 032)	(1 603)
Income account (receivables)	18 620	30 474
Trade receivables	1 900	1 800
SARS – income tax (if there is a debit balance)	—	4 506
	40 120	36 780

Example continued

8. RETAINED INCOME

	2015	2014
Balance at the beginning of the year	132 498	119 671
Net profit (loss) after tax for the year	96 818	62 826
Dividends on ordinary shares	(60 000)	(50 000)
Paid	20 000	20 000
Recommended	40 000	30 000
Balance at the end of the year	169 316	132 498

9. TRADE AND OTHER PAYABLES

	2015	2014
Trade creditors	22 094	29 429
Expenses accrued (payable)	758	653
Shareholders for dividends	40 000	30 000
SARS – income tax (if there is a credit balance)	1 042	
	63 894	60 082

Additional information

- Credit sales for 2015 amounted to R247 678.
- Credit purchases for 2015 amounted to R228 125.
- The turnover rate of stock was 7,8 during 2014.
- The return on average shareholders' equity for 2014 was 13,1%.

Required
Complete the analysis and interpretation of the financial statements.

Solution

1. Profit margin ratios

a. Gross profit as a percentage of cost price

$$= \frac{\text{gross profit}}{\text{cost price}} \times \frac{100}{1}$$

2015	2014
$\frac{348\,395}{941\,605} \times 100$	$\frac{308\,522}{771\,428} \times 100$
= 37%	= 40%

b. Gross profit as a percentage of sales

$$= \frac{\text{gross profit}}{\text{sales}} \times \frac{100}{1}$$

2015	2014
$\frac{348\,395}{1\,290\,000} \times 100$	$\frac{308\,522}{1\,060\,000} \times 100$
= 27%	= 28,6%

Example continued

Comments

- The percentage profit earned on the cost price decreased by 3% from 40% in 2014 to 37% in 2015.
- The gross profit percentage decreased by 1,6% from 28,6% in 2014 to 27% in 2015.
- This may have been the result of sales, incorrect stocktaking or stock loss through theft or damages (if periodic inventory system), or suppliers increasing their prices.

2. Cost control (control over operating expenses)

a. Operating profit on sales = $\frac{\text{operating profit on sales}}{\text{sales}} \times \frac{100}{1}$

2015	2014
$\frac{173\,777}{1\,290\,000} \times 100$	$\frac{120\,817}{1\,080\,000} \times 100$
= 13,3%	= 11,2%

Comments

- This ratio increased with 2,3% from 11,2% in 2014 to 13,3% in 2015.
- The business had better control over expenses.

b. Net profit as a percentage of sales

$$= \frac{\text{net profit after tax}}{\text{sales}} \times \frac{100}{1}$$

2015	2014
$\frac{96\,818}{1\,290\,000} \times 100$	$\frac{62\,826}{1\,080\,000} \times 100$
= 7,5%	= 5,8%

Comment

- Net profit as a percentage of sales increased by 1,7%. This means that the company's cost control has improved. It can improve even more, as it indicates the company keeps 7,5 cents as profit for every R1 in sales.

c. Operating expenses as a percentage of sales

$$= \frac{\text{operating expenses on sales}}{\text{sales}} \times \frac{100}{1}$$

2015	2014
$\frac{193\,024}{1\,290\,000} \times 100$	$\frac{207\,715}{1\,080\,000} \times 100$
= 15,1%	= 19%

Comment

- Operating expenses as a percentage of sales decreased by 3,9% from 19% in 2014 to 15,1% in 2015. This is very good and shows that the company has cut its overheads, thereby improving its cost control.

3. Liquidity

a. Current ratio = $\frac{\text{current assets}}{\text{current liabilities}}$

2015	2014
$\frac{219\,180}{93\,894}$	$\frac{198\,180}{90\,082}$
= 2,3 : 1	= 2,2 : 1

Example continued

b. Acid test ratio = $\frac{\text{current assets} - \text{stock}}{\text{current liabilities}}$

2015	2014
$\frac{1219\,580 - 101\,230}{118\,350}$	$\frac{93\,894 - (198\,180 - 98\,700)}{90\,082}$
= 11,3 : 1	= 9,48 : 1

Comments

- The acid test ratio for 2015 showed a slight improvement on 2014 from 1,1 : 1 to 1,3 : 1. The company will be able to meet its short-term commitments.
- The liquid current assets cover the current liabilities.

4. Stock

a. Rate of stock turnover = $\frac{\text{cost of sales}}{\text{average stock}} = \text{number of times per year}$

2015
$\frac{941\,605}{\frac{1}{2}(101\,230 + 98\,700)} \times \frac{100}{1}$
= 9,4 times per year

Comment

- The rate of stock turnover has improved from 7,8 in 2014 to 9,4 in 2015.

b. Number of months' stock on hand / stock holding period

$$= \frac{\text{average stock}}{\text{cost of sales}} \times \frac{12}{1}$$

2015
$\frac{\frac{1}{2}(101\,230 + 98\,700)}{941\,605} \times \frac{12}{1}$
= 1,3 months' stock is on hand

5. Credit control

a. Debtors' collection period = $\frac{\text{average debtors}}{\text{credit sales}} \times \frac{365}{1}$

2015
$\frac{\frac{1}{2}(40\,632 + 32\,077)}{247\,678} \times \frac{365}{1}$
= 33,6 days

Comments

- The company should try to collect all debts within 30 days. At present its credit control is poor.
- Debtors can be encouraged to settle bills sooner by offering them discount and charging interest on accounts that are in arrears.

Example continued

b. Creditors payment period = $\frac{\text{average creditors}}{\text{credit purchases}} \times \frac{365}{1}$

2015
$\frac{\frac{1}{2}(22\,094 + 29\,429)}{228\,125} \times \frac{365}{1}$
= 41,2 days

Comment

- The company should negotiate with creditors to be allowed 60–90 days to pay its accounts. They pay creditors faster than they can collect the money owed by debtors. This could have a negative effect on cash flow.

6. Solvency

total assets : total liabilities

2015	2014
$\frac{759\,210}{759\,210 : 213\,894}$	$\frac{724\,580}{724\,580 : 240\,082}$
= 3,5 : 1	= 3 : 1

Comments

- Solvency improved from 3 : 1 in 2014 to 3,5 : 1 in 2015.
- In 2015 the company had 3,5 assets for every one liability, which means its solvency is very good.

7. Debt/shareholders' equity ratio

Long-term liabilities : shareholders' equity

2015	2014
$\frac{120\,000}{545\,316}$	$\frac{198\,180}{484\,498}$
= 0,2 : 1	= 0,4 : 1

Comments

- The debt/shareholders' equity ratio is very good.
- The company is creditworthy.
- The company is mostly financed with own capital.
- The company is low geared.

8. Return on average shareholders' equity

$$= \frac{\text{net profit after tax}}{\text{average shareholders' equity}} \times \frac{100}{1}$$

2015
$\frac{96\,818}{\frac{1}{2}(545\,316 + 484\,498)} \times \frac{100}{1}$
= 18,8%

Comment

The percentage returns went up from 13,1% in 2014 to 18,8% in 2015.

Example continued

9. Return on average capital employed

$$\frac{\text{profit before interest expense} \times 100}{\text{average capital employed}} = \frac{175\,763}{(845\,316 + 120\,000 + 484\,498 + 150\,000) \times \frac{1}{2}} \times \frac{100}{1}$$

$$= \frac{175\,763 \times 100}{649\,907} = 27\%$$

Comments

- The company shows a 27% return on capital employed.
- This is considerably more than the interest of 12% it is paying on borrowed capital.

10. Earnings per share (EPS)

$$\frac{\text{net profit after tax}}{\text{number of shares issued}} \times \frac{100}{1}$$

2015	2014
$\frac{96\,818}{160\,000} \times \frac{100}{1}$	$\frac{62\,826}{150\,000} \times \frac{100}{1}$
= 60.5c per share	= 41.9c per share

Comments

- EPS went up by 18.6c from 41.9c in 2014 to 60.5c in 2015.
- The increase is probably the result of increased profitability of the company.

11. Dividends per share (DPS)

$$\frac{\text{dividends in ordinary shares}}{\text{number of shares issued}} \times \frac{100}{1}$$

2015	2014
$\frac{60\,000}{160\,000} \times \frac{100}{1}$	$\frac{50\,000}{150\,000} \times \frac{100}{1}$
= 37.5c per share	= 33.3c per share

Comments

- DPS went up from 33.3c in 2014 to 37.5c in 2015.
- The company's shareholders should be satisfied.
- It indicates that the directors have confidence that the growth can be sustained.

12. Net asset value per share (NAVPS)

$$\frac{\text{shareholders' equity}}{\text{number of shares issued}} \times \frac{100}{1}$$

2015	2014
$\frac{545\,316}{160\,000} \times \frac{100}{1}$	$\frac{484\,498}{150\,000} \times \frac{100}{1}$
= 340.8c	= 323c

Comment

- The net asset value per share increased by 17.8c from R3.23 in 2014 to R3.41 in 2015.

Illustration 6.1

To analyse the content provided in the images using the frameworks of Huckin's textual analysis, Fairclough's discursive analysis, and Van Dijk's macrostructure, superstructure, and microstructure social analysis based on discourse and ideology, I will be using the approach below:

Level One - Huckin's Textual Analysis

In level one of Huckin's textual analysis, the images display financial indicators, ratios, and possible comments related to financial performance. Therefore, Huckin's approach would focus on the explicit presentation of how this information is organised, the vocabulary used, and what is foregrounded versus backgrounded. Notice that the ratios and financial indicators are foregrounded as objective measures of a company's performance. What is backgrounded, however, is any critique of the assumptions underlying these measures. For instance, the use of ratios like "return on equity" assumes that maximising shareholder value is the primary goal of a company, which reflects a specific ideological stance. The content in the images implicitly endorses a particular worldview, where financial success and efficiency are paramount. This reflects a broader capitalist ideology that values profitability above all else. By focusing exclusively on financial indicators, the text marginalises other ways of evaluating a company's worth, such as its social responsibility or environmental impact.

Level Two - Fairclough's Discursive Analysis

In level two, Fairclough would analyse how these financial terms and explanations are presented as common sense or neutral when, in fact, they carry ideological assumptions. The way financial success is measured through profitability and efficiency ratios reflects a neoliberal ideology that prioritises shareholder value and market performance over other considerations, such as social or environmental impact. The text draws on established financial discourse, such as the use of terms like "gross profit margin" or "current ratio." These terms are presented without question, which normalises a particular way of thinking about companies. Fairclough would suggest examining how these discourses are connected to broader societal values and power structures.

Level Three - Van Dijk's Social Analysis (Macrostructure, Superstructure, Microstructure)

In level three, at the macro level, this content promotes an understanding of business success that aligns with capitalist ideologies. The overarching message is that companies should be evaluated primarily on their financial performance. The superstructure relates to how this content is organised to convey a coherent message. The clear categorisation of financial indicators and ratios suggests a logical and systematic way of understanding business performance, which reinforces the authority of financial experts and the importance of financial metrics. At the micro level, Van Dijk would focus on the specific language used, such as the passive voice in "The percentage is compared to previous years" or the neutral tone when discussing concepts like "current ratio." These choices depersonalise the content, making it seem objective and beyond critique, which subtly supports the ideology that financial metrics are the ultimate measure of success.

Summary

In summary, these frameworks help reveal that the content in the images is not just a neutral presentation of financial information but is embedded with ideological assumptions that prioritise certain values and perspectives over others.

Article 1

ONE OF THE MOST EFFECTIVE MEASURES

IN THIS YEAR'S (2006) SURVEY of the acid test ratio or quick ratio of companies, it would seem that a cash cow once again occupies the top position on the list.

Last year, the top position was filled by Wooltru (with an acid test ratio of 116), but this year it's Gencor's turn to shine (30). Wooltru, who paid out most of its cash to shareholders in 2005, has ended this year in ethical position with a more reasonable quick ratio of 14.

The acid test ratio (or quick ratio) is one of the most effective measures used to determine the financial status of a company. It's very much like a doctor taking the pulse of a patient.

To calculate the acid test ratio, the value of the company's current assets (excluding inventory) is divided by its current liabilities. It is without doubt the quickest and simplest way of determining how solvent a company really is.

So, if a company has current assets amounting to R50 million and current liabilities amounting to R25 million, creditors would have no reason to be nervous should the company fail to make a good profit one year.

However, creditors (including banks) would start getting edgy if a company that is experiencing tough financial times, reports that their current assets of R5 million are overshadowed by their current liabilities of R65 million. This means that, should the current assets be liquidated, it would not raise enough funds to cover the current obligations (liabilities). And if the fixed assets are rather sparse as well, then creditors will really start worrying in earnest.

It stands to reason that cash cows such as Gencor and Wooltru, as well as cash-rich investments such as Enterprise Risk Management, Venfin and Real Africa Holdings, find themselves high on the list of top performers. They have minimal (if any) current liabilities, because they don't have to borrow money for new investments and don't need to take out interest-bearing loans to finance their business activities.

Most companies that feature in the top 20 are either cash cows (Moribo, m Cubed Village and Nail) or a type of investment trust (Purple Capital, Arch Equity and Johnnie).

MARC HASENFUSS

Article 2

Investment in South Africa

Capital structures

STRONG BALANCE SHEETS WEAKENED CAPITAL STRUCTURES IN A FEW SECTORS ONLY

IT'S RATHER CONSPICUOUS that most of the notised companies displayed exceptionally strong Balance Sheets at the end of 2005. Some analysts feel it may be too strong, and that South African companies don't use debt financing often enough.

The capital structures of practically all the large companies have improved over the past five years, even after they paid out high dividends. Many companies have lowered their dividend cover over the past few years, have paid out special dividends and returned capital to shareholders through a reduction of capital or buy-back of shares.

Thanks to strong cash flows and sound capital and asset management, Balance Sheets continue to strengthen.

The debt ratio of most companies has improved tremendously. Long- and short-term liabilities as a percentage of total capital has, in most instances, decreased. In some instances, the debt ratio dropped by more than half.

In the case of the two telecommunications sectors – nowadays there is one for cellular phone companies and one for landlines – the ratio of long-term liabilities to capital has improved, since the debt incurred to build expensive communications networks has been reduced each year by the strong cash flow that has emanated from these networks.

Telkom's long-term liabilities have decreased from R25 milliard to a mere R12 milliard in 2005. MTN's long-term liabilities have dropped from R5,3 milliard to R3,4 milliard.

The metal production sector's average ratio of long-term liabilities to total capital has decreased from 32% to only 8,6%, despite high dividend payments and a few special dividends.

Once again, companies have benefited from a strong cash-flow position and the completion of capital projects several years ago.

Another noticeable change has been observed in the media sector, where long-term liabilities, from a high point of 54% of total capital in 2000, dropped to a very improved 14%. The ratio of shareholders' equity to total capital improved from only 18% to an impressive 49%. This was mainly ascribed to the restructuring of Naspers, the largest company in this sector, in which they disposed of their international television interests (as well as their drain on capital).

There are a few sectors whose capital structures have weakened compared to five years ago. The most noticeable changes occurred in the computer industry, which did not experience as many good days trading as in the commodities market.

ADRIAN KRUGER

Article 3

Performance measurement

Stock turnover rate

REVEALING RATIO COMPARING APPLES WITH APPLES

THE STOCK TURNOVER RATE is a revealing ratio – but it is not a measure that can be applied across all sectors.

It's not reasonable to compare the stock turnover rate of a company in the services sector with that of a company in the motor vehicle industry, for example. The one has practically no trading stock, while the other has the tough task of trying to move capital goods off the sales floors of dealerships.

The stock turnover rate is the number of times per year a company turns over its stock (in other words, sells its stock).

At the top of the list (rather predictably) are the service-orientated companies such as the Tote-betting Phumelela, as well as technology providers ADC, Compuclearing and EOH.

Classic service companies such as Primeserv, Command Holdings, City Lodge and ADvTECH also performed well, while the trinity of notised casino operators (Gold Reef, Peerment and Sun International) are also among the leaders.

The true test of the stock turnover rate, however, lies within the companies that specialise in getting the goods to the consumer, such as food distributors and retailers.

The winner of the retailer section (and 46th overall) is Spar, with a rather impressive stock turnover rate of 38 times. With that rate they beat their supermarket competitors Woolworths (19 times), Pick n Pay (18) and Shoprite (11). It's interesting to note that Spar's turnover increased from last year's 36%, while Pick n Pay and Shoprite's turnovers dropped slightly.

Fashion retailer Truworths achieved a stock turnover rate of 14 times, while the furniture group Lewis is in a favourable position with nearly 16 times. The automotive retailer Combined Motor Holdings had an excellent stock turnover rate of nearly 7,5 times.

Fruit and vegetables exported Intertrading is leading the food companies with a stock turnover rate of 137 times. Intertrading's position on the list may be slightly distorted due to the fact that the group also has a sizable services component that is involved in the distribution of consumable commodities.

The poultry groups – Astral (26 times), Rainbow (16) and Sovereign (15) – fared rather well, as did the sugar groups Illovo (11) and Crookes (17). It would appear that the fishing group Oceana, which has suffered some difficult economic trading conditions during recent times, has dropped slightly compared to its peers in the food sector, with a stock turnover rate of 9 times.

When looking at the large manufacturing companies, SABMiller has achieved a bubbling stock turnover rate of 21 times, while PPC (which is reflecting the revival in the development of the country's infrastructure) achieved 18 times and Afrox a decent 16 times.

It would seem that some of the 'lighter' industrial companies also did well, such as Control Instruments (12 times), Howden (9), Steinhoff International (9) and KAP International (9).

MARC HASENFUSS

Illustration 6.2

To explain how Huckin's textual analysis, Fairclough's discursive analysis, and Van Dijk's macrostructure, superstructure, and microstructure social analysis can be applied to the concepts of Acid Test Ratio, Strong Balance Sheet, Weakened Capital Structure, and Stock Turnover Rate under the lens of discourse and ideology, the following approach is what I have used:

Level One - Huckin's Textual Analysis

In level one of Huckin's textual analysis, in textbooks or financial reports, these terms (e.g., Acid Test Ratio, Strong Balance Sheet) are presented as neutral, objective metrics. Therefore, Huckin would focus on how these terms are introduced and explained, considering what is emphasised (foregrounded) and what is minimised (backgrounded). For example, the "Strong Balance Sheet" is often foregrounded as a positive attribute, while the underlying ideological implications, such as the prioritisation of financial health over other aspects like ethical practices, are backgrounded. Terms like "Weakened Capital Structure" might use passive constructions that obscure the agents responsible for the weakening, thus depoliticising the financial decline and making it appear as a natural occurrence. The acid test ratio is the metric that is ideologically loaded because it prioritises liquidity as an important but narrow aspect of financial health. The emphasis on this ratio can reflect a discourse that values short-term solvency over long-term strategic investments, aligning with a capitalist ideology focused on immediate returns. The strong balance sheet is the concept of a "strong" balance sheet that promotes an ideology where financial strength is seen as the goal. This can obscure other considerations, such as ethical practices or long-term sustainability, by framing financial robustness as inherently good.

The term "weakened" in weakened capital structure in this context carries negative ideological connotations. It reflects a discourse that prioritises capital accumulation and stigmatises financial decline, thereby reinforcing capitalist norms of perpetual growth and success. The stock turnover rate is the ratio that emphasises efficiency and rapid inventory movement, which aligns with an ideology that values productivity and profitability. It marginalises other factors, such as employee well-being or environmental sustainability, which may not directly impact on the stock turnover rate but are nonetheless crucial to a holistic understanding of a company's performance.

Level Two - Fairclough's Discursive Analysis

Fairclough's approach in level two would look at how these financial concepts are embedded within broader economic discourses. The acid test ratio, for example, is part of a discourse that values liquidity and short-term solvency as crucial indicators of a company's health. This discourse privileges financial stability and can marginalise other factors like social responsibility. Fairclough would explore how these concepts draw on other financial texts and discourses. For instance, the notion of a "Strong Balance Sheet" connects with broader discourses of corporate success and financial prudence. These concepts are framed as universally beneficial, which reinforces an ideological commitment to capitalist values of financial strength and risk aversion. By privileging these financial measures, discourse enforces power relations where those who can maintain or improve these metrics are seen as successful, while others are marginalised.

Level Three - Van Dijk's Social Analysis (Macrostructure, Superstructure, Microstructure)

In level three, the overarching message in texts discussing these concepts is that financial health and efficiency are paramount. This reflects a macro-level discourse that prioritises capitalism and market performance as the primary indicators of a company's value. The superstructure, or the organisation of information, typically presents these financial metrics in a hierarchy that prioritises solvency, profitability, and efficiency. The arrangement of these concepts implies that maintaining strong financial ratios and structures is not only desirable but necessary. On the micro level, Van Dijk would examine how specific word choices (e.g., "strong," "weakened") and framing techniques shape readers' understanding. For example, describing a balance sheet as "strong" carries connotations of stability and reliability, aligning with an ideology that values financial fortitude. Meanwhile, the term "weakened capital structure" implies failure and vulnerability, which could perpetuate a discourse that stigmatises financial instability.

Summary

To summarise, these analyses reveal that the language used to discuss financial metrics in accounting texts is far from neutral. It reflects and perpetuates specific ideologies that prioritise financial success, often at the expense of other values.

6.3 DISCOURSE TWO: DISTORTED CONSCIOUSNESS

Distorted consciousness occurs when individuals internalise a misrepresentation of reality, often due to the influence of dominant discourses that obscure or twist the truth. This concept highlights how language and ideology can limit one's understanding of social, political, and economic conditions by presenting biased or incomplete views. Distorted consciousness prevents critical engagement with reality, leading to a skewed perception that benefits those in power. By accepting these distorted views, individuals may unwittingly reinforce the very structures that oppress them, perpetuating a cycle of disempowerment and misunderstanding (Fairclough, 1995).

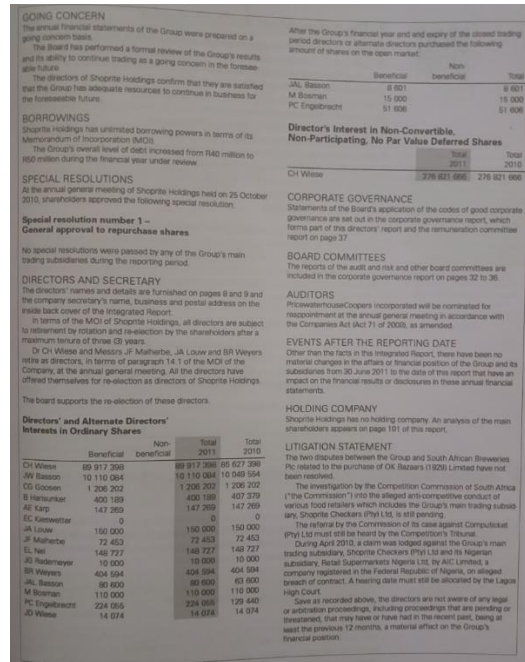
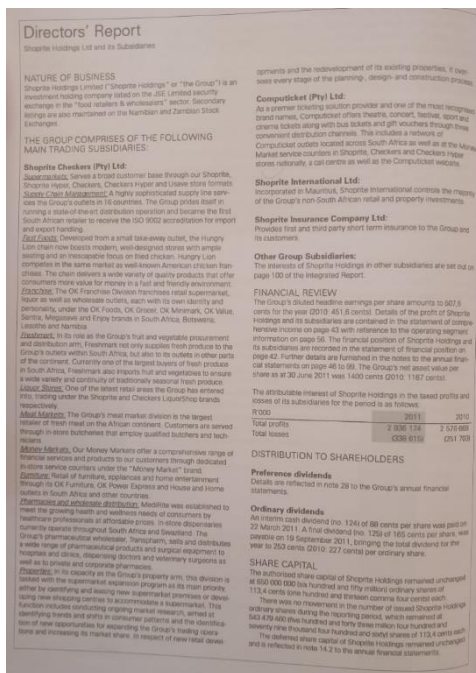


Illustration 6.3

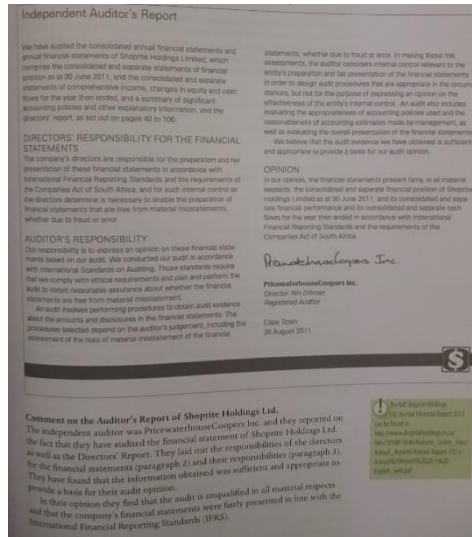


Illustration 6.4

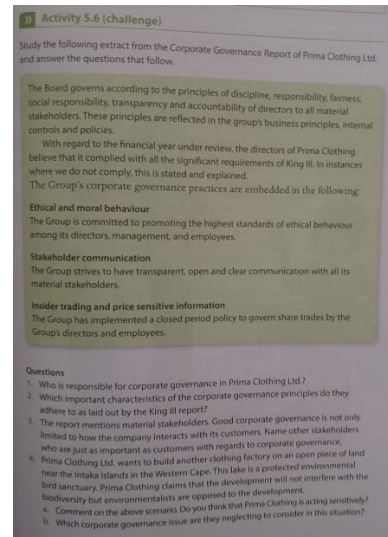


Illustration 6.5

To explain how Huckin's textual analysis, Fairclough's discursive analysis, and Van Dijk's macrostructure, superstructure, and microstructure social analysis can be applied to Directors' Reports, Independent Auditors' Reports and Corporate Governance Reports under the concept of distorted consciousness, I will focus on how these documents can perpetuate certain misrepresentations or limited understandings of reality by breaking down the analysis as follows:

Level One - Huckin's Textual Analysis

In level one, I will use Huckin's textual analysis to analyse the explicit content and rhetorical strategies used in these reports. For example, directors' reports often present a positive outlook on the company's future, even in challenging times. The choice of language can obscure underlying problems, leading to a distorted consciousness in readers who might not perceive the full extent of any issues. Positive language and strategic omission (backgrounding) of negative information are techniques that create a skewed understanding of the company's situation. Directors' reports may foreground successes and background failures or risks. This selective presentation can lead stakeholders to internalise a distorted view of the company's health, focusing on achievements and ignoring potential problems. Independent auditors' reports might emphasise compliance with accounting standards, which could mask deeper issues related to the company's financial practices. By emphasising positive developments and downplaying risks, Directors' reports can create a distorted view of the company's financial health and strategic direction. This can lead stakeholders to overestimate the company's stability or prospects.

While these reports are meant to provide an independent assessment, they often focus on compliance with accounting standards rather than a holistic evaluation of financial practices. This can create a distorted consciousness where stakeholders believe that compliance equates to financial health, ignoring potential ethical or strategic risks. These reports may highlight adherence to governance frameworks, creating the perception of ethical management. However, if governance practices are superficial or ineffective, this can lead to a distorted understanding of the company's true ethical and operational integrity.

Level Two - Fairclough's Discursive Analysis

In level two, Fairclough's approach would examine how these reports contribute to broader discourses that shape stakeholder perceptions. For instance, corporate governance reports often highlight adherence to best practices, which can create the illusion of ethical and transparent management. However, this can contribute to distorted consciousness if the reality is that these practices are superficial or inadequately enforced. The language used in these reports reinforces a discourse that portrays the company as responsible and compliant, even if deeper issues persist. Fairclough would argue that these reports maintain power dynamics that benefit corporate leaders by controlling the narrative. By shaping how financial health and governance are perceived, they reinforce the authority and legitimacy of directors and auditors while minimising critical scrutiny from shareholders and the public.

Level Three - Van Dijk's Social Analysis (Macrostructure, Superstructure, Microstructure)

In level three at the macro level, these reports contribute to a discourse that supports the company's legitimacy and success. This creates a distorted consciousness where the company is seen as stable and well-managed, despite potential underlying issues. The focus on positive macro-level narratives can obscure systemic risks or failures. The structure of these reports often follows a formulaic pattern that reinforces their authority. For example, independent auditors' reports typically conclude with statements about the fairness of financial statements. This structure can create a sense of closure and reassurance, leading stakeholders to believe that all is well when there may be significant unaddressed concerns. At the micro level, Van Dijk would examine specific word choices and sentence structures that contribute to distorted consciousness. For instance, the use of technical jargon in corporate governance reports might obscure the true meaning for lay readers, making it harder for them to fully grasp the implications of what

is being reported. This can create a barrier to understanding and lead to a superficial acceptance of the report's conclusions.

Summary

These analyses reveal that the content of Directors' Reports, Independent Auditors' Reports, and Corporate Governance Reports can perpetuate a distorted consciousness by selectively presenting information that aligns with corporate interests. The language and structure of these reports often reinforce an ideology that prioritises the appearance of compliance and success over a transparent and comprehensive understanding of the company's true state.

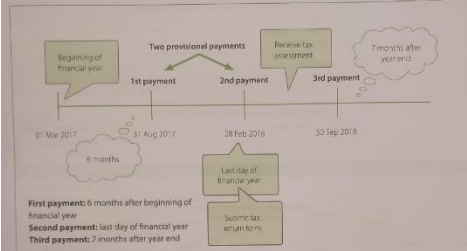
6.4 DISCOURSE THREE: ENLIGHTENMENT

Enlightenment in the context of discourse refers to the process of gaining awareness and understanding that challenges previously held assumptions or ideologies. This concept emphasises critical thinking and the questioning of dominant narratives. Enlightenment involves a shift from passive acceptance of information to active engagement with ideas, leading to a more informed and liberated perspective. It represents breaking free from distorted consciousness and the ability to see beyond the surface of discourse to understand the underlying power dynamics and ideologies at play. In education, enlightenment is often the goal, where students are encouraged to critically analyse and challenge the materials they are presented with (Freire, 1970).

5.2 New adjustments relating to companies

5.2.1 Adjustment for income tax

As mentioned in Chapter 1, the following transactions with regards to SARS and income tax will take place during the financial year:



This is why the SARS (Income Tax) will always have a debit balance at the end of the financial year, because of the provisional tax payments that were made. After the tax return form was submitted, SARS will then issue the business with the tax assessment, showing how much income tax is payable for the financial year. This amount for Income tax is the amount that will be closed off to the Appropriation account and shown on the face of the Income Statement. Should the provisional tax paid be less than the total tax due, the SARS (Income Tax) account will have a credit balance and be considered a liability. This amount will then be shown in the notes to the financial statements as a current liability under Trade and other payables. However, should the provisional tax paid exceed the total tax due, the SARS (Income Tax) account will have a debit balance and be considered an asset (balance payment). This account will then be shown in the notes to the financial statements as a current asset under Trade and other receivables.

Example

The financial year of Danjo Traders Ltd. ends on 28 February 2019

Danjo Traders Ltd. Pre-adjustment Trial Balance as at 28 February 2019		
	Debit	Credit
Balance Sheet account		
SARS (Income Tax)	102 000	

Example continued

After completion of the audit, the income tax figure for the year was calculated at R162 000.

Required
Show the entries in the following company records:
1. General Journal
2. General Ledger
3. Trial Balance.

Solution
The following entries will be made in the company's books.

1. General Journal of Danjo Traders Ltd. for February 2019

Doc. No.	Day	Details	Fol.	Debit	Credit
28		Income tax		162 000	
		SARS (Income Tax)			162 000

2. General Ledger of Danjo Traders Ltd. Balance Sheet account

Date	Details	Fol.	Amount	Date	Details	Fol.	Amount
2019				2019			
Feb 28	Balance	b/c	102 000	Feb 28	Income tax	GI	162 000
	Balance	b/c	7 000				
			102 000				162 000
2019	Mar 01	Balance	b/c	7 000			

3. Nominal account

Date	Details	Fol.	Amount	Date	Details	Fol.	Amount
2019				2019			
Feb 28	SARS (Income Tax)	GI	162 000	Feb 28	Appropriation account	GI	162 000
			162 000				162 000

4. Danjo Traders Ltd. Post-adjustment Trial Balance as at 28 February 2019

	Debit	Credit
Balance Sheet account		
SARS (Income Tax)		7 000
Nominal account		
Income tax	162 000	

5.2.2 Adjustment for dividends

As mentioned in Chapter 1, dividends are the part of the profit that is paid out to shareholders.

Interim dividends are declared and distributed (paid) during the financial year and before the company's annual earnings have been worked out. As interim dividends are a payment, the transaction will be entered in the GI and the following will happen in the General Ledger:

Debit: Dividends on Ordinary Shares

Credit: Bank

Final dividends are declared at the end of the financial year. As final dividends are only declared, not distributed, at the end of the financial year, it will be entered as a liability in the Statement of Financial Position (Balance Sheet). These final dividends will only be paid in the next financial period. As this is a non-cash transaction it will be entered in the General Journal and General Ledger as follows:

Debit: Dividends on Ordinary Shares

Credit: Shareholders for Dividends

Example

Adjustment for dividends

The financial year of Danjo Traders Ltd. ends on 28 February 2019. On 28 February 2018 Danjo Traders Ltd. has an issued share capital of R990 000 consisting of 60 000 ordinary shares.

Danjo Traders Ltd. Pre-adjustment Trial Balance as at 28 February 2019		
	Debit	Credit
Nominal account		
Dividends on ordinary shares	17 000	

Adjustment at the end of the financial year
Declared a final dividend of one per share on 28 February 2019

Required
Show the entries in the following company records:

1. General Journal

2. General Ledger

3. Trial Balance.

Solution

The following entries will be made in the company's books:

1. General Journal of Danjo Traders Ltd. for February 2019

Doc. No.	Day	Details	Fol.	Debit	Credit
28		Dividends on ordinary shares		17 000	
		Shareholders for dividends			17 000
		Final business income (R 900 000 - R 883 000)			

Example continued

2. General Ledger of Danjo Traders Ltd. Balance Sheet account

Date	Details	Fol.	Amount	Date	Details	Fol.	Amount
2019				2019			
Feb 28	Balance	b/c	35 000	Feb 28	Dividends on ordinary shares	GI	17 000
			35 000				
2019	Mar 01	Balance	b/c	18 000			

3. Nominal account

Date	Details	Fol.	Amount	Date	Details	Fol.	Amount
2019				2019			
Feb 28	Dividends on ordinary shares	GI	17 000	Feb 28	Appropriation account	GI	17 000
			17 000				17 000

4. Danjo Traders Ltd. Post-adjustment Trial Balance as at 28 February 2019

	Debit	Credit
Balance Sheet account		
Dividends on ordinary shares		17 000
Nominal account		
Dividends on ordinary shares	17 000	

5. Activity 2.2

The following information was taken from the accounting records of Theban Traders Ltd. Their financial year ends 30 June 2016. The business had an issued share capital of R500 000, consisting of 150 000 ordinary shares.

Required
1. Complete the table provided.
2. Complete the Appropriation account provided.

Adjustment	Account debited	Account credited	Amount
1. On 1 June 2016 the business received 100 000 ordinary shares at R5.00 per share. The business had an issued share capital of R500 000. The business had an issued share capital of R500 000. The business had an issued share capital of R500 000.			
2. The business had an issued share capital of R500 000. The business had an issued share capital of R500 000. The business had an issued share capital of R500 000.			
3. The business had an issued share capital of R500 000. The business had an issued share capital of R500 000. The business had an issued share capital of R500 000.			

dividends, and trial balances, the textual presentation of these adjustments can influence how they are perceived. For example, a company's financial report might foreground positive adjustments (e.g., dividend declarations) while backgrounding or downplaying less favourable ones (e.g., tax liabilities). This selective presentation can guide the reader towards a particular understanding of the company's financial health, contributing to a form of enlightenment or awareness about the company's standing. However, if critical information is obscured, it could limit true enlightenment, keeping stakeholders in a state of distorted understanding. Enlightenment, in this context, would involve transparency and clarity in how adjustments are reported, ensuring that stakeholders are fully informed and able to critically engage with the information presented. It also requires an awareness of how discourse can subtly shape understanding. For example, presenting a trial balance adjustment as a routine technical correction might obscure its potential significance in revealing deeper financial issues. A more enlightened approach would involve clear explanations and justifications for adjustments, enabling stakeholders to fully understand their implications.

Level Two - Fairclough's Discursive Analysis

Fairclough's discursive analysis in level two focuses on how discourse shapes and is shaped by power relations. In the case of corporate adjustments, discourse around these adjustments can reflect and reinforce power dynamics within the company and the broader economic system. For instance, the way a company discusses tax adjustments may reflect its stance on government regulations and its broader ideological commitments (e.g., neoliberalism). Similarly, discourse around dividends might prioritise shareholder interests, thereby reinforcing the superiority of shareholders in corporate structures. Enlightenment in this context would involve critically examining these discourses to uncover the ideologies they perpetuate and questioning whether they truly serve the broader public or only a select few.

Level Three - Van Dijk's Social Analysis (Macrostructure, Superstructure, Microstructure)

In level three, Van Dijk's framework can be applied to analyse how the overall structure of financial reports (macrostructure), the organisation of specific sections (superstructure), and the choice of words and phrases (microstructure) all contribute to constructing a particular narrative about the company's financial status. Adjustments like those for income tax, dividends, and trial balances can be positioned

within these structures to either enlighten or obscure the reader's understanding. For example, at the macrostructure level, if a company places adjustments in an appendix rather than the main body of the report, it might limit its visibility and thus the reader's ability to grasp the full financial picture. At the microstructure level, the choice of technical jargon can either empower the reader by providing clarity or disempower them by making the text inaccessible to non-experts.

Summary

By applying these analytical frameworks, one can see how the presentation and discourse around corporate adjustments can either contribute to enlightenment, by fostering transparency and critical engagement or perpetuate distorted consciousness, by obscuring important details and maintaining power imbalances.

6.5 DISCOURSE FOUR: PROMINENCE AND SUPERIORITY

Prominence and superiority refer to how discourse constructs and reinforces the status of certain entities, often elevating them above others. Prominence involves highlighting the importance or influence of a person, company, or idea, while superiority goes further by framing this prominence as indicative of inherent worth or excellence. Through specific language choices, texts can create narratives that position certain actors as leaders, innovators, or exemplars, reinforcing societal hierarchies. This construction of prominence and superiority often aligns with ideologies that equate success with value, subtly influencing perceptions of worth and legitimacy (Fairclough, 2003).

Committee	Appointed by	Composition	Main functions and roles
Audit committee (required by Companies Act)	Decided by the shareholders at the AGM	At least three members, 2 of whom must be independent non-executive directors (INEDs)	<ul style="list-style-type: none"> Nominate and appoint the auditor. Oversee the financial reporting. Report on integrated reporting, risk management, sustainability and ESG governance.
Risk committee (recommended by King Code)	Appointed by the board	Recommended that members be executive directors with a majority being INEDs	<ul style="list-style-type: none"> Oversee the risk management function. Review risk strategy and policy to ensure that risks are adequately managed, monitored and controlled.
Remuneration committee (recommended by King Code)	Appointed by the board	Recommended that all members be INEDs with the majority being independent	<ul style="list-style-type: none"> Assist the board with setting and implementing remuneration policies so that directors and executives are very well rewarded fairly, responsibly and transparently. Establish an appropriate reward policy that attracts and motivates executives to achieve the long-term interests of shareholders.
Social and ethics committee (required by Companies Act)	Appointed by the board	At least three directors or prescribed officers of the company, at least one must be a INED	<ul style="list-style-type: none"> Monitor the company's activities with regard to matters relating to: <ul style="list-style-type: none"> corporate social development good corporate citizenship environmental, health and safety concerns employee relations labour and employment
Nominations committee (recommended by King Code)	Appointed by the board	Recommended that all members be INEDs with the majority being independent	<ul style="list-style-type: none"> Assist with appointments to the board and the audit committee. Ensure that the nomination and appointment of directors are transparent and fair. Ensure that the board comprises the necessary skill, knowledge and expertise to ensure the long-term sustainability of the company.

Illustration 6.10

Calculating retained income
The financial year of Danjo Traders Ltd. ends on 28/29 February. On 28 February 2018 Danjo Traders Ltd had an issued share capital of R990 000 consisting of 60 000 ordinary shares.

On 28 February 2019 the following information was given:

- Net profit for the accounting period ending 28 February 2019, according to the Profit and Loss account, was R540 000.
- Income tax for the financial year amounted to R162 000.
- Total dividends declared and paid during the financial year amounted to R48 000.

Required
Draw up the Appropriation and Retained Income accounts in the General Ledger.

Solution
The Appropriation and Retained Income accounts will be as follows:

General Ledger of Danjo Traders Ltd.

Dr		Appropriation		Cr			
Date	Details	Fol.	Amount	Date	Details	Fol.	Amount
2019				2019			
Feb	28			Feb	28		
	net profit	Cr	540 000		profit and loss account	Dr	540 000
	dividends on ordinary shares	Dr	48 000				
	retained income	Cr	330 000				
			540 000				540 000

Illustration 6.11

The difference between simple and compound interest
R3 000 is invested in a fixed deposit account at a bank for 4 years. The interest is 12% p.a.

Required
Show the value of the investment at the end of the 4 years if:
1. simple interest is used
2. compound interest is calculated on an annual basis.

Note that $12\% = \frac{12}{100} = 0,12$.

1. Simple interest	2. Compound interest
The interest is 12% on R3 000 each year for 4 years. The interest received is the same every year.	At the end of each year the interest is added to the principal (original) amount and 12% is then calculated on the total amount.
End of first year: $R3\ 000 + (0,12)(3\ 000)$ = R3 360	End of first year: $R3\ 000 + (0,12)(3\ 000)$ = R3 360
End of second year: $R3\ 360 + (0,12)(3\ 000)$ = R3 720	End of second year: $R3\ 360 + (0,12)(3\ 360)$ = R3 763,20
End of third year: $R3\ 720 + (0,12)(3\ 000)$ = R4 080	End of third year: $R3\ 763,20 + (0,12)(3\ 763,20)$ = R4 214,78 (to the nearest cent)
End of fourth year: $R4\ 080 + (0,12)(3\ 000)$ = R4 440	End of fourth year: $R4\ 214,784 + (0,12)(4\ 214,784)$ = R4 720,56 (to the nearest cent)
It is much faster to use the formula for each.	
1. Simple interest $R3\ 000(1 + (0,12)(4))$ = R4 440	2. Compound interest $R3\ 000(1 + 0,12)^4$ = R4 720,56

Illustration 6.12

To analyse the prominence and superiority of the provided images using Huckin's textual analysis, Fairclough's discursive analysis, and Van Dijk's macrostructure, superstructure, and microstructure social analysis, the following approach will be used:

Level One - Huckin's Textual Analysis

Prominence:

Visual Hierarchy: In all three images, the key points like committee roles, financial calculations, and comparison between simple and compound interest are placed in a table format, making them prominent. The bolding of key figures and headings in the general ledger and interest calculations emphasises their importance. Huckin's analysis would highlight how this visual organisation directs the reader's focus on the most significant information, ensuring that important data is not overlooked. The use of distinct tables and separation of information foregrounds the critical details in each image. For example, in the first image, the composition and main functions of committees are explicitly outlined, foregrounding their importance.

Superiority:

Hierarchy of Information: The table format used in the images imposes a sense of hierarchy, where certain roles and data points are given more weight. For instance, in the first image, the audit and risk committees are highlighted first, suggesting their greater importance within the organisational structure. Across all three images, prominence is achieved through visual hierarchy, organisation, and emphasis on key data points. Superiority is communicated through the formal structure and language, which reinforce the expertise and authority of the content.

Level Two - Fairclough's Discursive Analysis

Fairclough's discursive analysis in level two, the images reflect power structures within organisations. The first image, for instance, illustrates how committees are composed and their roles, which directly ties to power dynamics within a corporate setting. Fairclough's discursive analysis would focus on how these roles reinforce hierarchical ideologies, especially in terms of who holds the decision-making authority. The formal and structured language in the descriptions (e.g., "appointed by," "main functions and roles") reinforces a professional and authoritative discourse, aligning with ideologies of control and governance. The structured presentation of the committees and financial figures could be seen as reinforcing certain ideologies of control, where the complexity of financial data and governance roles might obscure broader societal impacts, thus distorting the perception of power distribution within organisations.

Level Three - Van Dijk's Social Analysis (Macrostructure, Superstructure, Microstructure)

In level three, at the macro level, the overarching themes in these images are governance, financial management, and interest calculation. The macrostructure analysis would consider how these themes are framed to reinforce concepts of authority and financial competence within organisational contexts. At the superstructure level, the images use a structured approach to present information, such as in tables that organise roles, responsibilities, and financial data. This organisation contributes to the perception of an orderly and systematic approach to governance and finance, reinforcing the authority of the presented content. At the micro level, the detailed language in the images, such as the precise financial figures and formal role descriptions, underscores the technical nature of the content. This specificity contributes to the superiority of the information, positioning it as expert knowledge that may not be easily accessible to all students.

Summary

Through the lens of Huckin's textual analysis, Fairclough's discursive analysis, and Van Dijk's social analysis, the prominence and superiority of audit, risk, remuneration, and other committees as well as financial concepts like retained income and compound interest are constructed and reinforced in corporate discourse. These elements are strategically positioned within texts to emphasise their importance, align with dominant ideologies of corporate governance, and maintain power structures that benefit those in positions of authority. In sum, these frameworks collectively help reveal how the images prioritise certain information and convey ideologies of expertise, control, and authority through both textual and visual means. This analysis would be useful in understanding how these educational and financial materials guide the student's understanding and perception of importance.

The financial year of KLR Ltd. ends on 28 February.

Transaction
On 28 February 2018, the end of the financial year, R9 760 is payable to Mojalefa Chartered Accountants for audit fees.

Required

1. Enter the transaction in the relevant journal.
2. Show the effect on the accounting equation.
3. Show the entries in the General Ledger.

Illustration 6.13

Carlton Ltd has 10000 ordinary shares authorised. The company's accounting period ends on the last day of February every year.

On 1 March 2017, the balances/shall below appeared in the company's General Ledger:

Ordinary share capital	4720 000 (50 000 shares)
Retained income	800 000
SARS income tax (A/R)	89 450
Shareholders for dividends (A/P)	100 000

Transactions for the financial period 2017

25 Mar Paid the amount owing to shareholders for dividends declared during the previous financial year.

30 Jun The company offered a further 25 000 shares to the public at R180 each, with 15 September 2017 as the closing date for applications.

17 Aug 187 000 shares for R33 060 to SARS for provisional income tax. Declared and paid an interim dividend of 10¢ per share on all issued shares.

15 Sep Applications together with the payment due were received for 23 000 shares. All shares were allocated and a receipt was issued.

2018

21 Feb Made a second payment of R48 100 in respect of provisional income tax.

28 Feb The final accounts were drawn up and the full financial year accounts showed a net profit of R310 000 for the accounting period. Income tax was calculated accordingly at R82 000. The final dividend declared by the directors for the accounting period amounted to 15% of the issued share capital.

Required

Draw up the following accounts in the General Ledger of Carlton Ltd and balance as at close them on 28 February 2018.

1. Ordinary share capital (3 lines)	100
2. SARS income tax (5 lines)	179
3. Dividends on ordinary shares (3 lines)	113
4. Appropriation account (5 lines)	1100

Remember

- Interim dividend → paid during financial year
- Final dividend → declared at the end of financial year
- Total dividend → total amount for dividends paid and declared for the current financial year

Illustration 6.14

To analyse the textual content in the images using Huckin's textual analysis, Fairclough's discursive analysis, and Van Dijk's macrostructure, superstructure, and microstructure social analysis framework, I will be focusing on the concepts of prominence and superiority, and the analysis proceeds as follows:

Level One - Huckin's Textual Analysis

In level one of Huckin's textual analysis, the focus would be on how certain aspects are made prominent and what is foregrounded or backgrounded in the texts. In the images provided, the most prominent information includes the key financial transactions, instructions, and accounting details. For example,

specific figures and dates related to transactions are foregrounded to emphasise their importance. This includes the transaction details of R9 760 payable to Mojalefa Chartered Accountants or the dividends and tax-related transactions. Superiority might be reflected in the presentation of the audit fees as a necessary and professional expense or in the instruction and clarity of language that sets expectations for how students should engage with the accounting processes.

Level Two - Fairclough's Discursive Analysis

Fairclough's discursive analysis in level two would focus on the power relations and social practices embedded in the text. The images reflect a discourse of professionalism and financial accuracy, highlighting the importance of adhering to proper accounting standards and practices. The role of accounting as a mechanism of control and transparency is embedded in the text. The use of formal language and structured instructions establishes the superiority of professional accounting practices. Additionally, the clarity and structure of the tasks reinforce the power dynamics between the content (which is authoritative) and the student (who is expected to comply).

Level Three - Van Dijk's Social Analysis (Macrostructure, Superstructure, Microstructure)

In level three at a macro level, the texts emphasise the importance of adhering to formal accounting procedures, portraying accounting as a system that maintains financial order. This reflects a broader societal emphasis on transparency and professionalism in financial matters. The superstructure analysis would focus on the organisation of the text. The images show well-structured information, where steps are clearly defined (e.g., instructions on entering transactions into the relevant journal). This structured presentation reflects the organised nature of the accounting discipline and how information is processed and categorised. On a micro level, the choice of specific terms such as "audit fees," "dividends," and "retained income" demonstrates an emphasis on technical language. The precision of language reinforces the idea of accounting as a field of expertise and knowledge, asserting the superiority of those who master this language.

Summary

The analysis of the texts through the lenses of Huckin, Fairclough, and Van Dijk reveals that prominence and superiority are established through the structured presentation of accounting processes, the use of formal and technical language, and the positioning of accounting as a necessary and authoritative practice. The instructions and examples highlight the importance of accuracy and professionalism, reinforcing the idea that mastering these practices is essential for learners and practitioners alike.

6.6 DISCOURSE FIVE: SELF-DEPRECIATING

Self-depreciating discourse involves the internalisation and expression of negative beliefs about oneself or one's group, often because of dominant ideologies that marginalise or devalue certain identities. This type of discourse manifests in language that undermines one's worth or capabilities, reflecting broader societal attitudes of inferiority. In educational texts, self-depreciating discourse can emerge through the portrayal of certain groups or entities as inherently less capable or valuable, reinforcing stereotypes and limiting aspirations. By framing certain actors in a negative light, these discourses can perpetuate cycles of disempowerment and hinder efforts toward equality and self-empowerment (Van Dijk, 1993).

Activity 3.6 (challenge)

You are provided with the Pre-adjustment Trial Balance of LEX Ltd. at the end of their financial year. The company buys and sells a wide range of televisions and DVD players, but also does repairs for its customers, for which it charges a fee. The company is registered at an authorised share capital of 300 000 ordinary shares

Unfortunately their accountant fell ill recently and was not able to complete the financial statements. Your assistance is required.

Required

Use the Pre-adjustment Trial Balance and the list of adjustments, in order to complete the following:

1. Income Statement for the year ended 28 February 2018
 2. Balance Sheet on 28 February 2018 (show calculations in brackets if note is not required)
 3. Show the following notes to the Balance Sheet:
 3.1 Trade and other receivables
 3.2 Share capital
 3.3 Retained income

LEX Ltd.
Pre-adjustment Trial Balance of LEX Ltd. as at 28 February 2018

	Fol.	Debit	Credit
Balance Sheet accounts			
Ordinary share capital (200 000 shares)			1 267 500
Retained income			66 870
Loan from AB bank		70 000	
Equipment at end price		245 000	
Accumulated depreciation on equipment (to 01/01/2017)			89 700
Land and buildings		1 000 000	
Bank		132 100	
Cash float		1 200	
Debtors Control		75 800	
Provision for bad debts			1 000
Trading stock		100 500	
Creditors Control			34 700
SARS (income tax)		170 800	
Nominal accounts			
Sales			2 740 720
Cost of sales		1 254 000	
Repairs income			108 660
Debtors allowances		5 500	
Wages and salaries		170 000	
Rent income			10 530
Interest on loan		7 200	
Pension fund contribution		12 800	
Revaluations		8 100	
Dividend income			6 000 000
Dividends on ordinary shares		70 000	
		1 910 250	3 910 250

Adjustments

* A dissatisfied customer was issued with the following credit note. This credit note was erroneously omitted from the relevant journal. The mark up on goods sold is 80% on cost.

Credit note 11

	Unit price	Total
Credit: Mrs W Visser PO Box 224 Paarl		
1 DVD player returned	R2 880	R2 880
		R2 880

- Rent was received for 11 months. The rent increased with 10% on 1 July 2017.
- The loan from AB Bank (12% p.a.) is annually repaid in instalments of R10 000 on 1 December. Provide for outstanding interest.
- An employee C Nel was employed on 1 February 2018. His information was omitted from the salary journal for February 2018 by accident.
- Gross salary R5 000
- Deductions:
 - PAYE R1 600
 - Pension fund R200
- For every R1 deducted from his salary towards the pension fund, the business contributes R2. Do all necessary entries.
- Provision for bad debts must be adjusted to R1 121.
- An advertisement contract of R5 600 was paid on 1 January 2018. That is for seven monthly advertisements from 1 January to 31 July 2018.
- After the stock take was done on 28 February 2018 a trading stock deficit of R1 090 was calculated. No entry was made of this.
- On 1 February 2018 the business sold old equipment to one of the directors for R9 000 cash. The cost price of this equipment was R12 000 and accumulated depreciation written off up to 1 March 2017 was R2 280. No entry was made of this transaction.
- Depreciation is calculated at 10% p.a. on the diminished balance. The depreciation for the year still needs to be calculated and entered.
- A final dividend of 30c per share has been declared by the directors.
- Income tax for the year amounts to R96 701.
- During the financial year 50 000 shares was issued at R6,70 per share. This transaction was recorded.

Informal assessment 3.1

Financial statements: Income Statement, control over stock and GAAP principles
Marks: 62

You are provided with the Pre-adjustment Trial Balance of Jumaats Ltd. at the end of their financial year. The company buys and sells musical instruments and they also do repairs on musical instruments. The company is registered at an authorised share capital of 300 000 ordinary shares. Time: 45 minutes

Required
Use the Pre-adjustment Trial Balance and the list of adjustments, in order to complete the

- Prepare the Trading Stock account in the General ledger of Jumaats Ltd. and balance the account on 28 February 2019. [8]
- Referring to the loss of trading stock due to a fire and the trading stock deficit, identify a problem that Jumaats Ltd. seems to have with regards to stock control and give a solution to prevent this from happening again. [6]
- Which GAAP principle is applied with the following adjustments? [2]
 - Adjustment 1 on rent income [2]
 - Stationery is included with sundry expenses [2]
- Prepare the Income Statement for the year ended 28 February 2019. [44]

Information
Jumaats Ltd.

Pre adjustment Trial Balance of Jumaats Ltd. as at 28 February 2019

Balance Sheet accounts	Fol.	Debit	Credit
Ordinary share capital (195 000 shares)			1 359 000
Retained income			88 166
Fixed deposit: SAFE Bank		50 000	
Equipment at cost price		320 000	
Accumulated depreciation on equipment (on 7/3/2018)			127 800
Land and buildings		1 370 000	
Bank		24 567	
Cash float		1 400	
Debtors Control		45 890	
Provision for bad debts			1 680
Trading stock		112 073	
Creditors Control			66 290
SARS (income tax)		130 000	
Nominal accounts			
Sales			4 326 592
Cost of sales		2 700 120	
Current income			89 760
Debtors allowances		1 708	
Wages and salaries		810 000	
Rent income			14 300
Pension fund contribution		8 100	
Advertisements		20 000	
Insurance		12 300	
Water and electricity		19 788	
Telephone		11 642	
Directors fees		310 000	
Audit fees		26 200	
Sundry expenses		39 200	
Dividends on ordinary shares		60 000	
		6 073 588	6 073 588

Illustration 6.15

4.3 Completing the Cash Flow Statement

In order to draw up the Cash Flow Statement, we need the Income Statement for the current year and the Statement of Financial Position (Balance Sheet) of the business for two consecutive years: the previous and the current year. The business will therefore first complete the Income Statement and the Statement of Financial Position and then the Cash Flow Statement.

The example below illustrates from where the necessary information for completing the Cash Flow Statement is extracted.

Example

You are provided with the financial statements of Silverwood Ltd.

Required

Prepare the Cash Flow Statement for the year ended 28 February 2019.

Silverwood Limited

INCOME STATEMENT FOR THE YEAR ENDED 28 FEBRUARY 2019

	Note	R	
Sales		420 000	
Cost of sales		(247 260)	
Gross profit		172 740	
Other operating income		(103 095)	
Depreciation		4 800	b
Other expenses		98 295	
Operating profit		69 645	
Interest income	1	1 450	d
Profit before interest expense		71 095	
Interest expense	2	(1 210)	c
Profit before tax		69 885	a
Income tax		(24 445)	e
Net profit after tax	8	45 440	

Example continued

Silverwood Limited

STATEMENT OF FINANCIAL POSITION AT 28 FEBRUARY 2019

Note	2019	2018
ASSETS		
NON-CURRENT ASSETS	271 835	235 165
Fixed / tangible assets	3	261 835
Financial assets: Fixed deposit: AB Bank		15 000
		v
CURRENT ASSETS	126 950	115 180
Inventories	4	30 200
Trade and other receivables	5	42 600
Cash and cash equivalents	6	54 150
		e
TOTAL ASSETS	398 785	350 345
EQUITY AND LIABILITIES		
SHAREHOLDERS' EQUITY	340 185	290 745
Share capital	7	220 500
Retained income	8	119 685
		u
NON-CURRENT LIABILITIES		
Mortgage bond: XY Bank		10 000
		20 000
		x
CURRENT LIABILITIES		
Trade and other payables	9	48 600
		39 600
TOTAL EQUITY AND LIABILITIES	398 785	350 345

Silverwood Limited

NOTES TO THE FINANCIAL STATEMENTS AT 28 FEBRUARY 2019

3. FIXED/TANGIBLE ASSETS

	Land and buildings	Vehicles	Equipment
Carrying value at beginning of year	120 000	65 505	34 650
Cost	120 000	97 000	82 730
Accumulated depreciation		(31 495)	(53 070)
Movements			
Additions	30 000	3 000	14 270
Disposals at carrying value		(800)	
Depreciation		(1 865)	(2 935)
Carrying value at end of year	150 000	65 840	45 995
Cost	150 000	98 000	102 000
Accumulated depreciation		(32 160)	(56 005)

Example continued

5. TRADE AND OTHER RECEIVABLES

	28 Feb 2019	28 Feb 2018
Trade debtors (which includes accrued income and prepaid expenses)	42 150	33 400
SARS (income tax)	450	
	42 600	33 400

6. CASH AND CASH EQUIVALENTS

	28 Feb 2019	28 Feb 2018
Bank	52 850	51 380
Cash float	800	800
Petty cash	500	500
	54 150	52 680

8. RETAINED INCOME

Retained income on 28 February 2018	95 745
Net profit after tax for the period	45 440
Buy-back of shares (1 000 × 50 cents)	(500)
Dividends on ordinary shares	(21 000)
Interim dividends paid	9 700
Final dividends paid	12 000
Retained income on 28 February 2019	119 685

9. TRADE AND OTHER PAYABLES

	28 Feb 2019	28 Feb 2018
Trade creditors (including accrued expenses and income received in advance)	36 600	26 800
Shareholders for dividends	12 000	10 000
SARS – income tax	48 900	39 600

Additional information:

The company bought back 1 000 shares from a shareholder at R5.00. The average share price was R4.50 per share.

There are 3 amounts involved in this transaction:

- $R4.50 \times 1\,000 = R4\,500$ will be entered into the Ordinary share capital note (average price)
- $50c \times 1\,000 = R500$ will be entered into the Retained income note (above average price)
- $R5.00$ will be entered into the Cash Flow Statement (full buy-back price)

Example continued

Solution

Silverwood Limited
CASH FLOW STATEMENT FOR THE YEAR ENDED 28 FEBRUARY 2019

	Note	R
		27 940
Cash effects of operating activities		75 845
Cash generated (utilised) from operations	1	(1 210)
Interest paid	3	(19 000)
Dividends paid	4	(27 695)
Income tax paid		(41 470)
Cash effects of investing activities		(47 270)
Purchase of fixed assets	5	800
Proceeds from sale of fixed assets		5 000
Investments matured/placed		15 000
Cash effects of financing activities		30 000
Proceeds from shares issued		(5 000)
Buy-back of shares		(10 000)
Long-term loans paid (an outflow of cash)		
Net change in cash and cash equivalents (i + ii + iii)	2	1 470
Cash and cash equivalents at the beginning of the year	2	52 680
Cash and cash equivalents at the end of the year	2	54 150

Silverwood Limited
NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 28 FEBRUARY 2019

1. RECONCILIATION BETWEEN NET PROFIT BEFORE TAX AND CASH GENERATED FROM OPERATIONS

Net profit before taxation	69 885	a
Adjustments in respect of:		
Depreciation	4 800	b
Interest expense	1 210	c
Operating profit before changes in working capital (a + b + c)	75 895	
Cash effects of changes in working capital:		
Change in inventory (29 100 – 30 200)	(1 100)	e
Change in receivables (33 400 – 42 150)	(8 750)	f
Change in payables (26 800 – 36 600)	9 800	g
Cash generated from operations	75 845	

2. CASH AND CASH EQUIVALENTS

	Net change	2009	2008
Bank	1 470	52 850	51 380
Cash float	–	800	800
Petty cash	–	500	500
	1 470	54 150	52 680

Example continued

3. DIVIDENDS PAID

Dividends for year as reflected in financial statements	(21 000)	k
Balance at the beginning of the year	(10 000)	l
Balance at the end of the year	12 000	m
Dividends paid	(19 000)	

4. INCOME TAX PAID

Income tax for year as reflected in financial statements	(24 445)	n
Balance at the beginning of the year Cr	(2 800)	o
Balance at the end of the year Dr	(450)	p
Income tax paid	(27 695)	

5. FIXED ASSETS PURCHASED

Land and buildings	(30 000)	q
Vehicles	(3 000)	r
Equipment	(14 270)	s
	(47 270)	

Illustration 6.16

Example

You are provided with the following financial information for Dlamini Ltd.

Required
Complete Note 5: Fixed/tangible assets purchased to the Cash Flow Statement on 30 June 2019.

3. FIXED / TANGIBLE ASSETS

	Vehicles	Equipment	Total
Carrying value at beginning of year	400 000	74 800	474 800
Cost	400 000	100 000	500 000
Accumulated depreciation		(25 200)	(25 200)
Movements			
Additions	?	?	?
Disposals at carrying value (18 000 – 12 400)		(5 600)	(5 600)
Depreciation		(22 000)	(22 000)
Carrying value at end of year	450 000	77 200	527 200
Cost	450 000	112 000	562 000
Accumulated depreciation		(34 800)	(34 800)

Equipment to the value of R18 000 was traded in at carrying value on 1 June 2019.
The accumulated depreciation to date of sale amounted to R12 400.

Illustration 6.17

To explain the textual analysis of Huckin, the discursive analysis of Fairclough, and the macrostructure, superstructure, and microstructure social analysis of Van Dijk based on the cash flow statement, notes to the cash flow statement, and the fixed asset note under self-depreciation, I will be breaking down the analysis as follows:

Level One - Huckin's Textual Analysis

Huckin's approach to textual analysis in level one focuses on how texts convey meaning through their structure, language, and context. It examines how textual elements such as vocabulary, grammar, and organisation contribute to the overall message of the document. Furthermore, it focuses on how language and structure within financial documents, such as cash flow statements, notes to the financial statements, and fixed asset notes, contribute to the communication and interpretation of financial information. In this context of the cash flow statement, Huckin's analysis would examine how the terminology and presentation of cash flow activities, including those related to depreciation, influence stakeholder understanding. For instance, the clarity of language used to describe cash inflows and outflows related to depreciation can either enhance or obscure the comprehensibility of the company's financial performance. The notes to the cash flow statement provide additional context and detail, such as the methods used for depreciation. Huckin's approach would scrutinise whether these explanations are

articulated in a way that accurately informs stakeholders about the nature and impact of depreciation on cash flows. This section details the valuation and depreciation of fixed assets. Using Huckin's textual analysis I will analyse whether the language used to describe depreciation methods and their impact on asset values contributes to a transparent and accurate understanding of how depreciation affects the company's financial statements. Self-depreciation in this context would relate to how depreciation is presented as a reduction in value over time, and how this reduction is textualised and foregrounded. The term "depreciation" is consistently highlighted in the table, showing its importance in understanding the financial data. The reduction in value (depreciation) of both vehicles and equipment is made explicit, emphasizing the inevitable decline in asset value over time. This could be considered a form of "self-depreciation" in accounting terms, where assets lose value due to wear and tear. The details regarding the reasons behind the depreciation are backgrounded, with the focus being primarily on the numerical data. The text does not delve into the specifics of why certain assets depreciate, leaving that understanding implicit.

Level Two - Fairclough's Discursive Analysis

Fairclough's discursive analysis in level two examines how language functions within social contexts and how it reflects power relations and ideologies. It focuses on the ways texts produce and reproduce social meanings and structures. Fairclough's discursive analysis delves into how language in financial reports reflects and perpetuates certain ideologies and power dynamics. The analysis explores how the presentation and framing of cash flows, especially those related to depreciation, align with broader financial ideologies. For example, whether the statement highlights the importance of depreciation in a way that aligns with normative financial practices or presents it in a way that might serve specific institutional interests. Fairclough's approach would examine how the discourse surrounding depreciation and cash flow notes reflect underlying ideologies, such as conservative or aggressive financial reporting practices. It would consider whether the notes serve to reinforce financial narratives or power structures. This part of the analysis will focus on how the discourse about fixed asset depreciation communicates broader ideological perspectives on asset management and valuation. It would assess whether the language used in this section promotes a particular view of asset depreciation that supports certain financial or managerial ideologies. Fairclough's analysis would explore how the discourse of depreciation, as a concept of reduction in value, is socially constructed in the text. In the accounting world, depreciation is accepted as a necessary and inevitable process, and this discourse is reinforced in

the image. The authoritative nature of the content is maintained by the technical language and the structured presentation. The discourse positions the accountant or learner as needing to accept and apply the concept of depreciation without question, reinforcing the power of accounting norms. Depreciation as a practice is normalised within the text, and learners are encouraged to engage with this concept as part of their professional development. The calculation and presentation of depreciation are seen as routine, reinforcing the idea that self-depreciation (in terms of asset value) is a natural and expected part of financial reporting.

Level Three - Van Dijk's Social Analysis (Macrostructure, Superstructure, Microstructure)

In level three, Van Dijk's analysis involves examining the broader and more detailed structures of financial documents to understand their impact on communication and perception. The macrostructure of the cash flow statement involves the overall layout and organisation, including how depreciation-related items are presented within the statement. Van Dijk's analysis would assess whether the structure supports a clear and coherent understanding of how depreciation affects cash flows. The superstructure includes the organisational hierarchy and presentation of supplementary information. Van Dijk's approach would evaluate how the arrangement and emphasis of information about depreciation in these notes influence stakeholder understanding and the overall transparency of financial reporting. The microstructure involves the specific language and details used in the fixed asset note. Van Dijk would analyse how the choice of terms, the clarity of explanations, and the presentation of depreciation details contribute to or hinder a precise understanding of the company's asset valuation and depreciation practices. At the macro level, the text reflects the broader societal understanding that assets lose value over time. This is a universal concept in accounting, and the macrostructure reinforces the idea that depreciation is an essential element of financial management. The superstructure, or the organisational framework of the text, is logical and clear. The table format allows for easy comparison between the different asset types and their depreciation. The structure emphasises the systematic nature of accounting, where everything is recorded and calculated with precision. On a micro level, the language used ("depreciation," "accumulated depreciation," "carrying value") is technical and specific. This terminology reinforces the specialised nature of accounting and the importance of understanding how values change over time. The precision in the numbers and terms used creates a sense of authority and expertise.

6.7 CONCLUSION

The textual and discursive analyses, along with Van Dijk's social analysis, reveal that the concept of self-depreciation is both a technical accounting term and a socially constructed practice that reflects broader financial norms. The prominence of depreciation in the image emphasises its importance in accounting, while the structured presentation and technical language reinforce the authority of the content. The analysis shows how students are expected to engage with and internalise the concept of depreciation as part of their professional development in accounting. In sum, these analytical frameworks collectively provide a comprehensive understanding of how financial information related to depreciation is communicated and interpreted. Huckin's textual analysis focuses on the clarity and effectiveness of language, Fairclough's discursive analysis explores ideological influences and power dynamics, and Van Dijk's structural analysis examines the organisational and linguistic aspects of financial documents. Together, they offer insights into how financial reporting on depreciation affects stakeholder perceptions and decision-making. The comprehensive analysis of textbook B showcases its strengths in systematic organisation, clear hierarchical progression, and linguistic precision. The integration of macrostructure, superstructure, and microstructure elements creates a cohesive narrative that guides students from foundational financial concepts to advanced ethical considerations. The textbook's approach ensures that learners gain a robust understanding of financial reporting and corporate governance, with an emphasis on both theoretical and practical insights. Textbook B provides a cohesive and purposeful narrative characterised by transparency, objectivity, and a commitment to enlightenment. The absence of distorted consciousness, combined with the prominence given to foundational concepts and ethical considerations, results in a comprehensive understanding of financial reporting and corporate governance. The textbook's approach ensures that learners are well-equipped to navigate the complexities of financial analysis and ethical decision-making.

CHAPTER 7

DATA ANALYSIS – BOOK C

7.1 INTRODUCTION

This chapter presents a comprehensive analysis of the topic of companies as depicted in Book C, using a multi-dimensional approach that integrates the textual analysis of Huckin, the discursive analysis of Fairclough, and Van Dijk's macrostructure, superstructure, and microstructure social analysis. The analysis is structured around key organising principles: discourse and ideology, distorted consciousness, enlightenment, prominence and superiority, and self-depreciating tendencies. These principles serve as lenses through which the representations of companies in the textbook are critically examined. Huckin's textual analysis is the framework that will be employed to scrutinise the linguistic features of the text, including word choices, sentence structures, and rhetorical strategies. The focus will be on how language is used to construct narratives around companies, revealing implicit biases and ideological underpinnings. Fairclough's discursive analysis model will be used to explore the broader discursive practices within which the textbook operates. This involves examining how the text interacts with social and institutional contexts, and how it contributes to the reproduction or challenge of existing power relations and ideologies related to companies. Van Dijk's macrostructure, superstructure, and microstructure approach will provide a layered examination of the text. The macrostructure analysis will focus on the overall themes and main ideas related to companies. The superstructure analysis will delve into the organisational patterns and how the content is structured to guide the readers' understanding. The microstructure analysis will explore the finer details of the text, such as the specific use of vocabulary and syntax, to uncover how subtle messages are conveyed about companies. Throughout this chapter, the aim is to uncover how the discourse around companies in the textbook reflects and perpetuates specific ideologies, potentially distorts consciousness, and either enlightens or misleads learners. The analysis will also consider how the textbook establishes the prominence and superiority of certain perspectives, while potentially fostering self-depreciating attitudes towards others. By engaging with these theoretical frameworks, the chapter seeks to provide a nuanced understanding of how companies are represented in educational materials and the implications of these representations for learners' perceptions of the business world.

Brief Description of Book C

Textbooks	Authors	Publication dates	Length	Publisher
Book C	Seevnarain, J, Seevnarain, M, Thaver, V	2014	400	Shuter & Shooter

Book C emphasises incremental learning to build students' confidence in accounting. The textbook includes a variety of instructional strategies, collaborative learning activities, and frequent reviews to reinforce understanding. The content is thorough and aligned with the CAPS curriculum, with numerous examples and activities for practice. Book C is used all over South Africa. It is the oldest text and is used by most students as they are in the prescribed catalogue by the Department of Education as per my sample size on Pg. 89.

7.2 DISCOURSE ONE: DISCOURSE AND IDEOLOGY

Discourse refers to how language is used to construct social realities, while ideology encompasses the underlying beliefs and values that shape these discourses. Together, discourse and ideology interact to perpetuate or challenge power structures, influencing how individuals perceive and engage with the world (Fairclough, 2013; Van Dijk, 2011).

1.6. Limited liability concept:

Taking note of the legal personality of a company as a juristic person, directors are appointed to run the company on behalf of the shareholders. Since the company has its own legal personality, the shareholders' obligation to the debts of the company is restricted only to the amount that the shareholders have invested in the purchase of their shares. Their personal possessions can not be attached in the event of a claim against the company.

Hence, the significance of "Ltd" (public companies)/"(Pty) Ltd" (private companies)/"Inc" (personal liability companies)/"SOC Ltd" (state owned companies)" in a company name. It means that any person dealing with the company, has no claim against the shareholder, and in the unlikely event of liquidation, can only recover amounts owing directly from the company. Failure on the part of the company to pay, will result in bad debts.

On the basis of the strength of "limited liability", the ordinary citizen, who has very little money to invest and who does not want to lose his / her personal possessions, will invest in the purchase of shares in a company as a most suitable form of investment.

1.7. Prospectus and allotment of shares:

A prospectus is an invitation to the public to purchase shares in the company. In the case of newly established companies, the founders / promoters are normally responsible for the preparation of the prospectus. Alternatively or additionally, the offer to the public to purchase shares may be made by way of an advertisement indicating where and how a person may obtain a full registered prospectus relating to that offer. Share prices are determined by the market value of the shares at the time of listing on the Securities Exchange or the minimum amount that the company anticipates to raise in total. All shares should be allotted within four months after filing a prospectus for that offer.

1.8. Shareholders:

A shareholder is any person who has legally acquired shares and who is registered by the company. On the basis of ownership, the shareholder has the power to exercise his/her voting rights in relation to the company on any matter, as and when required to do so, as stipulated in the Memorandum of Incorporation.

1.9. Directors:

Appointed by the shareholders to represent the interest of the stakeholders in the day to day management of the company's affairs according to the powers and rights as set out in the Memorandum of Incorporation. A director is required to exercise his/her powers and perform his/her function in good faith and for proper purpose in the best interests of the company with diligence, care and skill. Company goals and objectives should form the basis of all decision making.

	PUBLIC COMPANY	PRIVATE COMPANY
1	Name must end with "Limited" or "Ltd"	Name must end with "Proprietary Limited" or "(Pty) Ltd"
2	Derives its share capital mostly through the issue of shares to the public	The public can not be invited to purchase shares.
3	Shares are freely transferable. Hence, the public company can apply for listing on the JSE.	Private companies may limit, negate, restrict rights of shareholders in the matter of transferability of shares. Shares are not freely transferable.
4	There must be at least three directors	There must be at least one director
5	Annual financial statements of a public company must be audited or subject to an independent review, depending on the size of the company.	Annual financial statements need not be audited.
6	Financial statements must be published	Financial statements need not be published.
7	Share certificates must be issued to indicate ownership and the classification of shares	Share certificates may only be issued depending on the memorandum of incorporation on matters regarding transferability of shares.

	PREFERENCE SHARES	ORDINARY SHARES
1	Receive a fixed dividend related to the value of the preference share.	Dividends may vary, depending on the amount available for distribution, after preference share dividends have been paid out.
2	Most likely to be first affected by share buy back by the company.	Not likely to be affected by share buy back, as long as preference shareholders are in existence.
3	Are not granted voting rights at shareholders' meetings.	Have full voting rights at shareholders' meetings.

Illustration 7.1

To explain how Huckin's textual analysis, Fairclough's discursive analysis, and Van Dijk's macrostructure, superstructure, and microstructure social analysis can be applied to the concepts of limited liability, the prospectus and allotment of shares, shareholders and directors, differences between private and public companies, and the preference and ordinary shares under discourse and ideology, I will consider the following:

Level One - Huckin's Textual Analysis

In level one, Huckin's approach would focus on the language used to describe limited liability in textbooks. For example, it is framed positively as a protective mechanism for entrepreneurs, and there is implicit criticism regarding how it may shield shareholders from responsibility. The choice of words, the structure of the explanations, and the rhetorical strategies employed can reveal underlying ideologies that either promote or challenge the concept of limited liability.

The prospectus and allotment of shares in level one textual analysis would examine how these terms are presented, whether they are depicted as transparent mechanisms that protect investors or as complex procedures that can obscure the truth. This reveals the textbook's stance on corporate transparency and its ideological leanings toward investor protection or corporate freedom.

Level Two - Fairclough's Discursive Analysis

In level two, Fairclough's model explores the broader discursive practices surrounding the roles of shareholders and directors. This involves looking at how these actors are portrayed concerning power, and the directors are shown as benevolent leaders or as figures of authority who must be kept in check by shareholders. The discourse here may reflect ideologies about corporate governance and power relations between different stakeholders.

Fairclough would then further examine how the distinctions between private and public companies are framed within broader societal discourses. Public companies are represented as more democratic and transparent, while private companies are portrayed as exclusive and elite. This reflects ideological positions on capitalism, transparency, and corporate responsibility. Across all these concepts, discourse and ideology manifest in how the textbook frames corporate structures and their impact on society. For instance, corporate mechanisms like limited liability and share allotment presented as necessary for economic growth are critiqued as tools that enable inequality. The discursive choices made in the textbook, whether they highlight the benefits to society or the risks to individuals reflect broader ideological positions on capitalism, corporate ethics, and economic power.

Level Three - Van Dijk's Social Analysis (Macrostructure, Superstructure, Microstructure)

In level three, Van Dijk's macrostructure analysis would look at the overall themes related to preference and ordinary shares, such as the emphasis on shareholder rights or dividend priorities. The superstructure would analyse the organisational patterns of the information and how the textbook structures its explanations to guide the reader's understanding of these types of shares. The microstructure analysis would focus on the finer linguistic details, such as the choice of specific terms (e.g., "advantageous" vs. "restrictive"), to uncover subtle ideological messages about the distribution of power and benefits within companies.

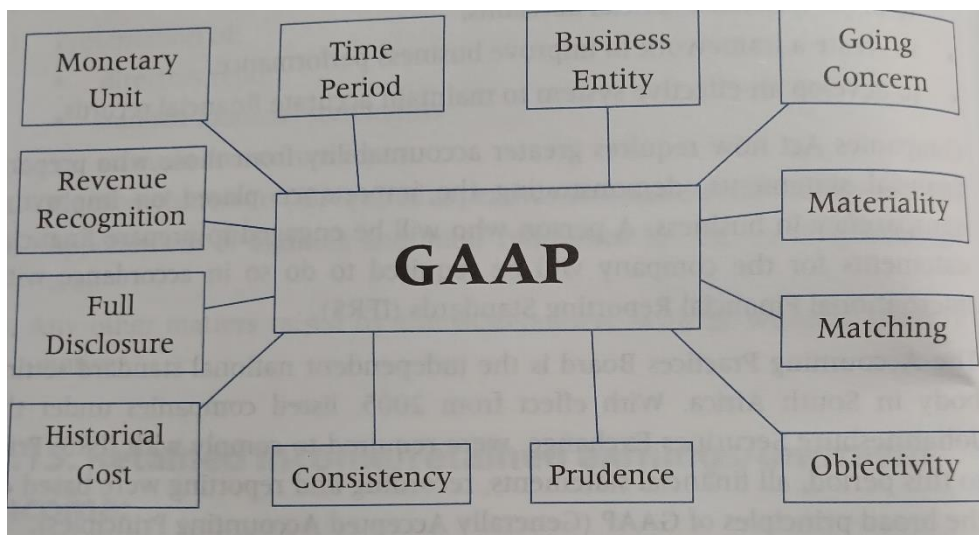


Illustration 7.2

To explain how Huckin's textual analysis, Fairclough's discursive analysis, and Van Dijk's macrostructure, superstructure, and microstructure social analysis can be applied to Generally Accepted Accounting Principles (GAAP) under discourse and ideology, will be as follows:

Level One - Huckin's Textual Analysis

Huckin's textual analysis at level one would focus on how GAAP principles are introduced and discussed in the text. The language used to describe these principles could reveal ideological positions. For instance, are GAAP principles presented as neutral, objective standards, or is there language that hints at their role in maintaining the status quo of financial reporting? The textual analysis would assess how the principles are framed, the emphasis on their necessity, and the underlying assumptions about their role in financial transparency and accountability. Across all these analytical lenses, discourse and ideology play a central role in shaping how GAAP is understood. If GAAP is presented as a purely technical and objective framework, this discourse may obscure the fact that these principles are also shaped by social and economic forces, reflecting specific ideological assumptions about how financial information should be controlled and communicated. This can perpetuate the belief that GAAP is neutral, when in fact it might prioritise certain interests such as those of large corporations over others. The critical discourse analysis helps reveal how the presentation of GAAP in educational materials not only teaches accounting principles but also subtly endorses certain ideological perspectives, reinforcing the status quo of financial reporting and economic power relations.

Level Two - Fairclough's Discursive Analysis

Fairclough's approach in level two would explore how GAAP is situated within broader discourses on accounting and financial regulation. GAAP principles are portrayed as universally accepted and essential for maintaining order in financial markets, and they are criticised as potentially limiting or biased towards certain economic ideologies. This analysis would examine how GAAP fits into larger discourses on capitalism, market regulation, and the ethics of financial reporting, revealing the ideological implications of how these principles are presented.

Level Three - Van Dijk's Social Analysis (Macrostructure, Superstructure, Microstructure)

In level three Van Dijk's macrostructure analysis would consider the overall themes related to GAAP principles such as the importance of standardisation in financial reporting and the role of these principles in ensuring transparency. This would involve identifying the broader narrative constructed around GAAP in the textbook. The superstructure analysis would look at how the information on GAAP is organised in the textbook. For example, the principles are introduced hierarchically, emphasising certain principles over others. The text is structured to guide the reader towards viewing GAAP as either essential or debatable. Finally, the microstructure analysis would delve into the specific linguistic choices made when discussing GAAP. Some terms or phrases subtly reinforce the idea that these principles are beyond question, and that there is room for critical engagement. For example, words like "necessary" or "fundamental" can carry ideological weight, subtly positioning GAAP as not just a guideline but a crucial foundation for financial systems.

Summary

By combining these analytical approaches, one can uncover the deep-seated ideologies embedded within the discourse of the textbook, revealing how language shapes students' perceptions of corporate structures and their societal implications. Huckin's analysis focuses on how specific words, phrases, and text structures reflect and reinforce underlying ideologies. It examines how language choices subtly embed ideological positions and influence the reader's understanding of the subject matter. For example, positive connotations may promote capitalist ideologies by highlighting business success as inherently virtuous. Fairclough's analysis centres on how discourse reflects and perpetuates dominant ideologies. It explores how power relations are maintained or challenged through language, revealing how societal norms and beliefs are embedded in discourse. At the macrostructure level, Van Dijk's analysis focuses on the overarching themes that align with specific ideologies. The superstructure looks at how these themes are organised within the text, while the microstructure examines the specific language choices that reinforce ideological positions.

7.3 DISCOURSE TWO: DISTORTED CONSCIOUSNESS

Distorted Consciousness: Distorted consciousness occurs when individuals or groups internalise misrepresentations of reality, often due to the influence of dominant discourses that obscure or distort the truth. This can lead to a limited or skewed understanding of social, political, and economic conditions (Žižek, 2008).

Example 1

Below are examples of connotations in companies:

Example 1.1: Creative Accounting:

The term "creative accounting" may carry a negative connotation, suggesting that a company is using accounting methods that, while technically legal, may be intended to present a more favourable picture of its financial position than is the case.

Example 1.2: Sound Corporate Governance:

The term "sound corporate governance" carries a positive connotation, indicating that a company has effective systems and processes in place to ensure ethical behaviour, accountability, and protection of shareholders' interests.

Example 1.3: Strong Internal Controls:

The phrase "strong internal controls" conveys a positive connotation, indicating that a company has effective systems in place to safeguard assets, ensure accuracy in financial reporting, and prevent fraud.

To explain how Huckin's textual analysis, Fairclough's discursive analysis, and Van Dijk's macrostructure, superstructure, and microstructure social analysis can be applied to the connotations of "Creative Accounting," "Sound Corporate Governance," and "Strong Internal Controls" under the theme of distorted consciousness, this is the breakdown that I will be following:

Level One - Huckin's Textual Analysis (Connotation)

Creative accounting (example 1.1), Huckin's textual analysis in level one would focus on how the term "creative accounting" is constructed in the text. By examining the choice of words like "creative" and their potential euphemistic use, Huckin's approach would reveal how the language downplays the ethical issues involved, potentially distorting the student's consciousness about the seriousness of such practices. The text might frame "creative accounting" as a skill or ingenuity rather than a manipulation, which could obscure the unethical implications. Sound corporate governance (example 1.2), textual analysis would look at how "sound" is used as a qualifier for corporate governance, implying that certain practices are inherently good without critically examining what qualifies as "sound." This might prevent readers from questioning the standards of governance and accepting them as universally beneficial, potentially leading to distorted perceptions. Strong internal controls (example 1.3), the emphasis on "strong" internal controls may lead the reader to assume that these controls are inherently positive and sufficient. Huckin's analysis would explore whether the text critically engages with the effectiveness of these controls or simply presents them as beneficial, potentially distorting students' understanding of their limitations. Across these examples, discourse and ideology shape how these concepts are presented and understood. By using positive connotations and euphemistic language, the texts may promote an ideology that aligns with corporate interests, minimising potential ethical concerns and leading to distorted consciousness. This allows students to accept certain business practices without critically questioning their broader social and ethical implications.

Level Two - Fairclough's Discursive Analysis

For creative accounting (example 1.1), Fairclough's discursive analysis in level two would examine how the term "creative accounting" fits into broader societal discourses about business practices and ethics. The normalisation of the term in certain contexts may contribute to a distorted consciousness by making questionable accounting practices seem acceptable or even desirable. Fairclough investigate whether the discourse around "creative accounting" reinforces or challenges the dominant capitalist ideology that prioritises profit over ethical concerns. Sound corporate governance (example 1.2), in Fairclough's framework, "sound corporate governance" would be analysed within the broader discourse of corporate responsibility. If this term is used to uncritically praise certain companies, it may obscure issues of

corporate misconduct or inequality, contributing to a distorted view of what constitutes ethical business practices. This aligns with the ideology that promotes corporate self-regulation over stricter legal oversight. For strong internal controls (example 1.3), Fairclough would explore how the discourse of "strong internal controls" aligns with broader narratives of corporate competence and trustworthiness. If these controls are portrayed as foolproof, it might lead to a distorted consciousness that downplays the potential for internal failures or fraud, reinforcing the ideological belief in corporate self-sufficiency.

Level Three - Van Dijk's Social Analysis (Macrostructure, Superstructure, Microstructure)

Creative accounting (example 1.1), in level three, Van Dijk's macrostructure analysis would identify the overall theme of ethical flexibility in financial reporting. At the superstructure level, the organisation of the text might position "creative accounting" as a neutral or even positive strategy, subtly endorsing such practices. The microstructure analysis would delve into specific linguistic choices, such as the use of terms like "creative" that connote innovation rather than deception, thus distorting the student's understanding of the practice. In sound corporate governance (example 1.2), the macrostructure might emphasise the stability and trustworthiness associated with "sound corporate governance." The superstructure could organise the content in a way that prioritises positive examples and minimises critical perspectives. Microstructural elements, like adjectives and verbs that reinforce the idea of soundness, would contribute to a distorted consciousness by preventing readers from critically engaging with the complexities of corporate governance. Strong internal controls (example 1.3), Van Dijk's macrostructure analysis would look at the overarching narrative that "strong internal controls" are essential and effective. The superstructure might present this concept as a key solution to financial irregularities without addressing potential weaknesses. Microstructure analysis would focus on how specific word choices, such as "strong," work to cement the idea that these controls are beyond reproach, potentially leading to an oversimplified and distorted understanding.

Summary

By employing these analytical approaches, one can uncover the underlying ideologies embedded in the language of business discourse and how they contribute to shaping (and potentially distorting) our understanding of corporate practices. The textual analysis here would identify how certain linguistic

constructions distort reality by framing certain ideas as natural or unquestionable. It reveals how language can obscure alternative perspectives, leading to a skewed or limited understanding. Fairclough would analyse how discourse can contribute to distorted consciousness by presenting certain ideologies as common sense or natural. This analysis examines how language can obscure the underlying power dynamics and social structures that shape reality. Van Dijk would analyse how the macrostructure of the text contributes to a distorted understanding of reality by focusing on certain narratives over others. The superstructure would reveal how the text is organised to present a specific viewpoint, and the microstructure would delve into how language choices obscure alternative perspectives.

7.4 DISCOURSE THREE: ENLIGHTENMENT

Enlightenment in the context of discourse refers to the process of gaining awareness and understanding that challenges previously held assumptions or ideologies. It involves critically engaging with information to reach a more informed and liberated perspective (Freire, 2000).

Example 2

Below are examples of agencies in companies:

Example 2.1: Principal-Agent Relationship:

Shareholders (principals) appoint executives and managers (agents) to run the company on their behalf. The challenge is to ensure that the agents act in the best interests of the principals.

Example 2.2: Board of Directors as Agents:

The board of directors acts as agents of the shareholders, overseeing the management team and making decisions that align with the long-term interests of the company and its owners.

Example 2.3: Audit as an Agency Mechanism:

External auditors act as agents to shareholders by independently examining and verifying the company's financial statements. This external scrutiny helps reduce information asymmetry and ensures the reliability of financial reporting.

To explain how Huckin's textual analysis, Fairclough's discursive analysis, and Van Dijk's macrostructure, superstructure, and microstructure social analysis can be applied to the concept of agency under enlightenment in the given examples, I will be following this structured breakdown below:

Level One - Huckin's Textual Analysis (Agency)

Principal-agent relationship (example 2.1), in level one Huckin's textual analysis would focus on how the principal-agent relationship is framed in the text. For example, the text emphasises the challenges of aligning the interests of shareholders (principals) and executives (agents). There is a focus on potential conflicts or is the relationship portrayed as generally harmonious? The language used to describe the responsibilities of both parties could either enlighten the student about the complexities of agency or oversimplify the dynamics, leading to a lack of critical understanding. Board of directors as agents (example 2.2), textual analysis would examine how the board's role as agents of the shareholders is constructed. The board members portrayed themselves as purely altruistic. Huckin's approach would assess whether the text enlightens the student by presenting a nuanced view of the board's dual role in balancing management and shareholder interests. Audit as an agency mechanism (example 2.3), Huckin's textual analysis would explore how the text presents the role of auditors. Auditing is depicted as a straightforward process that ensures transparency, and the text acknowledges the complexities and limitations of audits. The level of detail and the choice of language (e.g., "scrutiny" vs. "verification") could either enhance the student's understanding or reinforce a simplistic view of the audit process. Across these examples, discourse and ideology play crucial roles in shaping the student's understanding of agency. If the text critically engages with the complexities of agency relationships, board oversight, and auditing practices, it can promote enlightenment by encouraging students to question and reflect on these processes. However, if the discourse simplifies these relationships or presents them as unproblematic, it may reinforce dominant ideologies that obscure potential conflicts and ethical concerns,

limiting the student's ability to critically engage with the material.

Level Two - Fairclough's Discursive Analysis

Principal-agent relationship (example 2.1), Fairclough's discursive analysis in level two would look at how the principal-agent relationship is situated within broader societal discourses about corporate governance and power. If the discourse focuses solely on aligning interests without addressing deeper issues like power imbalances or ethical concerns, it might limit the student's enlightenment about the complexities of agency theory. Fairclough would analyse how the text encourages or discourages critical reflection on the responsibilities of both agents and principals within the corporate structure. Board of directors as agents (example 2.2), Fairclough would explore the discourse around the board of directors and how it reflects broader ideologies of corporate responsibility. If the text positions the board as inherently aligned with shareholder interests, it might obscure potential conflicts and ethical dilemmas. Discursive analysis would reveal whether the text challenges or reinforces the notion that boards can effectively manage these conflicts, thus contributing to or hindering enlightenment. Audit as an agency mechanism (example 2.3), Fairclough's approach would analyse how the role of external auditors is framed within discourses of transparency and accountability. If the text emphasises audits as a means of reducing information asymmetry without critically engaging with potential shortcomings or the influence of external auditors, it may limit the reader's understanding of the auditing process. Discursive analysis would assess whether the text fosters a deeper awareness of the audit's role in corporate governance.

Level Three - Van Dijk's Social Analysis (Macrostructure, Superstructure, Microstructure)

Principal-agent relationship (example 2.1), Van Dijk's macrostructure analysis in level three would examine the overall narrative around the principal-agent relationship, such as the themes of trust, responsibility, and conflict. The superstructure would look at how the text organises information to guide the student's understanding, potentially highlighting some aspects (like mechanisms for aligning interests) while downplaying others (such as ethical concerns). Microstructure analysis would focus on specific linguistic choices that either clarify or obscure the complexities of the principal-agent dynamic, contributing to an enlightened understanding. Board of directors as agents (example 2.2), at the

macrostructure level, Van Dijk would explore how the text presents the board's role in corporate governance. The superstructure might organise the discussion to emphasise the board's oversight function without addressing the potential for conflicts of interest. Microstructure analysis would delve into the language used to describe the board's responsibilities, potentially revealing subtle ideological biases that either promote or hinder a critical understanding of their role. Audit as an agency mechanism (example 2.3), Van Dijk's macrostructure analysis would identify the overarching themes related to audits, such as transparency and trustworthiness. The superstructure would examine how the text structures information about the audit process, and it encourages critical engagement or presents audits as infallible. Microstructure analysis would focus on the specific terms used to describe auditing practices, which could either enhance or limit the student's enlightenment regarding the role of audits in reducing information asymmetry.

Summary

By applying these analytical frameworks, one can uncover how language, discourse, and structure contribute to either enlightening or obscuring the reader's understanding of agency in corporate contexts. Huckin's analysis explores how language can either challenge or reinforce pre-existing assumptions. It assesses how texts use language to promote critical thinking and awareness, or conversely, to maintain the status quo. Discursive analysis focuses on how discourse either promotes enlightenment by encouraging critical engagement with ideas or perpetuates ignorance by reinforcing dominant ideologies. It looks at how discourse can either challenge or support the status quo. Van Dijk's analysis explores how texts can either promote enlightenment by encouraging critical thinking or maintain ignorance by reinforcing dominant narratives. The macrostructure would focus on the overall message, while the superstructure and microstructure would examine how this message is conveyed through organisation and language.

7.5 DISCOURSE FOUR: PROMINENCE AND SUPERIORITY

Prominence:

This means being important, well-known, or standing out from others. Something or someone prominent is easily noticed or recognised (Aronczyk, & Powers, 2010).

Superiority:

This is the belief or attitude that someone or something is better or more important than others. It involves thinking of oneself or one's group as being above others (Mendelberg, 2022).

Below are examples of connotations in companies:

Prominence:

Example 3.1: Positive connotation: When discussing prominent companies, positive connotations may be used to highlight their success, innovation, and market leadership. For example, a textbook might describe Apple Inc. as a "trailblazing technology company" or Coca-Cola as a "global beverage industry leader."

Example 3.2: Neutral connotation: Some companies may be mentioned neutrally without any specific positive or negative connotations. These references typically focus on their size, industry presence, or relevance to the topic being discussed. For instance, a textbook might mention Walmart Inc. as a "major retail corporation with a vast supply chain network."

Superiority:

Example 3.3: Positive connotation: Superior companies are often portrayed positively in accounting textbooks to emphasise their exceptional performance or industry leadership. For example, a textbook might describe Amazon.com Inc. as a "disruptive innovator revolutionising

e-commerce" or Berkshire Hathaway Inc. as a "legendary investment powerhouse."

Example 3.4: Neutral connotation: Like prominence, some companies may be mentioned neutrally in terms of their superiority. The focus is on their financial performance or industry position without explicitly praising or criticising them. For instance, a textbook might mention Microsoft Corporation as a "leading technology company with a strong market presence."

To explain how Huckin's textual analysis, Fairclough's discursive analysis, and Van Dijk's macrostructure, superstructure, and microstructure social analysis can be applied to connotation under prominence and superiority in the given examples, I will adhere to the following structure:

Level One - Huckin's Textual Analysis (Connotation)

In example 3.1, Huckin's textual analysis in level one would examine the choice of words and the framing of companies like Apple and Coca-Cola. Describing Apple as a "trailblazing technology company" or Coca-Cola as a "global beverage industry leader" carries positive connotations that enhance the perceived importance and success of these companies. The analysis would focus on how these terms contribute to constructing an image of these companies as exceptional and influential, subtly reinforcing their prominence in the student's mind. Example 3.2, in this case, Huckin would analyse how neutrality is maintained in the description of Walmart as a "major retail corporation with a vast supply chain network." The absence of explicit praise or criticism in the language creates a neutral connotation that emphasises the company's size and operational scope without attributing any value judgment. The textual analysis would explore how this neutrality might shape the student's understanding of Walmart's prominence without influencing their perception of its moral or ethical standing. In example 3.3, when Amazon is described as a "disruptive innovator revolutionising e-commerce" or Berkshire Hathaway as a "legendary investment powerhouse," Huckin's analysis would delve into how these phrases create an image of superiority. The positive connotations in these descriptions emphasise the companies' exceptional qualities, subtly suggesting that their success is a result of inherent superiority. The analysis would assess how such language reinforces the idea of these companies as benchmarks of success in their respective industries. Example 3.4 describes Microsoft as a "leading technology company with a strong market

presence," the text maintains neutrality by focusing on measurable attributes like market presence. Huckin's analysis would examine how this neutral language allows the text to convey Microsoft's superiority in the market without explicitly praising or criticising the company. The textual choices here might influence the reader to view Microsoft as an industry leader without attaching emotional or ideological weight to that status. Across these examples, discourse and ideology shape how prominence and superiority are constructed in the text. Positive connotations (examples 3.1 and 3.3) in the descriptions of companies like Apple, Coca-Cola, Amazon, and Berkshire Hathaway reinforce ideologies that equate success with innovation, market leadership, and financial power. Neutral connotations (examples 3.2 and 3.4), as seen with Walmart and Microsoft, align with ideologies that prioritise objective measures of success, such as size and market presence, while avoiding explicit value judgments.

Level Two - Fairclough's Discursive Analysis

Example 3.1 in level two of Fairclough's discursive analysis would investigate how the discourse surrounding prominent companies like Apple and Coca-Cola reflects broader societal values, such as the celebration of innovation and market leadership. By framing these companies positively, the text aligns with dominant discourses that equate success with technological advancement and global reach. Fairclough would explore how this discourse serves to reinforce certain ideologies, such as the belief in the superiority of capitalist success stories, and how it might obscure alternative perspectives, such as the social or environmental impacts of these companies. Example 3.2, in the case of Walmart, Fairclough would analyse how the neutral discourse reflects an ideological position that prioritises scale and efficiency in business. By focusing on Walmart's operational size and network without delving into ethical or social considerations, the text aligns with a discourse that values economic success in terms of growth and market presence. Fairclough's analysis would reveal how this neutrality might contribute to normalising the idea that prominence is primarily a matter of size and influence, rather than ethical conduct. In example 3.3, Fairclough would examine how the discourse of superiority in the descriptions of Amazon and Berkshire Hathaway reflects broader ideologies of innovation and investment success. By framing these companies as disruptors and powerhouses, the text perpetuates a discourse that values economic disruption and financial acumen as markers of superiority.

This discourse might obscure critical perspectives on the societal impacts of such disruption or the ethical implications of concentrated financial power. In example 3.4 in the case of Microsoft, Fairclough's

analysis would explore how the neutral discourse reflects a broader ideology that equates market leadership with success. By focusing on Microsoft's market presence without attaching specific value judgments, the text aligns with a discourse that prioritises measurable success over qualitative assessments. Fairclough investigates how this neutrality might reinforce the notion that superiority is an objective status based on market metrics rather than a subjective evaluation of a company's practices.

Level Three - Van Dijk's Social Analysis (Macrostructure, Superstructure, Microstructure)

Example 3.1 in level three of Van Dijk's macrostructure analysis would focus on the overarching themes related to the prominence of companies like Apple and Coca-Cola. At the superstructure level, the text might be organised to emphasise the success stories of these companies, positioning them as models to emulate. The microstructure analysis would delve into the specific language choices, such as "trailblazing" and "leader," that reinforce the idea of prominence and success. These choices contribute to constructing a narrative of superiority that subtly influences the student's perception of these companies. In example 3.2 in the case of Walmart, Van Dijk's macrostructure analysis would identify the overall theme of corporate scale and efficiency. The superstructure might present Walmart as a case study in operational success, without delving into more contentious issues like labour practices. The microstructure analysis would focus on the neutral language used to describe Walmart's prominence, which might influence the student to view the company as an example of business success without questioning the broader implications of its practices. In example 3.3, Van Dijk's macrostructure analysis would examine the themes of innovation and financial success in the descriptions of Amazon and Berkshire Hathaway. The superstructure might emphasise the companies' disruptive impact or financial power as key elements of their superiority. The microstructure analysis would explore how specific terms like "disruptive" and "legendary" contribute to constructing a narrative of exceptionalism, reinforcing the idea that these companies are inherently superior due to their innovative and financial achievements. In example 3.4, in the case of Microsoft, Van Dijk's macrostructure analysis would identify the theme of market leadership as central to the company's portrayal. The superstructure might organise the text to focus on Microsoft's market dominance without delving into qualitative assessments. The microstructure analysis would look at how neutral language, such as "leading" and "strong," conveys a sense of superiority based on market metrics, subtly reinforcing the idea that market success equates to overall superiority.

Summary

The analysis of language that conveys prominence or superiority examines how terms elevate certain companies or actors. By focusing on specific language choices, Huckin's textual analysis reveals how prominence is constructed and how it supports ideologies that equate success with worth. Fairclough's analysis would examine how discourse constructs the prominence or superiority of certain entities. It investigates how these discourses align with broader societal ideologies that celebrate success, innovation, or market dominance. The macrostructure would analyse how prominence and superiority are framed within the text, the superstructure would focus on how these themes are organised, and the microstructure would examine how specific language choices contribute to constructing a narrative of superiority. By applying these analytical frameworks, you can uncover how language, discourse, and structure contribute to shaping the reader's understanding of prominence and superiority in corporate contexts, either reinforcing or challenging dominant ideologies.

7.6 DISCOURSE FIVE: SELF-DEPRECIATING

Self-depreciating refers to making yourself seem less important or capable than you are. It is when someone downplays their abilities or achievements, often humbly or modestly (Schlenker, 2017).

Below is an example of presupposition in companies:

Example 4.1: Despite its recent financial struggles, Company XYZ continues to invest in research and development.

Presupposition: Company XYZ has experienced financial struggles.

To analyse the example "Despite its recent financial struggles, Company XYZ continues to invest in research and development" using Huckin's textual analysis, Fairclough's discursive analysis, and Van Dijk's macrostructure, superstructure, and microstructure social analysis, with a focus on presupposition under self-depreciating discourse, this will be done as follows:

Level One - Huckin's Textual Analysis (Presupposition)

In level one, Huckin's textual analysis would explore how the sentence presupposes that Company XYZ has had financial struggles. The phrase "despite its recent financial struggles" subtly embeds this presupposition as a background assumption, which might lead the student to view the company's situation negatively. This presupposition can contribute to a self-depreciating discourse by emphasising the company's difficulties rather than its achievements. The focus on struggles may overshadow positive developments, such as the continued investment in research and development, which is framed almost as a surprising counterpoint to the financial struggles. In this example, the presupposition that Company XYZ has experienced financial struggles shapes the student's understanding of the company's actions. This presupposition contributes to a self-depreciating discourse by framing the company's efforts in research and development as noteworthy only in the context of its struggles, rather than as a positive action. The language and structure of the sentence subtly reinforce a narrative that may diminish the perceived value of the company's achievements, aligning with broader discourses that prioritise financial success as a primary indicator of worth.

Level Two - Fairclough's Discursive Analysis

In level two, Fairclough's discursive analysis would examine how the presupposition of financial struggles reflects broader discourses that may devalue or undermine the company's self-perception. The phrase "despite its recent financial struggles" positions the company within a discourse of failure or challenge, which can contribute to a self-depreciating narrative. Fairclough would analyse how this discourse interacts with societal ideologies that equate financial success with overall worth, potentially leading to an internalised negative self-perception within the company. This framing may limit the student's perception of the company's potential by focusing on its past difficulties rather than its ongoing efforts to innovate.

Level Three - Van Dijk's Social Analysis (Macrostructure, Superstructure, Microstructure)

In level three at the macrostructure level, Van Dijk's analysis would focus on the overall narrative that frames Company XYZ's situation. The presupposition about financial struggles creates a backdrop that shapes the reader's interpretation of the company's actions. The macrostructure would explore how these narratives position the company within a broader context of financial difficulty, potentially reinforcing a self-depreciating discourse that overshadows its achievements. The superstructure would analyse how the sentence is organised to emphasise financial struggles as a given fact. The structure of the sentence places the struggles upfront, making them the primary context for interpreting the company's actions. This organisation might influence the reader to see the company's efforts in research and development as less significant or as an attempt to compensate for its financial difficulties. At the microstructure level, Van Dijk's analysis would focus on specific linguistic choices, such as the word "despite," which highlights a contrast between the company's struggles and its ongoing investments. This contrast subtly reinforces a narrative of hardship, which can contribute to a self-depreciating discourse. The presupposition embedded in the sentence may lead the reader to focus on the company's past difficulties, minimising the positive connotations of its investment in innovation.

7.7 CONCLUSION

By applying these analytical frameworks, you can uncover how presuppositions contribute to self-depreciating discourse, influencing the student's perception of a company's actions and reinforcing certain ideological positions. The textual analysis here would examine how language choices contribute to negative self-assessments or undermine the value of the subject being discussed. It looks at how presuppositions, word choices, and sentence structures can create a narrative of inferiority or inadequacy. Fairclough's discursive analysis explores how self-depreciating discourse emerges from and reinforces dominant ideologies that marginalise or devalue certain groups or individuals. It analyses how these discourses reflect broader social power structures and perpetuate negative self-perceptions. Van Dijk's analysis would focus on how self-depreciating discourse is constructed through the macrostructure (the overall narrative), superstructure (the organisation of ideas), and microstructure (specific linguistic choices). It would reveal how these layers work together to reinforce negative self-assessments and align with broader societal ideologies that marginalise or devalue certain groups. In summary, Huckin focuses

on the language and structure of the text, Fairclough on the broader social and ideological implications of discourse, and Van Dijk on the interaction between language, structure, and social context. Each approach provides a different lens through which to analyse discourse and its impact on shaping ideologies, consciousness, and perceptions of prominence, superiority, and self-worth.

CHAPTER 8

DATA ANALYSIS – BOOK D

8.1 INTRODUCTION

In analysing the company's topic within Book D Grade 12 Accounting textbook, this chapter will employ a multidimensional approach, combining Huckin's textual analysis framework, Fairclough's discursive analysis, and Van Dijk's social analysis. These methodologies will be integrated under the organising principles of discourse and ideology, distorted consciousness, enlightenment, prominence and superiority, and self-depreciation. In level one I will be using Huckin's framework, the analysis will examine how textual elements such as structure, emphasis, and word choices are used in the textbook to shape readers' understanding of companies and their operations. The focus will be on how specific terms and phrases, like "public company" or "market price," are employed to subtly communicate ideologies related to capitalism and the market economy. Topicalisation, a key concept from Huckin, will help identify how certain information is foregrounded, giving prominence to aspects of companies while backgrounding or omitting others. Level two of Fairclough's discursive analysis will further probe into how language within the textbook reflects and reinforces power relations, social identities, and institutional practices. The discourse around companies in the textbook may reveal underlying assumptions about the role of business in society, particularly in terms of prominence and superiority. This analysis will explore how the textbook might perpetuate certain ideologies such as the belief in the superiority of shareholders and executives over other stakeholders through discursive practices that shape students' perceptions of corporate structures and responsibilities. The third level is Van Dijk's social analysis, with its focus being on macrostructure, superstructure, and microstructure, which will provide a broader context for understanding how the discourse within the textbook aligns with larger societal narratives. The macrostructure will examine how the topic of companies is situated within the broader educational and economic context, while the superstructure will consider the organisational patterns of the textbook content and its underlying logic. At the microstructural level, the analysis will delve into the specific language choices and how they contribute to constructing certain social roles and identities. The organising principles of discourse and ideology will guide the overall analysis, focusing on how the textbook communicates specific worldviews about companies. Distorted consciousness will be a key concept in examining whether the textbook presents an idealised or skewed view of corporate operations, potentially leading to a misunderstanding of the complexities of business practices. In contrast, enlightenment will be considered in terms of how the textbook seeks to inform or educate students about

the realities of the corporate world. Finally, the concepts of prominence, superiority and self-depreciation will be analysed to understand how the textbook constructs hierarchies of power and value within the corporate setting. In sum, this data analysis chapter aims to critically explore how the company’s topic in Book D shapes students’ understanding of business and corporate practices through its use of language, structure, and discourse, informed by the frameworks of Huckin, Fairclough, and Van Dijk.

Brief Description of Book D

Textbooks	Authors	Publication dates	Length	Publisher
Book D	Hall, Woodroffe, Aboobaker, Singh.	2014	520	New Era Publishing

Book D is a comprehensive textbook aimed at providing detailed coverage of the Grade 12 Accounting syllabus. The book includes in-depth explanations of accounting principles, practical exercises, and step-by-step guides to solving accounting problems. The text is designed to build a strong foundation in accounting theory while emphasising the practical application of concepts.

Book D is used all over South Africa. It is the oldest text and is used by most students as they are in the prescribed catalogue by the Department of Education as per my sample size on Pg. 89.

8.2 DISCOURSE ONE: DISCOURSE AND IDEOLOGY

Discourse and Ideology in analysing companies in the Grade 12 Accounting textbook refers to how language and communication within the text shape and reflect underlying beliefs about corporate practices. This includes the portrayal of companies, their roles, and values, and how these representations influence students' understanding of business concepts, often reinforcing specific worldviews, such as the importance of profit maximisation and shareholder superiority (Mayr & Machin, 2012).

Example 1

Examples of topicalisation in companies are below:

Example 1.1: Financial Performance:

In this example, I will topicalise the financial performance of companies, examining key indicators such as revenue, profit margins, and return on investment. Understanding how to analyse financial statements is crucial for evaluating the economic health of businesses.

Example 1.2: Ethical Considerations in Accounting:

This example will topicalise further the ethical considerations that companies face in accounting practices. From fair financial reporting to responsible resource allocation, understanding the ethical dimensions of accounting is essential for aspiring professionals.

I will explain how the textual analysis of Huckin, the discursive analysis of Fairclough, and the macrostructure, superstructure, and microstructure social analysis of Van Dijk are implemented in the examples provided above (Examples 1.1 and 1.2), are based on topicalisation under discourse and ideology. I am going to analyse this by considering the following:

Level One - Huckin's Textual Analysis (Topicalisation)

In level one, topicalisation in Huckin's framework involves emphasising certain topics by placing them at the forefront of the discussion, which in this case includes financial performance and ethical considerations. By bringing these topics to the surface, the text controls what the student focuses on, subtly guiding their interpretation. In the examples provided (Example 1.1 and 1.2), financial performance and ethical considerations are emphasised, making these the primary concerns when discussing companies. The prominence of these topics suggests that understanding financial metrics and ethical issues is central to grasping the company's roles. In this context, discourse and ideology are present in how the textbook frames companies' priorities and responsibilities. By topicalising financial performance, the text may perpetuate an ideology that values profit and economic success as the primary goals of a company. Meanwhile, discussing ethical considerations reflects a secondary, albeit important, focus on corporate responsibility. The way these topics are presented aligns with broader societal beliefs about what constitutes a successful company, potentially influencing how students perceive the balance

between profit and ethics in the business world.

Level Two - Fairclough's Discursive Analysis

From Fairclough's perspective in level two, discursive practices around topicalisation reveal underlying ideologies. In these examples (1.1 and 1.2), by focusing on financial performance and ethics, the discourse may reflect and promote capitalist ideologies where financial success is paramount and ethical behaviour is crucial but secondary. Fairclough would examine how the language used around these topics reinforces or challenges dominant economic ideologies. For instance, emphasising financial performance could perpetuate the idea that the success of companies is measured primarily by profit, while ethics, though important, is framed as a constraint to that success.

Level Three - Van Dijk's Social Analysis (Macrostructure, Superstructure, Microstructure)

In level three the macrostructure looks at the overall organisation of the discourse, which prioritises economic performance and ethics. The superstructure focuses on how these topics are organised within the chapter or text, showing the logical flow that prioritises financial aspects before moving into ethical discussions, reflecting the larger ideological framework that positions profit first. At the microstructural level, Van Dijk would analyse the specific language choices such as the use of terms like "key indicators" or "fair reporting" which help to shape the student's understanding of these topics in a way that aligns with or challenges prevailing ideologies about business and ethics.

CONCEPT	DESCRIPTION
1. Shareholders.	A The person who expresses an opinion on the reliability of the financial statements.
2. Directors.	B The amounts earned by the independent auditor.
3. Independent auditor.	C The amounts earned by shareholders when profits are distributed by a company.
4. Directors' fees.	D The people appointed by the shareholders to run the company.
5. Audit fees.	E The owners of a company (shareholders) cannot be asked to settle the debts of the company.
6. Shares.	F A company is owned by shareholders but it is run by directors.
7. Dividends.	G The owners of a company who provide capital.
8. Companies Act No. 71 of 2008.	H The document which sets out the basic rules for how a company is to be run.
9. Limited liability.	I All companies must be registered with this organisation.
10. Separation of ownership from control of a company.	J The means of dividing up of the capital of a company amongst the providers of the capital.
11. Memorandum of Incorporation.	K The amounts earned by directors.
12. Companies and Intellectual Property Commission.	L The law passed by Parliament which applies to companies in South Africa.

Desirable characteristic	Description:
1. Timeliness	A It should be possible for readers of financial statements to safely use the figures in the financial statements to make business decisions.
2. Understandability	B The financial statements should not be prepared with the aim of favouring any one particular group of people at the expense of another, i.e. they should be impartial.
3. Fairness / Neutrality	C The financial statements should be prepared in a consistent manner so that it is possible to evaluate the financial statements of different businesses, and to evaluate the results from one year to another.
4. Reliability/Free from error	D The information in the financial statements should be significant or important to readers in enabling them to make decisions relating to the company.
5. Comparability	E It should be possible to prove the figures in the financial statements through documentary evidence.
6. Verifiability	F The financial statements should be issued as close as possible to the date of the period for which the financial statements are prepared so that appropriate decisions can be made before it is too late.
7. Relevance / Materiality	G Financial statements should relate the information clearly so that they do not confuse the users.

Illustration 8.1

To analyse the provided images above (Illustration 1) using Huckin's textual analysis, Fairclough's discursive practice, and Van Dijk's social analysis focusing on topicalisation under discourse and ideology, I will be analysing the content as follows:

Level One - Huckin's Textual Analysis (Topicalisation)

Level one of Huckin's framework focuses on how the structure of the text (headlines, lists, order of information) can influence the reader's interpretation. In the images above (Illustration 1), the content is organised into lists and matching exercises. The structured presentation of information, like matching concepts with definitions and characteristics of financial statements, highlights specific ideas as essential for understanding companies. The textual structure emphasises clarity and order, guiding the reader's focus to key terms and principles in corporate governance and accounting. Topicalisation refers to how certain topics are highlighted or made prominent in discourse. In the images (Illustration 1), the focus on corporate roles and financial standards topicalises the importance of corporate governance and financial ethics. This emphasis reinforces the ideology that corporations must adhere to these established norms to maintain legitimacy and trust. By highlighting concepts like "timeliness" and "understandability" of financial statements, the text perpetuates the ideology that transparency and clarity are paramount in corporate operations. This mirrors broader societal beliefs about the necessity of ethical business practices, reinforcing the power structures that benefit from these ideologies.

Level Two - Fairclough's Discursive Analysis

Level two of Fairclough's approach examines how language use in texts reflects and reproduces social structures and power relations. The discursive choices in these images serve to legitimise certain corporate practices and accounting standards as necessary and unchallengeable. By presenting specific terms like "shareholders" or "directors" as central concepts, the text reinforces a particular view of corporate power and responsibility. The descriptions of "desirable characteristics" of financial statements also reinforce a specific ethical standard in accounting, framing these practices as neutral and objective, which may subtly uphold the interests of those in power (e.g., shareholders, and auditors).

Level Three - Van Dijk's Social Analysis (Macrostructure, Superstructure, Microstructure)

Level three of Van Dijk's analysis can be applied by examining the overall structure of the discourse (macrostructure), the organisation of the content (superstructure), and the language choices (microstructure). At a macro level, the overarching theme in these images is the corporate structure and financial reporting standards. This reflects broader ideologies about corporate governance, accountability, and financial transparency. At the level of superstructure, the organisation of the information into lists and structured comparisons (e.g., matching exercises) supports the educational goal of the text, making complex information accessible and ensuring that key concepts are easily understood. At a microstructure level on a sentence or word level, the choice of terms like "shareholders" and "directors" reflects the prioritisation of corporate roles in discourse. The language used to describe financial characteristics (e.g., "fairness/neutrality," "reliability/free from error") suggests objectivity and professionalism, which aligns with dominant ideologies of trust in corporate institutions.

Example 2

Below are examples illustrating how presuppositions may manifest in the representation of companies:

Example 2.1: Inherent Ethical Conduct

This example operates under the presupposition that companies, by nature, strive for ethical conduct. While occasional lapses may occur, the core assumption is that businesses aim to uphold moral standards in their financial reporting and decision-making.

Example 2.2: Fundamental Integrity of Financial Reporting

Throughout companies, I operate under the presupposition that financial reporting is fundamentally designed to be accurate and transparent. This assumption underlines the importance of trust and reliability in financial information.

The examples provided above (Examples 2.1 and 2.2) will be analysed using Huckin's textual analysis, Fairclough's discursive analysis, and Van Dijk's social analysis based on presupposition under discourse and ideology, I will analyse the content as follows:

Level One - Huckin's Textual Analysis (Presupposition)

In Huckin's framework of level one, presuppositions are implicit assumptions that the text takes for granted. In the examples provided above (Examples 2.1 and 2.2), the presuppositions ("companies strive for ethical conduct" and "financial reporting is fundamentally accurate") are not explicitly stated but are assumed to be true. These assumptions shape the student's understanding and interpretation of the text. By embedding these presuppositions, the text subtly guides the student to accept these ideas without questioning them. The way the text is structured reinforces these presuppositions by not presenting any alternative viewpoints, thereby normalising these beliefs. Presupposition in discourse analysis refers to the implicit assumptions that a text makes. In the examples provided above (Examples 2.1 and 2.2), the presupposition that companies are ethical, and that financial reporting is accurate aligns with a dominant ideology that promotes trust in corporate systems. These assumptions are not questioned, which helps to sustain the belief that corporations operate with integrity and transparency. This use of presupposition supports the broader ideological framework that upholds corporate power and minimises scrutiny. By presenting these ideas as self-evident truths, the text reinforces the authority of corporations and financial institutions, contributing to the maintenance of existing power structures.

Level Two - Fairclough's Discursive Analysis

Level two of Fairclough's discursive analysis examines how language both reflects and reinforces social structures and power dynamics. In this case, the presuppositions about ethical conduct and the integrity of financial reporting serve to reinforce a specific ideology that companies and their financial practices are inherently trustworthy. This discursive choice contributes to maintaining the status quo, where corporate entities are viewed as reliable and ethical by default. By framing these assumptions as universal truths, the text helps to perpetuate a certain power dynamic in which companies are seen as morally sound, thus reducing scrutiny and reinforcing their authority in society.

Level Three - Van Dijk's Social Analysis (Macrostructure, Superstructure, Microstructure)

Van Dijk's framework of level three focuses on the deeper social implications of discourse. On a broad macro level, the text reflects societal beliefs about the integrity and ethics of corporations.

These presuppositions align with a larger ideological framework that promotes trust in corporate systems and financial reporting as key to economic stability. At a superstructure level, the organisation of the content around these presuppositions suggests that the ethical conduct of companies and the reliability of financial reporting are foundational aspects of the discourse. This structural choice implicitly validates these assumptions as essential and unquestionable elements of business practice. On a detailed micro level, the language used (e.g., "strive for ethical conduct," "fundamentally designed to be accurate") conveys a sense of inherent goodness and reliability. These word choices reinforce the presuppositions and subtly discourage any critical examination of corporate behaviour or financial reporting practices.

	PUBLIC COMPANY	PRIVATE COMPANY
1.	The name ends in 'LIMITED' or 'LTD'.	The name ends in '(PROPRIETARY) LIMITED' or '(PTY) LTD'.
2.	There is no stipulation with regard to the minimum or maximum number of shareholders.	There is no stipulation with regard to the minimum or maximum number of shareholders.
3.	Must have at least three directors.	Must have at least one director.
4.	The public is invited to buy shares by means of a Prospectus.	The public cannot be invited to purchase shares. A Prospectus is not issued.
5.	Shares may be freely transferred. Public companies may be listed on the JSE.	Transferability of shares is restricted, e.g. shares may be offered first to existing shareholders, or every share transfer may be subject to the approval of the directors. Private companies may not be listed on the JSE.
6.	Financial statements must be published.	Financial statements must be prepared but need not be published.
7.	Financial statements must be audited, an independent auditor must be appointed and an audit committee must be elected at each annual general meeting of shareholders.	Certain private companies with a high 'public interest score' must be audited, e.g. those with high sales and workforce. Other private companies may elect to be voluntarily audited or include this in their MOI. Unaudited private companies require an 'independent review' except those whose shareholders are all directors (i.e. owner-managed). Owner-managed private companies require neither an audit nor an independent review.

Illustration 8.2

I will explain how the textual analysis of Huckin, the discursive analysis of Fairclough, and the macrostructure, superstructure, and microstructure social analysis of Van Dijk based on presupposition under discourse and ideology is implemented in this image above (Illustration 2), hence I will be analysing the content as follows:

Level One - Huckin's Textual Analysis (Presupposition)

In Huckin's framework of level one, presupposition refers to the implicit assumptions that are taken for granted within a text. In the image above (Illustration 2), the table contrasts public and private companies. The text presupposes that the student understands key business concepts, such as the roles of

shareholders, directors, and auditors. The comparison assumes that the distinctions between public and private companies are not just factual but also necessary for understanding corporate structures. This presupposition subtly guides the student to accept these differences as the norm, influencing their perception of how businesses should operate. Presupposition in discourse analysis refers to the underlying assumptions that the text makes without explicitly stating them. In this image above (Illustration 2), the presuppositions include the belief that public companies need stricter regulations due to their nature of being publicly traded and that private companies, by contrast, can operate with less oversight. These presuppositions are aligned with broader ideological beliefs about corporate governance, transparency, and the role of public and private entities in the economy.

Level Two - Fairclough's Discursive Analysis

Fairclough's level two of discursive analysis examines how language and discourse shape and are shaped by social practices and power relations. The distinctions presented in the table highlight a discourse that reinforces the importance of regulation, transparency, and accountability in public companies, while private companies are portrayed as having more flexibility and less oversight. This discourse reflects and reinforces the ideological belief that public companies should be subject to stricter scrutiny due to their public nature, while private companies can operate with greater autonomy. The language used in the table (e.g., "must be published," "must be audited") enforces these ideological assumptions and maintains the power relations between public and private entities.

Level Three - Van Dijk's Social Analysis (Macrostructure, Superstructure, Microstructure)

In level three at the macro level, the overall message of the table reinforces societal norms regarding corporate transparency and regulation. Public companies are portrayed as more accountable and subject to public scrutiny, aligning with broader societal expectations of transparency in the business world. This reflects a larger ideological framework that values openness in publicly traded companies. At the level of superstructure, the organisation of the content in the table (e.g., specific rules for public versus private companies) creates a narrative where the two types of companies are fundamentally different. This structure emphasises the importance of regulations for public companies, presupposing that such measures are necessary to protect the public interest, while private companies are allowed more discretion, reinforcing the idea of privacy and autonomy in private businesses. On a detailed micro level,

the language used in the table conveys specific presuppositions. For example, phrases like "must be published" and "must be audited" imply that public companies are inherently more prone to needing oversight, whereas private companies are described with conditional language like "may elect to" or "not required." This language choice subtly suggests that public companies are under greater scrutiny and that private companies are trusted to a greater extent, reinforcing the ideological assumptions of transparency for public entities and autonomy for private ones.

Summary

Huckin's textual analysis highlights how financial performance and ethics are brought to the forefront through topicalisation. Fairclough's discursive analysis reveals the ideologies that this emphasis reinforces, particularly around capitalism and corporate responsibility. Van Dijk's social analysis shows how the organisation of these topics at different levels of discourse reflects larger societal beliefs about companies, guiding the reader's understanding in subtle yet significant ways. Whereas the images (Illustration 1) implement textual analysis by structuring content to focus on key corporate and financial concepts, discursive analysis by normalising specific corporate practices and values, and social analysis by organising the discourse to reflect and reinforce dominant ideologies about corporate governance. The presuppositions in these examples above (Examples 2.1 and 2.2) are implemented through Huckin's textual analysis by shaping the reader's interpretation, through Fairclough's discursive analysis by reinforcing a dominant ideology, and through Van Dijk's social analysis by organising the discourse to align with societal beliefs about corporate integrity. Furthermore, the table uses presupposition to shape the student's understanding of the differences between public and private companies. Huckin's textual analysis highlights how these assumptions are embedded in the text, Fairclough's discursive analysis of level two shows how these presuppositions reinforce power dynamics and societal norms, and Van Dijk's social analysis of level three demonstrates how these assumptions are structured and maintained at different levels of discourse.

8.3 DISCOURSE TWO: DISTORTED CONSCIOUSNESS

In analysing companies in the Grade 12 Accounting textbook, distorted consciousness refers to how the text might present a skewed or overly simplistic view of corporate practices, potentially leading students to misunderstand the complexities of business operations (Eagleton, 1991).

Example 3

Examples of connotation in companies are below:

Example 3.1: Neutral Connotations

Companies engage in financial transactions to manage resources efficiently, ensuring operational sustainability and meeting stakeholder expectations.

Example 3.2: Traditional Connotations

Established companies with a long-standing reputation often adhere to traditional accounting principles, emphasising stability and reliability in financial reporting.

Example 3.3: Dynamic Connotations

In today's fast-paced business environment, companies need to adopt dynamic accounting strategies that adapt to evolving market conditions and regulatory changes.

I am going to explain how the textual analysis of Huckin, the discursive analysis of Fairclough, and the macrostructure, superstructure, and microstructure social analysis of Van Dijk based on connotation under the theme of distorted consciousness is implemented in these examples above (Examples 3.1, 3.2 and 3.3), hence I am going to analyse the approach as follows:

Level One - Huckin's Textual Analysis (Connotation)

In level one, Huckin's textual analysis involves examining how connotations, or the implied meanings of words, influence the reader's perception. In these examples, the language chosen carries different connotations, which can subtly distort consciousness by shaping how we understand and interpret the text. In (Example 3.1), neutral connotations the phrase "Companies engage in financial transactions to manage resources efficiently" carries a neutral connotation, presenting financial management as a straightforward, objective activity. This neutral language may downplay the complexities and potential ethical concerns of financial management, distorting the reader's consciousness by making it seem purely operational and free of moral implications. In (Example 3.2), traditional connotations of the phrase "Established companies with a long-standing reputation" imply stability and reliability. This traditional connotation can distort consciousness by suggesting that older, established companies are inherently

trustworthy and should be seen as the standard, potentially overlooking issues of complacency or resistance to change within these companies. In (Example 3.3), dynamic connotations the phrase "dynamic accounting strategies" implies flexibility and innovation. This connotation may distort consciousness by glorifying adaptability and quick decision-making in the business world, possibly ignoring the risks of such an approach or the ethical concerns that may arise when companies prioritise speed over thoroughness. Distorted consciousness refers to a situation where people's understanding of reality is subtly manipulated or altered, often through language. In these examples above (Examples 3.1, 3.2 and 3.3), the use of connotations serves to distort consciousness by framing business practices in ways that align with certain ideologies without making those ideologies explicit. Neutral, traditional, and dynamic connotations each carry implicit messages that influence how students understand and interpret the text, potentially leading them to accept certain assumptions or beliefs without questioning them.

Level Two - Fairclough's Discursive Analysis

Fairclough's analysis looks at how these connotations contribute to broader discourse and how they reflect or challenge power structures. In (Example 3.1), neutral connotations the neutral tone supports a discourse that financial activities are non-controversial and objective, reinforcing the ideology that business decisions are purely technical rather than ethical or political. This can contribute to distorted consciousness by obscuring the power dynamics and moral implications of financial decisions. In (Example 3.2), traditional connotations support a discourse that favours established norms and practices, promoting an ideology that values continuity and tradition over innovation. This can distort consciousness by making the status quo seem more desirable or legitimate than newer, potentially disruptive approaches, which may offer more equitable or ethical alternatives. In (Example 3.3), dynamic connotations support a discourse of constant change and innovation, reflecting the ideology of progress and market-driven adaptability. This can distort consciousness by making rapid change seem universally positive, ignoring the potential downside or the unequal impact such change can have on different stakeholders.

Level Three - Van Dijk's Social Analysis (Macrostructure, Superstructure, Microstructure)

Van Dijk's social analysis helps us see how these connotations are embedded in the broader social and ideological structures. On a larger scale, the use of neutral, traditional, and dynamic connotations

reinforces different societal views about companies and their practices. Neutral connotations support the broader belief that business is inherently non-political and objective, while traditional connotations reinforce the idea that long-established practices are inherently better. Dynamic connotations promote the belief that innovation and change are always positive, which aligns with capitalist ideologies. The way these connotations are organised in the text, such as contrasting traditional and dynamic approaches, creates a narrative that companies must navigate between stability and innovation. This structure reflects a societal expectation that companies balance these two forces, and it can distort consciousness by making it seem that there are no alternatives to this balancing act. At a detailed level, the specific words and phrases chosen (e.g., "manage resources efficiently," "long-standing reputation," "dynamic accounting strategies") carry specific connotations that subtly influence how the reader interprets the text. These micro-level choices contribute to the overall distorted consciousness by framing business activities in ways that align with specific ideologies, such as efficiency, stability, and adaptability, without questioning the broader implications of these ideologies.

Example 4

Examples of register in companies below:

Example 4.1: Formal Register:

Companies adhere to Generally Accepted Accounting Principles (GAAP) to ensure the accuracy and reliability of financial statements. This formalised approach provides a standardised framework for financial reporting.

Example 4.2: Professional Register:

In the professional realm, companies engage in audits conducted by certified public accountants (CPAs) to ascertain the accuracy of financial records and provide assurance to stakeholders.

Example 4.3: Corporate Communication Register:

In annual reports, companies often employ a communicative register to convey financial performance to shareholders. The narrative provides a strategic overview of achievements, challenges, and prospects.

To explain how the textual analysis of Huckin, discursive analysis of Fairclough, and the macrostructure, superstructure, and microstructure social analysis of Van Dijk are applied to the

concept of register under distorted consciousness in the given examples above (Examples 4.1, 4.2 and 4.3), I will analyse it down as follows:

Level One - Huckin's Textual Analysis (Register)

In level one, Huckin's framework examines how different registers (formal, professional, and corporate communication) shape the understanding of the text. The choice of register in each example above (Examples 4.1, 4.2 and 4.3) carries specific implications for how information is conveyed and perceived, potentially contributing to distorted consciousness by normalising certain perspectives. In example 4.1, the use of formal language, such as "Generally Accepted Accounting Principles (GAAP)," implies a standard, authoritative approach to financial reporting. This formalised register may contribute to distorted consciousness by presenting financial principles as universally accepted and beyond questioning, obscuring the fact that they are constructed within a specific ideological framework. In example 4.2, in the phrase "audits conducted by certified public accountants (CPAs)," the professional register emphasises expertise and authority. This can distort consciousness by creating a perception that only professionals can engage in meaningful financial scrutiny, potentially marginalising non-experts and limiting broader societal critique of corporate practices. In example 4.3, the use of corporate communication in annual reports ("convey financial performance to shareholders") focuses on strategic narratives and achievements. This register can distort consciousness by framing the company's activities in a way that highlights successes and downplays risks or failures, subtly influencing how shareholders perceive the company's performance. Distorted consciousness occurs when the way information is presented influences the student's perception in a way that aligns with certain ideologies or interests, often without the reader realising it. In these examples above (Examples 4.1, 4.2 and 4.3), the use of formal, professional, and corporate communication registers contributes to distorted consciousness by framing corporate practices in ways that normalise certain perspectives (e.g., the inevitability of GAAP, the authority of CPAs, the positivity of corporate narratives) and downplay others. In Example 4.1 it distorts consciousness by presenting financial principles as objective and unquestionable. Example 4.2 also distorts consciousness by emphasising the authority of professionals and limiting broader societal input and in example 4.3 it further distorts consciousness by framing corporate narratives in a positive light, potentially obscuring risks, or ethical concerns.

Level Two - Fairclough's Discursive Analysis

Fairclough's analysis of level two looks at how the choice of register contributes to broader discourses and power dynamics, reflecting specific ideologies. In example 4.1, the formal register reflects a discourse of standardisation and regulation, promoting an ideology that values uniformity and compliance. This can distort consciousness by making these standards appear inevitable or unchangeable, rather than socially constructed and open to challenges. In example 4.2, the professional register supports a discourse of expertise and specialisation, reinforcing the ideology that professionals hold the knowledge and power to interpret financial data accurately. This can lead to distorted consciousness by creating a dependency on professionals and limiting the agency of non-experts to question or understand financial matters independently. In example 4.3, the corporate communication register supports a discourse of corporate transparency and accountability, but often in a controlled and strategic manner. This reflects an ideology that emphasises the importance of positive corporate narratives, which can distort consciousness by making companies seem more transparent and responsible than they may be.

Level Three - Van Dijk's Social Analysis (Macrostructure, Superstructure, Microstructure)

Van Dijk's social analysis of level three helps us understand how these registers are embedded in larger social structures and contribute to distorted consciousness. At a broader level, the different registers reinforce societal expectations about how companies should communicate financial information. The formal, professional, and corporate registers contribute to the overall societal belief that businesses operate within well-defined, professional, and transparent frameworks, potentially obscuring underlying ethical or social issues. The use of formal and professional registers structures the text in a way that prioritises technical accuracy and professional authority. This hierarchy can distort consciousness by marginalising other perspectives, such as those of employees, consumers, or communities affected by corporate actions, who may not have the same access to or understanding of formal and professional language. At a detailed micro level, the specific language choices within each register contribute to distorted consciousness by framing financial activities in specific ways. For example, the formal register's focus on standards like GAAP presents financial practices as neutral and objective, while the professional register emphasises the role of certified experts, and the corporate communication register focuses on presenting a positive corporate image. These choices subtly influence how readers perceive and understand the company's actions.

Summary

Huckin's textual analysis reveals how connotations shape the reader's understanding, Fairclough's discursive analysis shows how these connotations reinforce specific ideologies, and Van Dijk's social analysis illustrates how these connotations are embedded in larger societal structures, contributing to distorted consciousness. On the other hand, Huckin's textual analysis reveals how different registers influence the student's understanding, Fairclough's discursive analysis shows how these registers support specific ideologies, and Van Dijk's social analysis illustrates how these registers are embedded in larger societal structures, all contributing to distorted consciousness.

8.4 DISCOURSE THREE: ENLIGHTENMENT

Enlightenment in this context involves the textbook's role in providing students with clear, accurate, and insightful knowledge about companies, helping them gain a deeper understanding of corporate structures and their economic roles (Israel, 2006).

XABA LIMITED CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 20.7		
Operating activities		XXX
Financing activities		XXX
Investing activities		XXX
Increase (or decrease) in cash		XXX

NKOMO HOLDINGS LTD INCOME STATEMENT FOR 20.7	
	20.7
Sales	500 000
Cost of sales	(300 000)
Gross profit	200 000
Operating expenses	163 000
Salaries & wages	120 000
Depreciation	12 000
Sundry expenses	31 000
Operating profit	37 000
Interest expense	(7 000)
Net profit before tax	30 000
Taxation	(13 500)
Net profit for the year	16 500

Vuka Ltd: Repurchase of shares & Net asset value

The financial director of Vuka Ltd has prepared a draft set of financial statements which reflect the following on 30 June 20.7.

SHAREHOLDERS' EQUITY	
Ordinary share capital (700 000 shares)	8 750 000
Retained income	810 000
Ordinary shareholders equity	9 560 000
RETAINED INCOME	
Retained income at beginning of year	440 000
Net profit for year	1 350 000
Dividends on ordinary shares (140 cents per share)	(980 000)
Retained income at end of year	810 000

Illustration 8.3

To explain how textual analysis (Huckin), discursive analysis (Fairclough), and social analysis (Van Dijk) based on enlightenment are implemented in these images above (Illustration 3), I will analyse it step by step:

Level One - Huckin's Textual Analysis

Enlightenment in level one of Huckin's textual analysis refers to the way the text imparts knowledge to the reader, helping them gain insight into the financial realities of a company. In the images above (Illustration 3), the cash flow statement, income statement, and retained income examples serve to educate the student on how companies manage and report their finances. The structured format, specific figures, and clear categorisation of financial data aim to clarify complex financial concepts, thereby providing enlightenment to students learning about financial accounting.

Level Two - Fairclough's Discursive Analysis

Fairclough's analysis of level two focuses on how the language used in texts can both reflect and shape social practices. Here, enlightenment is seen in how discourse promotes transparency and understanding. The financial statements shown in the images use precise, professional language that emphasises clarity and accuracy. The discourse is not just about presenting data; it also subtly instructs the reader on the importance of transparency in financial reporting, thereby promoting an ethical understanding of corporate practices.

Level Three - Van Dijk's Social Analysis (Macrostructure, Superstructure, Microstructure)

In level three the overall structure of financial statements (e.g., cash flow, income statement) reflects the societal importance of financial transparency and accountability. Enlightenment is shown at this macro level by emphasising that clear and structured financial reporting is essential for trust in corporate governance. At a level of superstructure, the format and organisation of these financial documents are standardised, representing societal norms and expectations in financial discourse. Enlightenment here relates to educating the reader on the expected formats and conventions of financial reporting, which align with professional standards. At the micro level, the specific language choices and figures provide detailed knowledge. Enlightenment is achieved by breaking down complex financial information into understandable components, allowing students to grasp the intricacies of financial statements.

Example 5

Examples of agencies in companies are below:

Example 5.1: Stakeholder Agency

Shareholders, as key stakeholders, exercise agency by participating in voting processes that influence significant company decisions, including the appointment of the board of directors.

Example 5.2: Financial Reporting Agency

Companies demonstrate agency in financial reporting, where they compile and present financial information to stakeholders, providing a transparent view of their economic activities.

Example 5.3: Auditing Agency

External auditors serve as agents of accountability, independently verifying a company's financial statements to ensure accuracy and adherence to accounting standards.

To explain how textual analysis (Huckin), discursive analysis (Fairclough), and social analysis (Van Dijk) based on agency under enlightenment are implemented in the given examples above (Examples 5.1, 5.2 and 5.3), I will analyse it as follows:

Level One - Huckin's Textual Analysis (Agency)

In Huckin's framework of level one, the text functions to highlight the roles and actions (agency) of various actors within a company, such as shareholders, companies themselves, and auditors. Enlightenment is achieved by making the roles and responsibilities of these agents clear to the reader. In example 5.1, the text explains that shareholders exercise their agency by participating in decision-making processes. This gives readers insight into the power and influence that shareholders hold, enlightening them about the governance structures within companies. In example 5.2, the text emphasises the company's role in financial reporting, showing how companies actively compile and present information to stakeholders. This highlights the agency of the company in managing its image and financial transparency, helping the reader understand the importance of accurate reporting. In example 5.3, it highlights the role of external auditors as agents of accountability, the text educates the student on the importance of independent verification. This enlightenment helps students grasp the checks and balances that exist in corporate financial practices.

Level Two - Fairclough's Discursive Analysis

Fairclough's analysis of level two will look at how discourse constructs the notion of agency and empowers different actors (e.g., shareholders, companies, auditors). Enlightenment is achieved by using language that emphasises the roles and responsibilities of these actors within the financial ecosystem. In example 5.1, the discourse frames shareholders as active participants in governance, using terms like "participating in voting processes" to construct their role as crucial decision-makers. This discourse helps enlighten the reader about the significance of shareholder agencies in shaping company policy. In example 5.2, the language used ("compile and present financial information") positions companies as proactive agents in financial reporting. This choice of words enlightens the reader about the company's responsibility to maintain transparency and fulfill its obligations to stakeholders. In example 5.3, describing auditors as "agents of accountability" reinforces their role in ensuring financial integrity. This language not only assigns a significant role to them but also educates the students about the importance of independent audits in maintaining corporate transparency.

Level Three - Van Dijk's Social Analysis (Macrostructure, Superstructure, Microstructure)

Van Dijk's framework of level three looks at how the structures of discourse (macro, super, and micro) reflect and reinforce social roles and agency. Enlightenment is achieved by showing how different agents (shareholders, companies, auditors) operate within these structures. At a macro level, the overall structure of the text positions shareholders, companies, and auditors as key agents in the financial system. Enlightenment at this level is achieved by educating the reader on how these agents contribute to corporate governance and financial integrity. At the superstructure level, the organisation of the text (e.g., presenting agency roles in distinct sections) reflects societal expectations around corporate accountability and transparency. By structuring the text this way, the textbook enlightens readers on the importance of clearly defined roles in financial practices. At a microstructure level, the specific language used in each example 5.1, 5.2 and 5.3 above (e.g., "exercise agency," "demonstrate agency," and "serve as agents") highlights the active roles of different participants in the financial ecosystem. Enlightenment at the micro level is achieved by providing detailed descriptions of how these agents contribute to the overall functioning of the company.

Summary

These financial statements aim to enlighten students by providing them with clear, accurate, and structured information. By presenting data in a way that is easy to understand, the textbook aligns with the educational goal of increasing financial literacy. The presupposition is that by understanding these financial concepts, students will be better equipped to engage with and contribute to the financial world, embodying the broader educational aim of enlightenment through knowledge acquisition. The concept of agency under enlightenment is implemented in examples 5.1, 5.2 and 5.3 above by clearly defining the roles and responsibilities of shareholders, companies, and auditors. By emphasising the active participation and influence of these agents within the financial system, the text enlightens students about the importance of each agent's contribution to corporate governance and financial transparency. Through textual analysis, discursive analysis, and social analysis, examples 5.1, 5.2 and 5.3 above demonstrate how agency is exercised within the financial ecosystem, helping students gain a deeper understanding of the dynamics at play.

8.5 DISCOURSE FOUR: PROMINENCE AND SUPERIORITY

This refers to how the textbook emphasises certain companies, roles, or individuals as more important or valuable, reinforcing hierarchies of power within the corporate world (Van Dijk, 2008).

Example 6

Examples of topicalisation in companies are below:

Example 6.1: Auditing and Assurance Services:

In this example, I will topicalise the role of auditing and assurance services in companies. Auditors play a vital role in ensuring the accuracy and reliability of financial information, providing stakeholders with confidence in the integrity of company reports.

Example 6.2: Financial Statement Analysis:

Our focus in this module is to topicalise the art of financial statement analysis. I will equip students with the skills to interpret balance sheets, income statements, and cash flow statements, allowing them to evaluate the financial health of companies.

To explain how textual analysis (Huckin), discursive analysis (Fairclough), and social analysis (Van Dijk) based on topicalisation under prominence and superiority are implemented in the examples provided above (Examples 6.1 and 6.2), I will analyse it as follows:

Level One - Huckin's Textual Analysis (Topicalisation)

In Huckin's framework of level one, topicalisation refers to how certain topics are made prominent or highlighted within the text. By making specific topics such as "auditing and assurance services" and "financial statement analysis" the focus of the discourse, the text emphasises their importance and superiority in the context of corporate financial practices. In example 6.1, the topic of auditing is presented as vital and central to corporate governance, positioning auditors as key figures who ensure the reliability of financial reports. This topicalisation creates a sense of prominence, elevating the role of auditors in the financial ecosystem and presenting them as superior guardians of financial integrity. In example 6.2, by focusing on the analysis of financial statements, the text elevates this skill as crucial for understanding a company's financial health. This topicalisation emphasises the superiority of those who possess the skills to interpret complex financial data, positioning financial analysts and accountants as prominent figures in the corporate world.

Level Two - Fairclough's Discursive Analysis

In level two, Fairclough's discursive analysis examines how language constructs and reinforces the prominence and superiority of certain roles or activities. By topicalising auditing and financial statement analysis, the text uses language to emphasise their significance and elevate the status of professionals in these fields. In example 6.1, the discourse frames auditors as "vital" and "ensuring accuracy," which linguistically constructs their role as both prominent and superior in the financial process. This language creates a hierarchy where auditors are seen as essential figures whose work underpins the trustworthiness of company reports. In example 6.2, the text uses phrases like "equip students with the skills" and "evaluate financial health," which discursively elevates the importance of financial statement analysis. This emphasis on skill and evaluation creates a sense of superiority for those who master these techniques, positioning them as indispensable in the financial decision-making process.

Level Three - Van Dijk's Social Analysis (Macrostructure, Superstructure, Microstructure)

In level three, Van Dijk's analysis focuses on how social structures and power dynamics are reflected in discourse. By topicalising auditing and financial statement analysis, the text reinforces the social hierarchy in which these roles are seen as superior and prominent within the corporate world. At the macro level, the overall structure of the text places auditing and financial analysis at the forefront of corporate practices, reinforcing their prominence in the broader financial ecosystem. This structuring supports the social perception that these activities are superior and essential for corporate success. At a superstructure level, the organisation of the text into distinct units focusing on auditing and financial analysis reflects societal values that prioritise accuracy, reliability, and financial expertise. This structure helps to solidify the prominence of these roles in the student's mind. On a micro level, the specific language used in these examples (e.g., "vital role," "ensure accuracy," "equip students with skills") reinforces the superiority of auditing and financial analysis. This micro-level discourse contributes to the broader social understanding that these activities are of utmost importance in the corporate world.

Example 7

Examples of connotation in companies are below:

Example 7.1: Global Connotations

Multinational companies, operating on a global scale, navigate complex international accounting standards to facilitate cross-border business transactions.

Example 7.2: Compliance Connotations

Companies prioritise compliance with legal and regulatory frameworks, adhering to accounting standards to ensure transparency and accountability in financial reporting.

To explain how textual analysis (Huckin), discursive analysis (Fairclough), and social analysis (Van Dijk) based on connotation under prominence and superiority are implemented in the examples provided above (Examples 7.1 and 7.2), we can analyse it as follows:

Level One - Huckin's Textual Analysis (Connotation)

In level one of Huckin's framework, connotation refers to the underlying meanings or associations that words carry, which can influence how a topic is perceived. In this case, the use of terms like "global" and "compliance" bring with them connotations of sophistication, complexity, and authority, contributing to the perceived prominence and superiority of multinational companies and compliance efforts. In example 7.1, the text emphasises multinational companies, implying that operating on a global scale inherently requires superior knowledge and skills. The connotation of "global" suggests a level of prominence and complexity that sets these companies apart from smaller, domestic ones. In example 7.2, by focusing on compliance with legal and regulatory frameworks, the text connotes that companies adhering to these standards are superior in terms of transparency and accountability. Compliance is presented as a marker of corporate integrity and prominence, reinforcing the importance of following established norms and rules.

Level Two - Fairclough's Discursive Analysis

In level two, Fairclough's discursive analysis examines how language and connotations construct and reinforce social hierarchies. The connotations of "global" and "compliance" in the discourse construct an image of multinational companies as superior entities that embody professionalism and authority. In example 7.1, the discourse around multinational companies emphasises their ability to navigate "complex international accounting standards." This creates a connotation of superiority, as these companies are portrayed as more advanced and capable due to their global reach and expertise. In example 7.2, the emphasis on companies prioritising "compliance with legal and regulatory frameworks" positions them as morally and ethically superior. The language used constructs a narrative in which adherence to standards and regulations is not just a requirement but a mark of excellence and trustworthiness.

Level Three - Van Dijk's Social Analysis (Macrostructure, Superstructure, Microstructure)

Van Dijk's analysis focuses on how connotations in discourse reflect and reinforce social power structures. The connotations of "global" and "compliance" reinforce the superiority of multinational companies and compliant organisations within the social hierarchy of the business world. At the macro level, the emphasis on global operations and compliance suggests that companies engaged in these

activities occupy a prominent position within the global economy. This macro-level structuring reinforces the idea that such companies are superior due to their international influence and adherence to regulations. At the level of superstructure, the organisation of the text into topics such as global operations and compliance highlights these areas as key elements of business success. This structure reflects societal values that prioritise global reach and regulatory adherence, reinforcing the prominence of companies that excel in these areas. On a micro level, the specific language and connotations associated with "global", and "compliance" contribute to the perception of superiority. The use of these terms in the discourse subtly reinforces the idea that companies operating on a global scale and prioritising compliance are more advanced and respectable than those that do not.

8.6 CONCLUSION

The concept of topicalisation under prominence and superiority is implemented in these examples by emphasising the critical roles of auditing and financial statement analysis in corporate governance. Through textual analysis, the text highlights these topics as central to understanding corporate financial practices. Discursive analysis reveals how language is used to construct the prominence and superiority of auditors and financial analysts, positioning them as key figures in ensuring financial accuracy and health. Finally, social analysis shows how these discourses reflect and reinforce broader social structures that prioritise financial expertise and reliability, solidifying the prominence and superiority of these roles within the corporate world. The concept of connotation under prominence and superiority is implemented in examples 7.1 and 7.2 above by using language that carries positive associations with global operations and compliance. Through textual analysis, the text highlights these connotations, positioning multinational companies and compliance efforts as central to business success. Discursive analysis reveals how these connotations construct a narrative of superiority, presenting global and compliant companies as more advanced and reliable. Finally, social analysis shows how these connotations reflect broader social structures that prioritise global influence and regulatory adherence, reinforcing the prominence and superiority of companies that excel in these areas. Considering these observations, the following chapter presents the key findings of the study and offers recommendations. The aim is to critically reflect on how the analysed textbooks construct corporate discourse, identify the implications for teaching and learning, and propose strategies to foster more balanced and inclusive representations of companies in Accounting education. These findings and recommendations are presented to inform future textbook development, curriculum design, and pedagogical practices in South Africa and similar

contexts.

CHAPTER 9

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

9.1 INTRODUCTION

This chapter on how companies are represented in Grade 12 Accounting textbooks marks the conclusion of an extensive research expedition. This pivotal chapter consolidates the study's outcomes, elucidates the broader importance of the findings, and provides a contemplative conclusion to the investigation. This chapter emerges as a narrative link connecting empirical evidence, the academic environment, and the practical implications of the research. I navigate a condensed, yet comprehensive overview of the primary discoveries unearthed during the empirical inquiry. The focus is on presenting an apparent synthesis of patterns, trends, and significant observations derived from the analysis of Grade 12 Accounting textbooks. This summary aims to give readers a concise understanding of the empirical contributions and insights unfolding throughout the research journey.

The recommendations section in the examination of companies' representation in Grade 12 Accounting textbooks plays a pivotal role in providing well-informed suggestions and insights. These recommendations are derived from a comprehensive analysis undertaken throughout the study, specifically offering practical guidance to educators, curriculum developers, policymakers, and other stakeholders involved in shaping secondary-level accounting education. As I delve into this segment, it becomes a roadmap for potential improvements, modifications, and considerations that can enhance the learning experience for Grade 12 learners studying accounting.

The culmination of this chapter marks the conclusion of the research odyssey. It encapsulates the overarching implications derived from the study's findings, emphasising their significance and lasting impact. Reflections on the study's limitations are considered, and potential directions for future research are suggested. Through this conclusion, the research not only concludes its investigation but also outlines a roadmap for ongoing exploration in the Grade 12 Accounting education field. This chapter functions as a narrative conclusion, intertwining empirical insights, academic contributions, and contemplative reflections. This chapter ensures that the research's

significance reverberates beyond the confines of the study, contributing to the broader dialogue on how companies are represented in Grade 12 Accounting textbooks.

9.2 THE PURPOSE AND OBJECTIVES OF THE STUDY

This study of the representation of companies in Accounting Grade 12 textbooks is significant because it intends to analyse, theorise and conceptualise how the section relating to companies is represented in the four prescribed South African Accounting textbooks for Grade 12 learners.

The specific objectives of the study were:

- To analyse the discourses and ideologies embedded in the representation of companies in Grade 12 Accounting textbooks.
- To investigate how corporate practices, power relations, and ethical considerations are portrayed in these textbooks.
- To explore the reasons behind the specific representations of companies in these textbooks and their potential impact on learners' perceptions of businesses and economic systems.

This study is grounded in the need to critically examine the representation of companies in Grade 12 Accounting textbooks in South Africa through the lens of Critical Discourse Analysis (CDA).

First, the research aims to analyse the discourses and ideologies embedded in textbook narratives. This objective aligns with the foundational principle of CDA—that discourse is not neutral, but a social practice that reflects and reinforces dominant ideologies and power structures (Fairclough, 1992; Van Dijk, 2006). By analysing the language used in these textbooks, the study seeks to uncover how ideological assumptions about capitalism, corporate behaviour, and economic rationality are constructed and normalized.

Second, the study aims to investigate how corporate practices, power relations, and ethical considerations are portrayed in these educational texts. This involves examining how companies are framed in terms of authority, influence, and moral responsibility. Research has shown that school textbooks often reflect a narrow economic worldview that privileges large corporations and market-oriented thinking while downplaying critical perspectives on inequality, labour, or environmental justice (Apple, 2004; Magwanyana, 2022).

Third, the study seeks to explore the reasons behind the specific representations of companies and their potential impact on learners' perceptions of businesses and economic systems. This includes examining how textbooks may shape learners' understanding of corporate values, governance, and the legitimacy of capitalist practices. According to Janks (2010), the way knowledge is constructed in school texts has real effects on learners' identities and ideologies. Understanding these implications is essential for informing curriculum development and promoting critical, inclusive, and democratic economic education in South African schools.

The research questions are:

1. What discourses and ideologies shape the representation of companies in Grade 12 Accounting textbooks?
2. How do these textbooks construct narratives around corporate practices, power dynamics, and ethical responsibilities?
3. Why do Grade 12 Accounting textbooks represent companies in a particular way, and what are the implications for learners' understanding of the corporate world?

This study is situated within the field of textbook analysis using Critical Discourse Analysis (CDA) to interrogate how companies are represented in Grade 12 Accounting textbooks in South Africa. At its core, the study explores what discourses and ideologies shape these representations, how these narratives are constructed, and the implications they hold for learners' understanding of the corporate world.

The first question - What discourses and ideologies shape the representation of companies?

Addresses the ideological underpinnings that influence which corporate values, roles, and practices are emphasized or marginalized in the textbook content. Drawing from Fairclough's (1992, 2001) framework, this study recognizes discourse as a social practice that reflects and reproduces power relations and dominant ideologies, such as neoliberalism, managerialism, and market-centric logic, commonly found in educational texts (Apple, 2004; Van Dijk, 2006).

The second question - How do these textbooks construct narratives around corporate practices, power dynamics, and ethical responsibilities?

Highlights the need to investigate the linguistic and semiotic strategies used in these textbooks.

Textbooks often frame corporations as inherently rational, efficient, and ethical actors, using legitimizing discourse that conceals exploitative or unequal practices (Smith & Sheyholislami, 2022).

Through both textual and discursive analysis, the study identifies how companies are positioned as authoritative entities, while ethics and accountability may be selectively framed or diluted to serve ideological agendas (Magwanyana, 2022).

The third question - Why do these textbooks represent companies in a particular way, and what are the implications for learners?

Moves the analysis beyond description to critical evaluation. The study explores how specific portrayals may reinforce dominant capitalist ideologies and normalize corporate hegemony, potentially shaping learners’ understanding of the economy, citizenship, and business ethics. As learners internalize these constructed narratives, their perceptions of corporate power, accountability, and justice may align more with textbook discourses than with the complex realities of the business world (Janks, 2010; Mulumba, 2019). Ultimately, the study contributes to the call for more socially just and ideologically transparent educational materials in South African schooling.

9.3 SUMMARY OF THE KEY FINDINGS

Below is a structured matrix for analysing and comparing the representation of companies in Grade 12 Accounting textbooks (Book A, Book B, Book C and Book D) based on the specified characteristics. The comparative insights section highlights individual textbook differences under each characteristic.

Characteristic/Element	Book A	Book B	Book C	Book D	Analysis Across Texts
Discourse and Ideology	Focuses on large corporations as key drivers of economic progress.	Balances ethics and sustainability with corporate growth.	Prioritises governance, compliance, and profitability.	Advocates entrepreneurship and SME development.	Book A idealises multinationals; Book B highlights sustainability; Book C emphasises compliance; Book D encourages

					entrepreneurship.
Distorted Consciousness	Projects an idealised corporate world without addressing systemic issues.	Acknowledge societal challenges but lack critical depth.	Reinforces traditional corporate structures without questioning.	Minimally addresses inequities but emphasises inclusivity.	Book A and Book C overlook systemic inequities; Book B offers partial critique; Book D promotes inclusiveness.
Enlightenment	Simplifies shareholder roles but lacks focus on societal impacts.	Uses case studies to show companies addressing social challenges.	Demonstrate success through adherence to governance standards.	Encourages corporate responsibility and local economic development.	Book B excels in societal focus; Book D emphasises responsibility; Book A and Book C focus on corporate roles or governance.
Prominence and Superiority	Glorifies multinational corporations over SMEs.	Balances discussion of SMEs and large corporations.	Emphasises multinationals as benchmarks for success.	Highlights SMEs' contributions and entrepreneurial ventures.	Book C and Book A focus on multinationals; Book B and Book D balance their approach.
Self-depreciating	Minimal discussion on South African companies' global competitive-	Acknowledge local companies but often compare them unfavorably.	Rarely mentions South African success stories.	Promotes optimism about local companies' potential.	Book D portrays South African companies positively; Book A , Book B and Book C tend to

	ness.				diminish their achievements.
Language Use	Use formal, technical language suitable for advanced learners.	Accessible language with clear explanations for complex terms.	Overuses jargon, limiting accessibility.	Balances technical and accessible language effectively.	Book B and Book D provide better accessibility; Book A and Book C are more technical.
Power Relations	Reinforces traditional hierarchies (management over employees).	Discusses hierarchies with some recognition of workers' contributions.	Upholds conventional corporate hierarchies.	Advocates participatory and inclusive management.	Book D challenges hierarchies; Book A and Book C reinforce traditional structures, with Book B offering partial balance.
Ideologies	Dominated by capitalist ideologies, focusing on profit maximisation.	Advocates sustainability and ethical practices.	Prioritises profit with limited discussion of ethics or sustainability	Combines capitalism with entrepreneurial inclusivity.	Book B incorporates ethics; Book D blends ideologies; Book A and Book C are predominantly capitalist.
Social Actors	Focuses on shareholders and CEOs, neglecting workers and communities.	Broaden representation to include workers and communities.	Prioritises leadership and investors over other stakeholders.	Highlights diverse stakeholders, including employees and communities.	Book D and Book B offer more balanced perspectives, while Book A and Book C

					favour elites.
Intertextuality	Limited references to real-world companies; relies on hypothetical cases.	Integrates South African and international case studies effectively.	Limited use of real-world examples focuses on theoretical scenarios.	Employs real-world contexts and local examples for engagement.	Book B and Book D excel in intertextuality, providing richer real-world connections Book A and Book C lack real-world connections.
Contextual Factors	Weak integration of South African socio-economic realities.	Links corporate practices to South Africa's challenges like inequality.	Neglects local contexts, presenting generic corporate views.	Strongly ties corporate lessons to local socio-economic challenges.	Book D and Book B address local contexts better; Book A and Book C lack South African relevance.

Table 9.1: Summary of the key findings

DISCUSSION OF THE KEY FINDINGS

The critical discourse analysis of the four Grade 12 Accounting textbooks—Book A, Book B, Book C and Book D reveals varied approaches in the representation of companies, shaped by underlying ideologies, socio-economic priorities, and pedagogical objectives. These differences highlight the diverse ways in which learners are exposed to the concepts of business and corporate dynamics, fostering either

traditional perspectives or critical engagement with societal issues. The theme of self-depreciating manifests through the portrayal of local South African companies and their roles within the global and domestic economy. This theme often intersects with the broader ideologies embedded in each textbook. The analysis of ideologies reveals distinct ideological frameworks shaping their representations of companies. These ideologies influence how learners perceive business practices, power dynamics, and corporate roles in society.

The textbooks display distinct ideological underpinnings in their portrayal of companies. Book A emphasises multinational corporations, aligning with a neoliberal capitalist perspective that prioritises global economic integration over local empowerment (Fairclough, 2003). In contrast, Book B balances corporate narratives with ethical considerations, incorporating themes of sustainability and corporate social responsibility (Mahlasela, 2023). Book C largely focuses on corporate governance and compliance, showcasing a legalistic and structured view of business. Meanwhile, Book D uniquely promotes the role of small and medium enterprises (SMEs), emphasising their potential to drive local economic growth and inclusivity, particularly in the South African context (Magwanyana, 2023). The idealisation of corporate structures is a recurring theme, although its extent varies. Book A and Book C often present overly optimistic views of corporate operations, marginalising systemic challenges like inequality and environmental concerns. Book B introduces some critical engagement with these issues, yet the critique remains surface-level. Conversely, Book D adopts a more realistic stance, explicitly addressing socio-economic challenges faced by SMEs and the broader South African business environment (Maposa, 2021). The textbooks differ significantly in their ability to enlighten and empower learners. Book B excels in fostering critical thinking through practical examples that connect corporate success to societal well-being. Similarly, Book D emphasises entrepreneurial empowerment, particularly for marginalised groups, aligning with South Africa's transformative economic goals (Mahlasela, 2023).

In contrast, Book A and Book C focus on traditional profit-driven narratives, limiting learners' exposure to alternative business models and practices. Corporate prominence is portrayed differently across textbooks. Book A and Book C elevate large corporations as the standard of success, overshadowing SMEs and their contributions. In contrast, Book D challenges this narrative by positioning SMEs as key players in achieving economic inclusivity and resilience. Book B takes a middle ground, acknowledging both large corporations and smaller businesses, thus providing a more balanced view. Book A demonstrates a subtle form of self-depreciation by prioritising narratives of large multinational corporations, often at the expense of local enterprises. South African companies, particularly SMEs, are frequently depicted as less innovative or less capable than their global counterparts. This implicit

comparison fosters a sense of inferiority, which may undermine learners' perceptions of the potential for local businesses to compete globally (Fairclough, 2003). Book B introduces global comparisons, it actively integrates examples of South African businesses making meaningful societal contributions. However, these examples are sometimes overshadowed by case studies of international corporations, inadvertently presenting local businesses as secondary or less significant in the global economy (Mahlasela, 2023). Book C focuses on governance and compliance frameworks in this textbook highlights the operational strengths of multinational corporations, with limited emphasis on the adaptive resilience and innovation of local companies. This approach risks reinforcing the perception that South African businesses are merely rule-followers rather than proactive leaders in economic development (Magwanyana, 2023). Book D offers the most empowering portrayal of South African enterprises, particularly SMEs. However, occasional comparisons with multinational corporations suggest a self-depreciating tone when highlighting challenges such as resource constraints or limited market access. Despite these moments, the textbook largely celebrates the resilience and contributions of local companies to national economic development (Maposa, 2021).

The self-depreciating undertones in Book A and Book C reflect a broader systemic bias in educational materials, where global narratives often overshadow local contexts. This representation can negatively influence learners' perceptions of South African companies, fostering a belief that local businesses are less capable or innovative. On the other hand, Book B and Book D attempt to counterbalance this narrative by incorporating positive representations of South African businesses. However, both could further enhance the prominence of local success stories to inspire learners. The depiction of power within companies varies from hierarchical portrayals in Book A and Book C to more participatory narratives in Book B and Book D. These distinctions reflect broader trends in business management, with the latter advocating for stakeholder inclusivity and shared decision-making (Fairclough, 2003). Language use also influences accessibility, with Book B and Book D adopting simpler, learner-friendly language, while Book A and Book C rely on formal, technical terms that may alienate some learners (Maposa, 2021). Book A aligns predominantly with neoliberal capitalist ideology. It emphasises profit maximisation, efficiency, and global competitiveness, portraying large multinational corporations as the ideal model. South African businesses are often framed within a globalised narrative that prioritises market-driven economic growth over social and environmental considerations (Fairclough, 2003). This ideological focus risks marginalising alternative business models that prioritise local needs and community empowerment. In Book B a mixed ideology emerges in this textbook, balancing neoliberal perspectives with elements of corporate social responsibility and sustainability. By incorporating themes of ethical

business practices and environmental stewardship, Book B reflects a shift towards a more socially conscious business ideology (Mahlasela, 2023).

However, these themes are sometimes overshadowed by traditional capitalist values, especially in discussions of financial reporting and governance. The ideological focus in Book C is rooted in a rules-based and compliance-driven narrative. This textbook place significant emphasis on corporate governance, accountability, and adherence to regulatory frameworks. While this approach promotes transparency and ethical behaviour, it lacks critical engagement with broader systemic inequalities and societal challenges, reflecting a technocratic and managerial ideology (Janks, 1997). Book D adopts a transformative and developmental ideology, prioritising inclusivity, equity, and the promotion of SMEs. This textbook highlights the socio-economic role of companies in addressing unemployment, poverty, and inequality in South Africa. Its ideological framework is explicitly aligned with national development goals and the empowerment of marginalised groups, making it the most contextually relevant of the four (Maposa, 2021; Magwanyana, 2023).

Book A and, to a lesser extent, Book C, reflect a traditional neoliberal ideology that centres on profit and global competitiveness. This approach risks alienating learners from understanding the local and social roles of businesses. Book B attempts to integrate ethical and social considerations, bridging neoliberal and progressive ideologies. Book D provides the most progressive perspective, emphasising developmental priorities and the empowerment of local businesses as critical to South Africa's socio-economic transformation. The ideological orientation of each textbook significantly influences its educational outcomes. Textbooks like Book A may reinforce existing power structures and global dependencies, while Book D fosters a sense of agency and local pride. Balancing global business trends with local realities is critical to creating textbooks that are both pedagogically effective and ideologically empowering. Representation of stakeholders and intertextual connections further distinguish the textbooks. Book A and Book C primarily focus on shareholders and executives, marginalising employees and communities. Book B and Book D, however, introduce diverse stakeholders, fostering a holistic understanding of corporate dynamics (Magwanyana, 2023). The inclusion of real-world examples and case studies in Book B and Book D enhances intertextuality, making the content more engaging and relatable for learners. Alignment with South Africa's socio-economic realities varies significantly. Book D excels in contextual relevance by addressing issues like unemployment, inequality, and the role of SMEs in economic transformation. Book B also reflects contextual considerations but with less emphasis. Book A and Book C adopt a more globalised perspective, often neglecting local challenges and opportunities (Janks, 1997; Mahlasela, 2023).

RESEARCH QUESTIONS

1. What discourses and ideologies shape the representation of companies in Grade 12 Accounting textbooks?

The representation of companies in the four Grade 12 Accounting textbooks (*Book A, Book B, Book C and Book D*) reveals a varying degree of focus on corporate entities, often highlighting their economic roles rather than their social, environmental, or ethical dimensions.

The findings reveal the following:

- **Economic Focus:** Companies are primarily represented as contributors to economic growth, emphasising profitability, financial management, and compliance with accounting principles.
- **Limited Diversity:** There is often a lack of representation of small and medium enterprises (SMEs), cooperatives, or non-profit organisations, with a predominant focus on large corporations and multinational entities.
- **Neutral or Positive Representation:** Companies are generally portrayed in a neutral or favourable light, with a limited critique of unethical practices such as tax evasion or exploitation of labour.

Discussion:

This emphasis may align with the curriculum's aim of teaching students the technical skills of accounting, but it potentially overlooks critical perspectives, such as corporate accountability and the broader societal impacts of businesses. Such representation could reinforce a narrow view of companies, neglecting their role as social actors.

2. How do these textbooks construct narratives around corporate practices, power dynamics, and ethical responsibilities?

Companies are portrayed in ways that reflect traditional accounting principles, focusing on technical and operational aspects while marginalising critical and ethical considerations.

Key Findings:

- **Corporate Structure:** Companies are depicted as formal entities with hierarchical structures, emphasising the roles of directors, shareholders, and financial reporting responsibilities.
- **Profit-Driven Entities:** There is a recurring portrayal of companies as entities whose primary goal is profit maximisation, often overlooking broader social and environmental responsibilities.
- **Minimal Ethical Context:** The textbooks rarely engage with issues like corporate governance, social responsibility, or sustainability, presenting companies in a value-neutral manner.
- **Real-World Context:** Case studies and examples often highlight well-known corporations, but these are generally framed as models of success, without addressing potential biases or controversies surrounding their operations.

Discussion:

The portrayal focuses heavily on functional aspects, which aligns with preparing learners for technical accounting tasks. However, it risks normalising profit-driven narratives without encouraging students to critically evaluate the broader implications of corporate actions.

3. Why do Grade 12 Accounting textbooks represent companies in a particular way, and what are the implications for learners' understanding of the corporate world?

The representation of companies is shaped by the curriculum's focus on technical proficiency, alignment with accounting standards, and the priorities of South Africa's education system.

Revealed in the findings were the following:

- **Curriculum-Driven Representation:** The CAPS (Curriculum Assessment Policy Statement) for accounting emphasises technical competence, financial literacy, and preparation for future studies or work in the field, which influences the representation of companies as technical entities rather than social actors.
- **Alignment with Accounting Standards:** The textbooks aim to align with International Financial Reporting Standards (IFRS) and other accounting frameworks, which inherently focus on the financial aspects of companies.

- **Educational Focus:** The textbooks prioritise imparting practical skills, such as the preparation of financial statements, at the expense of critical engagement with the societal roles of businesses.
- **Publishing and Economic Factors:** The economic constraints of publishing and the need to cater to examination requirements may limit the scope of content, leading to a standardised portrayal of companies.

Discussion:

The observed representation reflects an attempt to meet educational and professional standards while remaining accessible to learners. However, it highlights the need for a more balanced approach that integrates critical perspectives, enabling students to understand not only the "how" but also the "why" behind accounting practices.

SUMMARY

The analysis highlights that Book B and Book D are more effective in aligning with South Africa's educational and socio-economic objectives, emphasising inclusivity, sustainability, and local empowerment. Book A and Book C, while thorough in corporate governance and traditional business structures, often overlook critical socio-economic issues. These findings underscore the need for educational materials that balance global business trends with local realities, fostering critical engagement and preparing learners for real-world challenges. Addressing self-depreciation in educational materials is crucial for fostering confidence and pride in local enterprises among learners. A stronger emphasis on the achievements and potential of South African companies, particularly SMEs, can help shift this narrative. This approach aligns with the broader goals of education in promoting national identity and preparing learners to contribute positively to the local economy. The ideologies embedded in these textbooks reflect their differing priorities, ranging from global competitiveness to local empowerment. A balanced ideological approach, such as that seen in Book B and Book D, provides learners with a more comprehensive understanding of companies and their roles in society. Future textbook revisions should aim to integrate global and local perspectives, promoting critical engagement and alignment with South Africa's socio-economic objectives.

9.4 RECOMMENDATIONS

Based on the findings from the analysis of the four textbooks—Book A, Book B, Book C and Book D—several recommendations can improve the representation of companies to foster a balanced, critical perspective in Grade 12 learners studying accounting in South Africa.

- **Incorporate Diverse Economic Models and Company Types:** To counter the dominance of large corporate entities and traditional capitalist models, textbooks should include examples of different economic systems and varied company structures, such as cooperatives, social enterprises, and small businesses. Integrating these models can broaden learners' understanding of the business landscape, highlighting that there are multiple ways to contribute economically and socially.
- **Enhance Critical Perspectives on Corporate Ethics and Social Responsibility:** Textbooks should present a balanced view by including case studies and discussions on corporate social responsibility (CSR) and the ethical challenges companies face. This addition would align with Wodak and Meyer's (2015) argument that educational texts should challenge and deepen students' critical engagement with economic systems. Such content can encourage learners to critically analyse the ethical dimensions of corporate behaviour, making them more discerning about the social impacts of companies.
- **Promote Awareness of Power Dynamics:** Acknowledging and examining the power dynamics present in the corporate world can help students understand the influence corporations wield. Following Van Dijk's (1993) framework, textbooks should reveal how companies interact with government, media, and society, often impacting public policy and individual lives. This recommendation would help learners better understand the intersection of business and socio-political power.
- **Include Perspectives on Economic Inequality and Social Justice:** Addressing economic inequality and its link to business operations can bring in themes of social justice, which are critical to an equitable educational experience. Content that discusses disparities between large corporations and smaller businesses or communities, especially in the South African context, would foster awareness of broader socio-economic issues and prepare learners for thoughtful engagement with societal challenges.
- **Use Specific Social Actors and Real-World Examples:** Textbooks can benefit from using more specific examples of social actors within companies, rather than generic or faceless

corporate entities. Van Leeuwen's (2008) framework on social actors suggests that personifying companies by including stories of real employees, leaders, and stakeholders can humanise the content and make the material more relatable to students.

- **Increase Intertextuality with Local Contextual References:** Incorporating South African case studies, local industry examples, and references to real-world situations relevant to the learners' context can make the content more engaging and applicable. This approach also aligns with critical discourse analysis principles, as it grounds textbook content in the students' lived realities and local socio-economic environment.
- **Encourage Self-Reflective and Inclusive Language:** Language that fosters critical thinking and includes diverse perspectives would help learners appreciate different viewpoints within the business context. Rather than promoting self-deprecating or unquestioning acceptance of corporate dominance, textbooks should empower students by encouraging them to question, reflect, and engage critically with the content.

These recommendations aim to support the development of a more well-rounded, critical, and socially aware understanding of companies within accounting education for Grade 12 learners in South Africa.

9.5 SUGGESTION FOR FUTURE RESEARCH

Future research based on the analysis of the four textbooks—Book A, Book B, Book C and Book D—could explore several key directions to build on findings about the representation of companies in Grade 12 accounting textbooks in South Africa.

- **Longitudinal Analysis of Discourse Shifts:** A longitudinal study could analyse updates in these textbooks over time, tracking how corporate discourse, ideology, and representation of companies evolve in response to economic, social, and policy changes. This approach could reveal shifts in educational objectives and ideologies, identifying whether updates introduce more critical, inclusive perspectives or maintain existing biases (Fairclough, 2013; Wodak & Meyer, 2015).
- **Comparative Studies Across Educational Phases and Regions:** Research comparing corporate discourse in textbooks across different educational phases—such as primary, secondary, and tertiary levels—could highlight how perceptions of companies are shaped throughout students' education. Additionally, a comparative analysis of textbooks from different

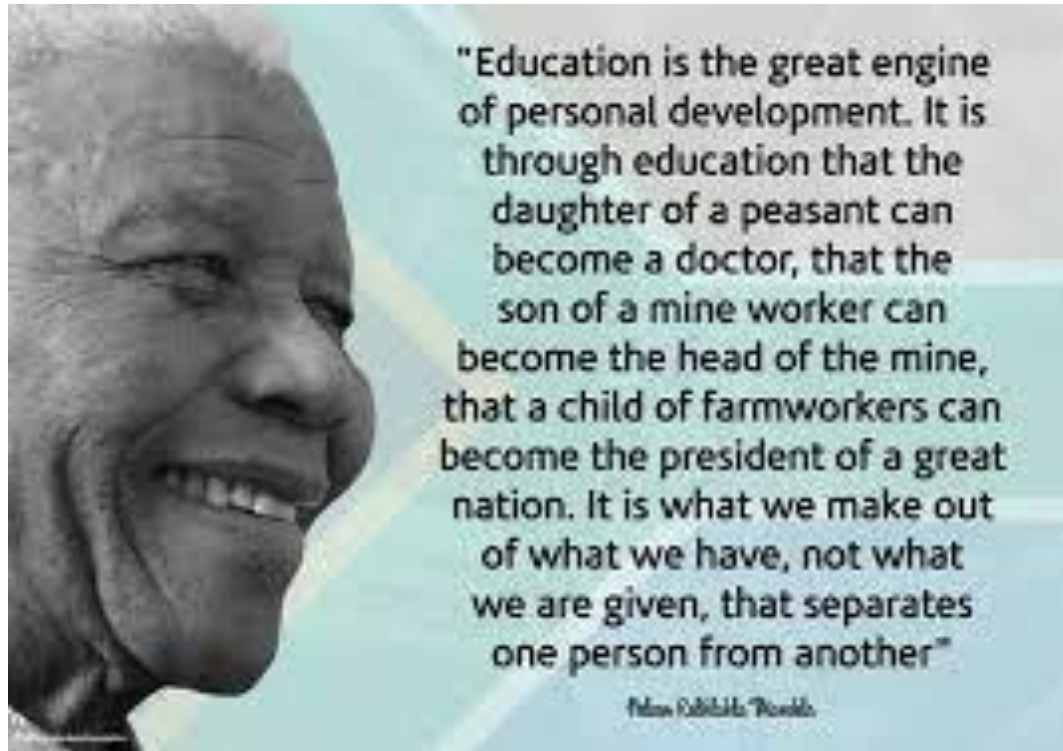
regions, including urban and rural areas, could provide insights into how regional contexts influence corporate representations (Macgilchrist, 2017).

- **Incorporation of Diverse Economic Models:** Future research could investigate whether newer editions of these textbooks introduce alternative economic models or emphasise corporate social responsibility (CSR) as a core concept. Such studies could focus on whether textbooks balance traditional capitalist values with models like social entrepreneurship, cooperatives, or community-driven economies, potentially widening students' perspectives on economic structures (Van Dijk, 1993).
- **Impact of Corporate Representation on Learners' Perceptions:** Examining how different representations of companies influence learners' career aspirations, values, and attitudes toward business could add a psychological and sociological dimension to the discourse analysis. Surveys or interviews with students could be conducted to assess how textbook content affects their understanding of companies and their role in society (Smith & Sheyholislami, 2022).
- **Teacher and Policy Perspectives on Corporate Representation:** Future studies could explore how teachers interpret and teach corporate content in textbooks and whether they supplement or critique the material to offer more balanced perspectives. Additionally, examining policymakers' perspectives on the goals and implications of corporate representations in education could reveal broader educational priorities and potential influences from business interests (Bernard, 2008).
- **Inclusion of Digital and Intertextual Content:** With the increasing use of digital resources, research could assess how multimedia or intertextual resources—such as case studies from real companies or interactive simulations—affect the representation of companies and economic ideologies. This research could examine whether digital materials promote a more dynamic, critical approach to corporate content compared to traditional print textbooks (Van Leeuwen, 2008).
- **Critical Discourse Analysis of Specific Company Case Studies:** Analysing individual case studies of South African companies included in these textbooks could reveal deeper insights into how certain companies are portrayed as role models. Future research might investigate whether these companies' real-world CSR and ethical practices align with their representations in educational materials, thus evaluating the authenticity of textbook portrayals (Kress, 2011).

These directions could contribute to a more comprehensive understanding of how accounting textbooks shape learners' views of the corporate world and inform improvements in curriculum design that better

serve social justice and critical engagement.

9.6 THE LAST WORD



9.7 CONCLUSION

The study's conclusion on the representation of companies in Grade 12 Accounting textbooks underscores several vital findings. It emphasises the valuable contributions of the research to the teaching and learning of accounting. The analysis reveals a diverse representation of companies in Grade 12 Accounting textbooks, encompassing business structures, financial statements, taxation, corporate governance, and ethical considerations. Variations and inconsistencies were identified across different educational materials. Identifying strengths and areas requiring improvement in the textbooks provides a nuanced understanding of the educational materials. This comprehensive assessment serves as a foundation for targeted enhancements. The study goes beyond identification and offers practical recommendations for improving the quality and effectiveness of Grade 12 Accounting education. These recommendations address issues such as standardisation of content, enhanced clarity, real-world application, and alignment with global standards. The focus on ethical considerations and corporate governance highlights their significance in accounting education. This

emphasis aims to instill ethical awareness and a sense of corporate responsibility in future accounting professionals. Exploring how textbooks prepare learners for advanced studies and professional certifications emphasises the importance of aligning educational materials with the demands of higher education and the accounting profession. The study underscores the value of incorporating practical applications and case studies into educational materials. This approach enhances students' ability to apply theoretical knowledge in real-world scenarios, fostering critical thinking and problem-solving skills. Examining recent developments and changes in accounting standards contributes to awareness of the dynamic nature of the accounting profession. This awareness is crucial for educators and students to stay current with evolving accounting standards.

The value of the study to teaching and learning accounting is that educators can leverage the findings and recommendations to enhance their teaching methodologies, ensuring a more standardised, clear, and comprehensive presentation of accounting concepts. This guidance aids educators in addressing the identified weaknesses and emphasising key areas. Curriculum developers can use the study's insights to refine accounting curricula, ensuring they align with current global standards, incorporate real-world applications, and effectively prepare learners for advanced studies and professional certifications. The study's focus on clarity, real-world application, and alignment with global standards contributes to learners' enhanced understanding of accounting concepts. This, in turn, better equips learners for future endeavours in the accounting and business sectors. The emphasis on ethical considerations and corporate governance contributes to instilling ethical awareness in learners, fostering a sense of responsibility and integrity in their future accounting careers. The study's insights into preparing learners for further studies and professional certifications contribute to their readiness for the challenges of higher education and the accounting profession. This preparation enhances learners' prospects for success in their future careers. In summary, the study provides a comprehensive assessment of the representation of companies in Grade 12 Accounting textbooks and offers valuable recommendations for improvement. Its significance lies in guiding educators, curriculum developers, and policymakers toward enhancing the quality and effectiveness of accounting education, ultimately benefiting the learning experiences and future success of learners in the field of accounting.

In essence, the representation of companies in Grade 12 Accounting textbooks is significant in shaping the next generation of financial professionals. It is a cornerstone in the educational pathway, equipping learners with the knowledge and skills needed for a future in the dynamic and demanding accounting field. A thoughtful, balanced, and critical approach ensures that learners are equipped

with technical knowledge and a holistic understanding of the complexities and ethical considerations inherent in the world of accounting and business.

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APPENDICES

Appendix 1: Ethical Exemption



Miss Bristiani Juggath (115103.5931)
School Of Education
Edgewood

Dear Miss Brishani Juggath,

Original application number: OODZ14112
Project title: The representation of women in the media, **Accolite** for grade 12 learners

Exemption from Ethics Review

In response to your application received on 11/05/2018, your school has indicated the protocol has been granted EXEMPTION FROM ETHICS REVIEW.

Any alterations to the exempted research protocol, e.g., Title of the Project, Location of the study, Research Approach and Methods must be reviewed and approved by the Research Ethics Committee prior to its implementation. The original exemption number must be cited.

For any changes that could result in potential risk, notification including the proposed amendments must be submitted to the relevant UKZN Research Ethics Committee. The original exemption number must be cited.

In case you have further queries, please quote the above reference number.

PLEASE NOTE:

Research data should be securely stored in the discipline/department for a period of 5 years.

I take it as an opportunity wishing you every happiness in your study.

Yours sincerely,



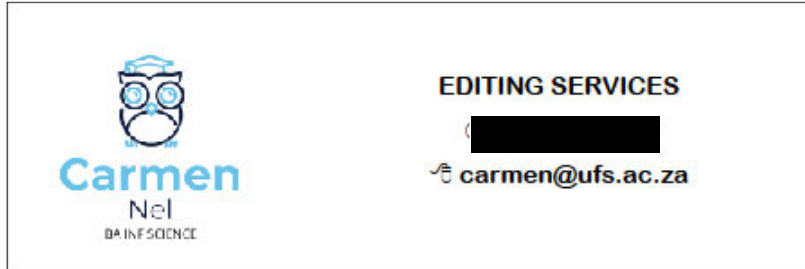
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INSPIRING GREATNESS

Appendix 2: Letter from Language Editor



CERTIFICATE OF LANGUAGE EDITING

This certifies that I have edited the work detailed below below for language.

Title:

"THE REPRESENTATION OF COMPANIES IN ACCOUNTING TEXTBOOKS FOR
GRADE 12 LEARNERS"

by

BRISHANI JUGGATH

Student number 951035931

Regards



Carmen Nel

8 February 2024

Professional editing of articles, thesis, dissertations and books

Appendix 3: Turn It In Report

THE REPRESENTATION OF COMPANIES IN ACCOUNTING TEXTBOOKS FOR GRADE 12 LEARNERS

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