**Gordon Institute
of Business Science**
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**Antecedents of responsible leadership for chartered accountants
in South Africa**

27162410

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ABSTRACT

The need for responsible leadership behaviour of Chartered Accountants (South Africa) (CA(SA)) has become important in the context of the development in areas relating to ethical behaviour. Studies on the responsible leadership approach has indicated that it has a positive influence on the outcomes at organisational level. Researchers have reflected that responsible leadership does not occur in a vacuum and as a result the situational context that influences responsible behaviour is identified as an important area for future research, particularly for developing and emerging economies.

The purpose of this study was to explore the antecedents of the responsible leader behaviour of CA(SA)s and the influence of the situational context on the responsible leader behaviour. The study was a qualitative exploratory study, through semi-structured interviews, that obtained insights from a total of 12 participants who were either qualified CA(SA)s or prospective CA(SA)s who were undergoing training to qualify as CA(SA)s at the time of the study. The participants were professionals or trainees in both public and private sector, and were at different levels of occupations including executive, management, and junior management levels.

The study finds that professional competence comprising of professional attributes and technical competence are antecedents to responsible leader behaviour of CA(SA). Further, the institutional context and development of responsible leaders contributes to the situational context that enables proactive responsible leader behaviour, whilst the regulatory context contributes to a situational context that enables passive responsible leader behaviour. The study contributes to literature by expanding the understanding of the antecedents of responsible leader behaviour and the influence of situational context in the context of a developing economy.

Keywords
responsible leadership, situational context, proactive, passive

DECLARATION

I declare that this research project is my own work. It is submitted in partial fulfilment of the requirements for the degree of Master of Philosophy Change Leadership at the Gordon Institute of Business Science, University of Pretoria. It has not been submitted before for any degree or examination in any other University. I further declare that I have obtained the necessary authorisation and consent to carry out this research.

Date:

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LIST OF ACRONYMS AND ABBREVIATIONS

CA 2025	CA 2025 Competency Framework
CA(SA)	Chartered Accountant (South Africa)
IES	International Education Standard
IRBA	Independent Regulatory Board for Auditors
RA	Registered Auditor
SAICA	South African Institute of Chartered Accountants

CHAPTER 1: INTRODUCTION

1.1 Background and context

As the world has gotten more interconnected, complexity has increased, and the certainty of a worldwide pandemic in 2020 was widely expected (Uhl-Bien, 2021). This complexity of the world is identified as volatility, uncertainty, complexity, and ambiguity (VUCA) (Nandram & Bindlish Editors, 2017). Organisations are adapting to turbulent, demanding, and competitive contexts by reducing hierarchy and increasing complexity (A. Brown et al., 2015). In this VUCA world, the complexity of the stakeholders of the organisations is magnified by the diversity of stakeholders and as a consequence, their diverse expectations of what the outcomes of responsible leadership are for an organisation (Pless & Maak, 2012). Voegtlin et al. (2020) documents examples of these diverse expectations from stakeholders as shareholders expecting maximisation of profits and capital appreciation, employees' expectations of a conducive working environment that contributes to an effective work-life balance, and the community that expects an organisation that is active and gives back to the community within which it operates. In this context, there is an increasing demand for responsible leadership that will be effective in heeding the complexity of the stakeholder expectations and be able to generate innovative solutions (J. Zhang, Ul-Durar, Akhtar, Y. Zhang, Lu, 2021; Y. Zhang & Han, 2019).

The complexity of leadership is further exacerbated by the recent corporate collapses, product recalls and corporate excesses, as a result of unethical behaviour and misconduct of leaders, and has resulted in increased calls for leaders to demonstrate responsibility in exercising leadership roles (Haque et al., 2021). Furthermore, there has been growing calls for ethical leadership behaviour in how organisations are led and managed in complex organisations (A. Brown et al., 2015). There has also been calls for the moral development of professionals to enable ethical behaviour and recognising that ethical leadership is curial to the sustainability of organisations, the society, and the environment (Roos, 2017). Despite the recent increase in demand for ethical leadership, as well as the establishment and refinement of governance standards, moral failings persist (Steyn & Sewchurran, 2021). The executives of the now-discredited multinational public relations organisation, Bell Pottinger, sought profit by creating a conflict-inspiring, racially inflammatory campaign in South Africa, a country attempting to eradicate racism and racially divisive policies (Steyn & Sewchurran, 2021). Similarly, executives at Steinhoff International are suspected of conspiring to commit

accounting fraud (Van Der Linde, 2022). Audit firms were also seen to not be immune to unethical behaviour and misconduct, one of the internationally leading auditing firms, KPMG, came under scrutiny as a result of its involvement in the inappropriate investigation of a unit in the South African Revenue Services (SARS), its role in the facilitation of corruption activities through *state capture*, and its involvement in the "VBS scandal" (Open Secrets, 2020). Accounting fraud is more common than might be suspected with substantive financial misreporting and affects other international accounting firms other than KPMG (Open Secrets, 2020).

In an effort to address the challenges faced by the profession and to improve the outlook of the profession in an evolving and complex world, the South African Institute of Chartered Accountants (SAICA) developed and implemented a competency framework called CA2025 (SAICA, 2023a). The CA2025 outlines the competencies that an entry-level Chartered Accountant (South Africa) (CA(SA)) should exhibit at the conclusion of the pre-qualification process (SAICA, 2023a). In this context, SAICA defines a CA(SA) as a responsible leader "who behave ethically and create sustainable value for a wide of stakeholders within an organisational context" (SAICA, 2021, p.11). SAICA is an accountancy voluntary member organisation that "is at the forefront of developing, influencing and leading the highest standards of ethics, education and professional excellence in the delivery of quality accountancy skills" (SAICA, 2022, p. 4). SAICA is a custodian of three professional accounting designations in South Africa, with 50 731 registered as Chartered Accountants (CA(SA)), 4 449 registered as Associate General Accountants (AGA(SA)) members, and Accounting Technicians (AT(SA)) accounted for 427 members reported for the 2022 financial year (SAICA, 2022). The current study focuses on the professional accountant registered as CA(SA)s with SAICA. In addition, qualified CA(SA)s are eligible to register as Registered Auditors (RA) in terms of the Auditing Profession Act, 2005 (Act 26 of 2005) of the Parliament of the Republic of South Africa (IRBA, 2023). Only RAs may engage in public practice as RAs and perform the external audit of financial statements (Auditing Profession Act, 2005 (Act 26 of 2005), s41). Furthermore, SAICA defines the CA(SA) designation as a "leadership designation for accountants at the forefront of business and the broader economy" (SAICA, 2022, p. 13). SAICA posit that the CA(SA) designation promises a career in any industry and in any role of organisational management, and that it is an internationally recognised designation (SAICA, 2023b). Additionally, 74% of chief financial officers in the Johannesburg Stock Exchange's (JSE) Top 200 companies are CA(SA)s, and a third are

chief executive officers of Top 40 listed companies (SAICA, 2023b). The CA(SA) profession therefore plays a key role in the welfare of society as either a leader and/or an auditor, contributing to sustainable economic growth. It is on this understanding that the strategic intent of SAICA is to "contribute to sustainable economies through developing responsible and ethical leaders" (SAICA, 2022, p13). As a result, developing CA(SA)s as responsible leaders is expected to have a significant and positive influence on the sustainability and ethical context of the South African public and private sector, organisations, and the communities at large.

For the purpose of this study, responsible leadership is "intentional actions taken by leaders to benefit the stakeholders of the company and/or actions taken to avoid harmful consequences for stakeholders and the larger society" (Stahl & Sully De Luque, 2014, p. 239).

The responsible leadership approach is a relatively new area, with an increase in research over the recent years being largely theoretical and normative in nature (Hincapie & Sánchez, 2022). The theoretical and normative studies have developed models that include a model of the antecedents of responsible leader behaviour; a multi-level analysis of responsible leader behaviour in the context of an individual leader, the organisation, and the context within which responsible leader behaviour is expected to occur; and a responsible leadership dimensional framework model (Miska & Mendenhall, 2018; Shaaban, 2021; Stahl & Sully De Luque, 2014). Several studies have empirically tested the concept of responsible leadership and / or applying some of the theoretical models offered in the responsible leadership approach literature identifying the antecedents of responsible leadership and outlining the contexts in which responsible leader behaviour occurs (Hincapie & Sánchez, 2022; Voegtlin et al., 2020; X. Zhang et al., 2022). While it is noted that significant progress has been made in the study of the construct of responsible leadership and the related antecedents, a gap still exists in understanding the phenomenon of the antecedents of responsible leadership occurring in the context of emerging or developing economies (Pless, Sengupta, Wheeler, Maak, 2022). Furthermore, Waldman et al. (2020) identified the focus area of connecting responsible leadership to context within which it occurs as an important focus area for future research. Literature provides an opportunity to investigate what the antecedents of responsible leader behaviour are for CA(SA)s and further to explore the

influence of the situational context on the antecedents of responsible leader behaviour of CA(SA)s.

1.2 The research problem

1.2.1 The business relevance of the research problem

SAICA has and maintains discipline power over the educational landscape that enables accounting graduates to qualify as CA(SA)s through the accreditation of higher education institutions and their accounting qualifications, prescription of the competency framework that must be fulfilled by accounting qualifications, and the administration of the entrance board examination called *The Initial Test of Competence* (ITC) (Terblanche & Waghid, 2020). Subsequent to the completion of the minimum accounting qualifications, normally comprised of a SAICA accredited undergraduate and postgraduate accounting qualifications, prospective CA(SA)s are required to complete a three-year training program with organisations accredited by SAICA as training offices, successfully complete the Initial Test of Competence and a second board examination called the *Assessment of Professional Competence* (APC) (Terblanche & Waghid, 2020). A candidate qualifies to register as a CA(SA) once they have completed the ITC, the APC, and a three-year training program (SAICA, 2023c). In an effort to ensure professionalism, discipline and performance, SAICA holds all its members accountable to the SAICA *Code of Professional Conduct* and the continuous professional development policy (SAICA, 2022).

The introduction of the CA2025 Competency Framework is intended to assist SAICA to develop an academic and training program that produces CA(SA)s of the future that will demonstrate their professional competence in line with attributes of responsible leadership and sustainable value creation (SAICA, 2023a). The development of the competency framework has come about as a result of industry and workplace calls for accounting graduates to be exposed to opportunities to develop pervasive skills, beyond the technical accounting skills (Terblanche & Waghid, 2020). In effect, Terblanche and Waghid (2020) posit that higher education and training must be developed to produce CA(SA)s that possess the integrative responsible leadership orientation that will enable them to make decisions that benefit a wider society, beyond only benefiting the shareholders. This is substantiated by market expectations of a well-rounded CA(SA) that is professionally competent possessing technical competence, professional skills, and professional values, ethics, and attitudes (International Accounting Education Standards Board, 2019; Parsons et al., 2020).

Miller and Willows (2023) analysed the accounting curriculum in South Africa for CA(SA) qualifications and interviewed qualified CA(SA)s in order to determine curriculum guidelines in the development and design of an accounting curriculum that develops responsible leadership competencies. Their study recommended a model as guidance for curriculum design that will develop accounting graduates as responsible leaders, including that the curriculum must (a) develop leadership skills, (b) emotional intelligence and technical knowledge, (c) access to opportunities to learn beyond curriculum and exposure to various knowledge content, (d) opportunity to apply knowledge in practice and real sense, (e) timely and constructive feedback, (g) access to current responsible leaders, and (h) introduction to continuous learning. The overarching principles of responsible leadership behaviour embraced by SAICA are ethical mindfulness and sound decision making that supports the sustainability of the organisations and that of the country (SAICA, 2023b). Terblanche and Waghid (2020) posit that in order for CA(SA)s to be successfully developed as responsible leaders, the accounting education in South Africa must be transformed to embrace the principles of *ubuntu* and decoloniality.

1.2.2 The theoretical perspective of the research problem

There has been a notable interest and increase in the study of responsibility and responsible leadership in the recent past. The *Journal of Business Ethics* published a special issue in 2011 titled "*Special issue on Responsibility beyond CSR*" which contained articles discussing corporate responsibility studied in the context of ethical identity and ethical challenge; managerial responsibility studied in the context of (a) negotiated order, (b) ethical challenge of a contradictory organisation, and (c) managerial responsibility in the Japanese context; and individual responsibility studied in the context of *Jansenist* ethics, corporal moral personhood, and responsible agency in corporations (Springer, 2011). In 2014, the *Academy of Management Perspectives* published a special issue on responsible leadership addressing theoretical issues, future research directions, and key topics on responsible leadership including antecedents of responsible leader behaviour, stakeholder management, shared leadership organisational efficiency and legitimacy (The Academy of Management Perspectives, 2014). It is noted further that there has been a recent *Academy of Management Specialized Conference* themed "*Responsible Leadership in Rising Economies*" addressing management education, organisational behaviour, sustainable innovation, governance and strategic leadership, and sustainable development (The

Academy of Management, 2019). As part of the growing interest in responsibility, it is worth noting the significant growth of a voluntary initiative supported by the United Nations in the form of *The Principles for Responsible Management Education* (PRME), with the primary focus of encouraging business and management schools to raise the profile of sustainability in their curriculum (PRME, 2023). Furthermore, there has been interest in the study of responsible leadership in various context as evidenced by an increase in the interest in the area in academic study by postgraduate students in fulfilment of doctoral studies (Blanchard, 2020; Ellis, 2020; Martin, 2023; Tavares, 2021; Wilson, 2020). As a result, the study of responsible leadership is relevant and current in relation to the international community research activity.

The theoretical and normative studies include Stahl and Sully De Luque (2014), where the study developed a model of the antecedents of responsible leader behaviour that explicates that the individual leader characteristics, the proximal context, and the distal context predict the behavioural intention of responsible leader behaviour as moderated by the situational strength of the context in which it occurs. Miska and Mendenhall (2018) reviewed the theoretical foundations and methodological approaches of research on responsible leadership, identifying a multi-level analysis of responsible leader behaviour in the context of an individual leader, the organisation, and the context within which responsible leader behaviour is expected to occur. The last theoretical example is the de Klerk and Jooste (2023) study that identified accountability, active citizenry, and reputability as individual leader characteristics that are antecedent of responsible leader behaviour other than for other traditional leadership approaches.

Several studies have empirically tested the concept of responsible leadership and / or applying some of the theoretical models offered in the responsible leadership approach literature. These include Voegtlin et al. (2020) that quantitively examined a three-roles model of responsible leadership finding that leader empathy, positive affect, and universal value orientation will help to support appropriate leadership behaviour. X. Zhang et al. (2022) conducted a qualitative research study and found that the antecedents of responsible leader behaviour are influenced by the situational context within which responsible behaviour is expected to occur and results in either proactive responsible leader behaviour or passive responsible leader behaviour. Hincapie and Sánchez (2022) conducted a literature review of the responsible leadership approach in Latin America context and found that context can

either be a pushing force that promotes responsible leadership development or a pulling force that demands the emergence of responsible leaders. While it is noted that significant progress has been made in the study of the construct of responsible leadership and the related antecedents, a gap still exists in understanding the phenomenon of the antecedents of responsible leadership occurring in the context of emerging or developing economies (Pless et al., 2022). Furthermore, Waldman et al. (2020) identified the focus area of connecting responsible leadership to context within which it occurs as an important focus area for future research.

1.3 Research aims

The study aims to investigate what the antecedents of responsible leader behaviour are for CA(SA)s and further to explore the influence of the situational context on the antecedents of responsible leader behaviour of CA(SA)s in South Africa.

1.4 Research questions

The study presented two research questions:
1. What are the perceived antecedents of responsible leader behaviour of CA(SA)s?
2. How does the situational context influence the responsible leader behaviour of CA(SA)?

1.5 Research contribution

The study contributes to the theory of responsible leadership in general and in the context of an emerging economy. The study contributes to the understanding of the antecedents of responsible leader behaviour and how it differentiates itself from traditional leadership approaches. The study further contributes to the knowledge of the influence of the situational context on the responsible leader behaviour, that is, the situational context may enable a proactive responsible leader behaviour rather than a passive responsible leader behaviour and *vice versa.*

The study was conducted during the period when SAICA was developing the curriculum and the assessments that are to be used to ensure that newly qualified CA(SA)s are responsible leaders in line with the CA 2025 Competency Framework. The outcomes of this study are expected to contribute to the development and improvement of the curriculum and

assessment development. In addition, the study is expected to contribute to the continuous professional development of qualified CA(SA)s in the context of responsible leadership.

1.6 Research scope

The study focused on the responsible leader behaviour of CA(SA)s who have undergone the necessary training for qualification and prospective CA(SA)s who were in the process of completing their training requirements to qualify as CA(SA)s at the time the study was conducted. The research setting was limited to the South African context across all industries and professional occupations. It is noted that CA(SA) is an internationally recognised profession with professionals being active internationally. The study was limited to professionals active in the South African context.

1.7 Structural outline of the research report

The research report is comprised of seven chapters, inclusive of Chapter 1 which has introduced the background, the research problem outlining the business and theoretical perspectives, research aims, research questions, research scope and contribution of the study. Chapter 2 outlines a comprehensive review of literature on responsible leadership approach, including the theoretical framework of the study, the antecedents of responsible leader behaviour and the situational context of responsible leader behaviour. Chapter 3 discusses the research questions of the study and Chapter 4 outlines the research methodology and design of the study. Chapter 5 discusses the findings from the thematic data analysis and Chapter 6 outlines the findings in line with literature. Chapter 7 provides a summary of the main findings and conclusions of the study, identifies contributions, limitations, and recommendations for future research.

CHAPTER 2: LITERATURE REVIEW

2.1 Introduction

This study aimed to explore the perspectives of CA(SA)s about the antecedents of responsible leader behaviour in the situational context of South Africa. In the current literature discourse regarding responsible leader behaviour, there is empirical evidence that support the position that the situational context within which responsible leader behaviour is expected to occur and occurs is important in influencing the antecedents of responsible leader behaviour. Whilst the study of the situational context and its influence on responsible leader behaviour has been explored in developed countries and environment, more research is still outstanding on the emerging and developing countries (Hincapie & Sánchez, 2022).

The purpose of this chapter is to detail certain of the previous studies that are relevant to the phenomenon under consideration. To begin, the definition of responsible leadership approach is developed, followed by an explanation of responsible leader orientation and responsible leader behaviour. The chapter then discusses the theoretical framework that anchors the study. The identified theoretical framework is the Kantian theoretical framework which contributed to the multi-level analysis of responsible leader behaviour that is adopted in this study. The chapter then moves to elucidate on the antecedents of responsible leader behaviour and the situational context of responsible leader behaviour.

2.2 Responsible leadership
2.2.1 Defining responsible leadership

Leadership entails developing a clear and comprehensive system of expectations in order to identify, evoke, and use the strengths of all resources in an organisation; influencing others to guide, structure, and facilitate activities and relationships; and sharing of goals between leaders and their followers (de Klerk & Jooste, 2023). Traditional leadership study approaches leadership as a dyadic interaction between the leader and the members (Miska & Mendenhall, 2018). Responsible leadership and ethical leadership both embody the ethical essence of leadership because they share the viewpoint that leaders should operate according to moral principles that lead to ethical and positive social behaviour (M. E. Brown & Treviño, 2006; MacNeil et al., 2021; Voegtlin, 2012). As with servant leadership, responsible leadership holds that leaders' primary focus should be on their stakeholders and

the creation of a better future based on a greater degree of morals, compassion, and service (de Klerk & Jooste, 2023; Pless et al., 2011). With regards to authentic leadership and responsible leadership, the importance of authenticity and moral identity are emphasised for responsible leaders (Haque et al., 2019; Pless et al., 2011). There are also noted similarities between transformational leadership and responsible leadership through the sharing of traits such as vision, inspiration, and individual consideration of stakeholders (de Klerk & Jooste, 2023; Waldman & Siegel, 2008). Furthermore, value based leadership is rooted in ethical and moral principles of creating the best outcomes for the greater good, which is similar to the focus of responsible leadership (de Klerk & Jooste, 2023). In this context, transformational leadership, servant leadership, authentic leadership, ethical leadership, and servant leadership focuses on leader interactions with a group of followers within organisations, whilst responsible leadership field focuses on the interactions of a leader with a multitude of stakeholders inside and outside the organisation (de Klerk & Jooste, 2023; Miska & Mendenhall, 2018).

Maak and Pless (2006) combined stakeholder theory with the leadership perspective in the context of stakeholder theory and defined responsible leadership as the leadership ability that involves social relations and ethics to forge mutually beneficial relationships with stakeholders both inside and outside of the organisation in order to achieve a shared vision. This definition expanded the concept of responsible leadership beyond the traditional leader-subordinate interaction to a leader-stakeholder relationship (Waldman & Siegel, 2008). However, there is still considerable contention regarding a unified definition of responsible leadership (Fry & Egel, 2021; Shaaban, 2021; Waldman et al., 2020). As a developing research field, responsible leadership has been understood and defined by literature in various forms since the study by Maak and Pless (2006) was published (Waldman & Siegel, 2008).

Research reflects that although there has been an inconsistent conceptualisation of responsible leadership, there is a common conceptualisation of responsible leadership as leader responsibility towards different groups of stakeholders in a balanced manner (Voegtlin et al., 2020). In developing the definition of responsible leadership further, Pless and Maak (2012) posit that in addition to the leader-stakeholder multivalent relationship, responsible leadership focuses on sustainable value creation and positive change in line with the social and environmental objectives. This view is further substantiated by Voegtlin

(2012), defining responsible leadership as "…the awareness and consideration of the consequences of one's actions for all stakeholders, as well as the exertion of influence by enabling the involvement of the affected stakeholders and by engaging in an active stakeholder dialogue" (p. 59). In this sense, responsible leadership is an awareness that allows leaders to fully examine the influence of their particular actions on stakeholders (X. Zhang et al., 2022). In aggregation, responsible leadership coordinates and cultivates relations with multiple stakeholders in order to assist organisations to achieve long-term visions during radical change whilst supporting positive change in the world through extending citizenship behaviours in the society (James & Priyadarshini, 2021). Although extensive progress has been made in conceptualising the definition of responsible leadership, there is lack of unity regarding the inherent nature of responsible leadership as scholars ague that responsible leadership is dependent on the orientation of a responsible leader and the related stakeholders (Shaaban, 2021; Waldman et al., 2020).

2.2.2 Responsible leader orientation

The orientation of leaders is evaluated to be instrumental in influencing the behaviour and decision-making process of leaders and the sense of responsibility towards stakeholders (Pless et al., 2012) Responsible leadership is an orientation or mindset and not a behavioural style, or a behavioural action or intention normally referred to as responsible leader behaviour (Waldman et al 2020). Responsible leader orientation implies balancing external pressures of conflicting stakeholder interests with leaders' internal tensions of having to lead coherently and consistently with integrity across multiple contexts (Miska & Mendenhall, 2018). The orientation of an individual responsible leader could either be a limited economic orientation or an extended stakeholder orientation (Waldman & Galvin, 2008). The limited economic orientation emphasises shareholder primacy whereby organisational leaders have a moral obligation to use the resources of an organisation efficiently and to make decisions that are focused on profit maximisation and shareholder wealth (Siegel, 2014). In a limited stakeholder orientation, responsible leader behaviour implies that decisions to engage in corporate social responsibility are evaluated in a rational manner equivalent to any other potential investment opportunity (Stahl & Sully De Luque, 2014). Leaders from the limited economic orientation are likely to display a passive leader behaviour that ensures compliance with regulatory issues, mitigation of litigation risk, and philanthropic work that improves the reputation of the individual leader and the organisation (Pless et al., 2012; X. Zhang et al., 2022). The limited economic orientation is linked to the

mindsets of accountants, attained through education, training and practice context where their primary focus is financial priorities and cost containment whilst considering sustainability as peripheral (Wenzig et al., 2022).

On the other hand, an extended stakeholder orientation implies that organisational leaders are accountable to a broader group of stakeholders which comprises customers, employees, and the broader community (Waldman & Galvin, 2008). Leaders with an extended stakeholder orientation make decisions that balance the needs of the broader stakeholders and the competing economic objectives (Stahl & Sully De Luque, 2014). This leader is deemed to be a responsive leader as they are likely to engage effectively with all stakeholders in carrying out the leadership responsibility (Pless et al., 2012).

In addition to the two orientations, Pless et al. (2012) introduced two responsible leader orientations being an integrative orientation which seeks to create value for a variety of stakeholders, and an idealist orientation that seeks to create value for targeted stakeholders. A leader with an integrative orientation displays a proactive and transformative approach as they tend to translate and integrate social and environmental issues into the business processes in order to create value for all stakeholders (Pless et al., 2012). The idealist leader goes beyond the integrative leader in responsible behaviour in that they lead the business in order to generate new solutions to societal problems (Pless et al., 2012). In the current society, responsible leaders are expected to engage with a variety of stakeholders using an integrative method given the diversity of expectations and values in multi-international organisations and the lack of a single worldwide authority to set guidelines for responsible leader behaviour (Patzer et al., 2018). In this context, Patzer et al. (2018) argues that responsible leader behaviour be developed from an integrative responsible leader behaviour wherein leaders are conscious initiators and moderators of stakeholder expectations and engagements in the context of current complex environment that contains multiple stakeholders with varying priorities and needs.

Integrative responsible leadership orientation for the leader roles as an expert, a facilitator and a citizen is positively associated with the perceived effectiveness of a leader, positive stakeholder engagement and positive relation with the organisation and the society as guided by behavioural complexity theory (Voegtlin et al., 2020) A study by (Pless et al., 2022) investigated how responsible leaders seek creative ethical solutions and how they

approach stakeholder conflicts through the use of moral imagination situated in an emerging market. The study found that an integrative responsible leader orientation is recommended for stakeholder conflict resolution and for developing creative ethical solutions (Pless et al., 2022). Leaders can behave responsibly in the context of their responsibility orientation which does not necessarily equate to responsible behaviour in a different orientation (Waldman et al., 2020).

2.2.3 Responsible leader behaviour

Stahl and Sully De Luque (2014) defines responsible leader behaviour as "…intentional actions taken by leaders to benefit the stakeholders of the company and / or actions taken to avoid harmful consequences for stakeholders and the larger society" (p. 238). Responsible leader behaviour in the limited economic orientation implies that shareholders' interest are maximised whilst an integrative orientation would consider responsible leader behaviour to be the consideration of the impact of an action or decision on all the stakeholders (Pless et al., 2022). SAICA defines a CA(SA) as "…a responsible leader who behaves ethically and creates sustainable value for a wide range of stakeholders" (SAICA, 2021). Responsible leader behaviour focuses on the importance of non-financial stakeholders in the form of employees and customers, and addressing their concerns even when it is not financially prudent to do so (Waldman et al., 2020). According to Voegtlin (2016), responsible leadership behaviour is having the moral fortitude of continually doing the right, in conjunction with stakeholders, to ensure the long-term sustainability and success of all stakeholders. Waldman et al. (2020) separated responsibility as a sense of obligation to serve the interests of stakeholders from accountability as a liability to guarantee that the interests of stakeholders are fulfilled and a commitment to remedy. Voegtlin (2020) described responsible leader behaviour as the responsibility to do no harm, to do good, and to govern responsibly. Pless et al. (2022) emphasised that good leadership action extends beyond avoiding harm and necessitates a commitment to creating compassion for all. As a result, the responsible leader behaviour adopted by the current study is associated with the integrative orientation as CA(SA)s are expert professional operating in the global context and expected to exhibit responsibility and accountability towards diverse stakeholders.

2.3. Theoretical framework

2.3.1 The Kantian theoretical framework

Stakeholder theory has been effective in explaining and directing responsible leader behaviour in literature as it emphasises the consideration of the legitimate interests of and the development of the relationships with the stakeholder groups (Freeman et al., 2004). Different cultural values impacts expectations of appropriate and inappropriate leadership behaviour, consequently constraining the types of responsible leader behaviour and characteristics that the society and stakeholders endorses (Waldman et al., 2020). Furthermore, the relevant scope of responsibility is not inherently clear when applied to leaders as responsibility can be defined in terms of legal, moral, or mental accountability towards multiple objects (Pless et al., 2012). As a result, the literature is comprised of divergent theories of the responsible leader behaviour phenomenon identified as the relational perspective of responsible leadership, the Kantian perspective of responsible leadership and the global perspective of responsible leadership (Hincapie & Sánchez, 2022). The three theoretical perspectives of responsible leadership are rooted on stakeholder theory and all address theoretical proposals and empirical analysis of the antecedents and outcomes of responsible leadership (Hincapie & Sánchez, 2022).The research on responsible leadership is foundationally based on the multifaceted theoretical perspectives, conceptual frameworks and methodological approaches and has advanced into a multilevel analysis of the antecedents and outcomes of responsible leadership (Miska & Mendenhall, 2018). The current study has adopted the definition of responsible leadership by Stahl and Sully De Luque (2014) as "intentional actions taken by leaders to benefit the stakeholders of the company and/or actions taken to avoid harmful consequences for stakeholders and the larger society" and it is consistent with the Kantian perspective of responsible leader behaviour (p239).

The Kantian theoretical perspective was deemed to be a fitting theoretical framework to anchor this study. The Kantian theoretical perspective offers a normative framework that emphasises moral values, autonomy, and the intrinsic value of each individual (Kant (1991) as quoted by Stahl and Sully De Luque, 2014). The Kantian moral philosophy applied to leadership provides a foundation for ethical decision making and emphasizes treating individuals as ends in themselves and not as mere means to an end (Bowie, 2000). A study about ethical leadership and stakeholder management generate considerable benefit from applying the Kantian theoretical perspective (Stahl & Sully De Luque, 2014). In this context,

the two dimensions of responsible leader behaviour are proscriptive and prescriptive morality (Stahl & Sully De Luque, 2014). In proscriptive morality, leaders make decisions and take actions that avoids harmful consequences for the stakeholders ("avoids harm" leader behaviour), whilst in prescriptive morality leaders engages in activities that are beneficial to the stakeholders ("do good" leader behaviour) as responsible leaders (Stahl & Sully De Luque, 2014). It is apparent that there are different psychological characteristics for "avoid harm" and "do good" behaviour wherein the decision to avoid harm are governed by moral reasoning whilst the decisions to do good reflects self-transcendence values and positive emotions (Crilly et al., 2008). The responsible leader behaviour model adopted by the study is underpinned on the fundamental principles of the Kantian theoretical framework.

2.3.2 The model for responsible leader behaviour

The model for responsible leader behaviour in this study has been adopted after consideration of the requirement for a CA(SA) to exhibit an integrative orientation by Pless et al. (2022), the Kantian theoretical framework that guided both the multi-level analysis of responsible leadership by Miska and Mendendall (2018), and the model of antecedents of responsible leader behaviour developed by Stahl and Sully De Luque (2014). Miska and Mendenhall (2018) finds that research in responsible leadership have moved from an individual level of analysis to being a multi-level of analysis in the context where the levels of analysis are identified as (a) individual leader (*micro*); (b) organisational and group context (*meso*); (c) institutional, cultural and societal context (*macro*); and in the context of interactions between the different levels (*cross*). In this context, responsible leader behaviour is instrumental in to establishing and maintaining an organisation's legitimacy and cultivating trusting stakeholder relationships at a macro level, change organisational culture at a meso level, and have positive impact on the employee's job satisfaction, commitment and organisational citizenship at a micro level (Voegtlin et al., 2012).

The theoretical model of the antecedents responsible leadership behaviour developed by based on the ability to align the interests of many stakeholders and incorporate ethical concerns into effective decision making under a variety of situational constrains, rather than moral idealism (Stahl & Sully De Luque, 2014). The primary premise of the model was that the antecedents of responsible leader behaviour are a function of both the person and the environment in which that behaviour occurs as influenced by the individual, situational, organisational, institutional, and supranational contexts (Stahl & Sully De Luque, 2014). The

behavioural intention of a leader to "do good" or "avoid harm" is contingent in the immediate situational strength of institution, the organisation, the culture, the environment and supranational fact (Stahl & Sully De Luque, 2014). The model of the antecedents of responsible leadership distinguishes between behavioural intention (moral intention) and actual behaviour (moral behaviour) in alignment with the ethical decision making framework but excludes moral awareness and moral judgment when contrasted with the relational theoretical perspective (Stahl & Sully De Luque, 2014).

Lynham and Chermack (2006) proposes a framework of responsible leadership for performance as a leadership system that is fundamentally based on the interdependent units of the constituency as inputs, framework for responsibleness as the process and the outputs being the domains for performance. According to the framework, the leadership system interacts with the external (distal) domain and the interior (proximal) domain within which it occurs (Lynham & Chermack, 2006). In this view, responsible behaviour of leadership occurs for purpose of performance and is informed by stakeholder needs and the contextual environment. This relationship has been examined through investigating the effects of corporate social responsibility on corporate reputation and financial performance with responsible leadership as a moderator (Javed et al., 2020) In their study, Javed et al. (2020) found that socially responsible initiatives significantly and positively influence corporate reputation and financial performance. The responsible behaviour of leadership framework is a model that significantly addresses the outcomes of responsible leadership behaviour more than in understanding the influences of responsible leadership behaviour (Haque et al., 2021).

In another multi-level approach, Voegtlin et al. (2012) integrates the macro-view of the organization as a political actor with the macro-view of leadership to conceptualize responsible leadership on the basis of deliberative processes and discursive dispute resolution. Voegtlin et al. (2012) argue that responsible leadership strengthens and sustains an organisation's legitimacy, fosters trusting relationships with stakeholders, alters organisational culture over time, and influences the perception of corporate responsibility while positively impacting employee job satisfaction, engagement, and corporate citizenship behaviours. The deliberative democratic approach does not explicitly address the interplay between outcomes at different levels, it instead concentrates on the effects of responsible leadership at each of the micro, meso and macro levels (Miska & Mendenhall, 2018). As a

result, this model is a multi-level analysis of the outcomes of responsible leadership behaviour and assist in understanding how leadership can address the challenges of globalisation (Haque et al., 2021; Voegtlin et al., 2020).

Doh and Quigley (2014) proposes a multi-level framework that highlights a psychological path and an knowledge-based path through which responsible leadership approach can achieve positive outcomes at the interactive individual, organisational and institutional levels. A responsible leader engages meaningfully with all stakeholders and as result creates psychological trust and respect, psychological ownership, and psychological commitment of stakeholders (Doh & Quigley, 2014). Furthermore, responsible leaders with a high degree of care for stakeholders are in a good position to assist navigate the context in which an organization functions and enable the flow of knowledge inside and beyond organizational borders in a functional manner (Doh & Quigley, 2014). Doh and Quigley (2014) posit that the more a leader engages stakeholders in creating psychological safety and promoting the effective flow of knowledge, the more competent that leader becomes in being a responsible leader. The psychological and knowledge-based pathways of responsible leader behaviour are significantly outcome evaluation models, which then subsequently is expected to impact the developmental state of a leader as a responsible leader (Haque et al., 2021).

Finally, the situational strength approach entrenched in the model of antecedents for responsible leader behaviour suggests that proximal and distal contexts moderates the effects of the individual leader characteristics on responsible behaviour (Stahl & Sully De Luque, 2014). In the proximal context, an organisation that has adequate ethical conduct guidance and stringent general control environment is more likely to create a strong situational environment that promotes responsible behaviour rather than where there is lack of governance control (Stahl & Sully De Luque, 2014). Stahl and Sully De Luque (2014) posits that situational strength moderates the effects of individual character on responsible behaviour as there is not only less opportunity for managers to "avoid harm" but also less need for managers to "do good" in organisations that have adequate governance control. In a similar sense, there is projected to be a weak environment leaders may not likely promote responsible leadership behaviour in the distal context where stakeholder rights are not regulated, corporate governance frameworks are weak, and the role of the media is limited (Stahl & Sully De Luque, 2014). The situational strength approach directly addresses the

effect of the individual leader characteristics by the external and internal environment (Miska & Mendenhall, 2018).

The model of responsible leader behaviour of the current study draws on the multi-level of analysis and the theoretical model of the antecedents of responsible leader behaviour in order to address the personal traits and characteristics of a responsible leader as well as the influence of organisational culture, institutional and business context, and professional environment.

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┌─────────────────────┐                    ┌─────────────────────┐
│  Situational context of │                 │   Antecedents of    │
│   responsible leader    │─────────────────│  Individual leader  │
│      behaviour          │                 │      behaviour      │
└─────────────────────┘                    └─────────────────────┘
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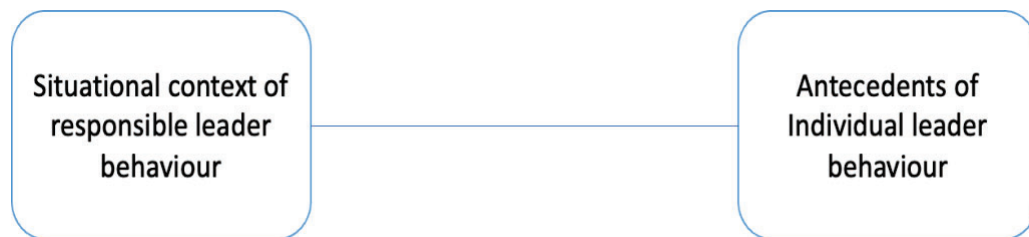
Figure 2.1: Model of responsible leader behaviour (Author's own compilation)

The current study investigated the antecedents of responsible leader behaviour of chartered accountants at an individual level in the proximal and distal context of South Africa. There has been limited studies that investigate the responsible leadership behaviour of chartered accountants, however various studies have analysed ethical behaviour and sustainable decision making of individual chartered accountants. A model of responsible leader behaviour by individual chartered accountants comprised of professional values displaying respect and responsibility to stakeholders, serving public interest, observe technical and ethical standards requirements, and maintain professional integrity (Payne et al., 2020) In contrast, Dunn and Sainty (2020) developed a model for ethical decision making based on the professional codes of conduct, the philosophical orientation of individual accountants, religious orientation, valued derived from culture, and moral maturity. It is however a limitation to both the models identified about whether the factors of the respective models for ethical decision making are independent, mutually exclusive, or incompatible in promoting ethical behaviour (Dunn & Sainty, 2020; Payne et al., 2020). The current study does not intent to develop an ethical decision-making model, but rather to understand the adequate factors that promote an integrative responsible leader behaviour of chartered accountants. The study seeks to understand how the situational context of South Africa influences the individual behavioural intention of CA(SA)s as responsible leaders.

2.4 Antecedents of individual responsible leader behaviour

The literature on responsible leadership details theoretical perspectives and the analysis of empirical evidence of the antecedents of responsible leadership at an individual level and over the micro, meso and micro levels (Miska & Mendenhall, 2018). The section below outlines the literature on the understanding of the antecedents of responsible leadership in the context of the relational theoretical perspective and the Kantian theoretical perspective. The paragraphs that follow discusses the relational intelligence, values and principles, and leader characteristics as forming the antecedents of responsible leader behaviour for individual CA(SA)s.

2.4.1 Relational intelligence of responsible leader behaviour

Responsible leadership is centred on relationship as one of its key components (de Klerk & Jooste, 2023). Developing sustainable stakeholder relationships is an important part of being a responsible leader, which creates a problem in today's global corporate world as leaders must engage with individuals from many cultures and backgrounds (de Klerk & Jooste, 2023). In accordance with the relational perspective of responsible leadership, relational intelligence is instrumental in enabling responsible leaders to interact successfully with various stakeholders and to develop long-lasting relationships, where relational intelligence is a product of emotional intelligence and ethical intelligence (Maak & Pless, 2006). Personal relationships and interactions with others promote the development of relational intelligence over time, facilitated by individual virtues (Miska & Mendenhall, 2018; Pless, 2007). Responsible leadership adopts a comprehensive relational focus that encompass elements of teamwork, follower development, relationship building, relational transparency, social learning, and balanced processing (de Klerk & Jooste, 2023). Relational intelligence aids leaders in their interpersonal interactions with diverse stakeholders with care, empathy, and foresight (Maak & Pless, 2006). Relational intelligence is based on values of virtues underpinning emotional and ethical intelligence that a leader develops over time and which becomes motivational drivers (Pless, 2007).

Emotional intelligence is "the subset of social intelligence that involves the ability to monitor one's own and others' feelings and emotions, to discriminate among them and to use this information to guide one's thinking and actions" (Salovey and Mayer, 1990, p.189). In adopting this definition, Goleman (1995) divided emotional intelligence into four dimensions to emphasize the relevance of emotional intelligence in leadership: self-awareness, self-

management, social awareness, and relationship management. The dimensions are further subdivided into competencies of emotional intelligence which include empathy, confidence, self-regulation, transparency, emotional expression, adaptability, conflict management, and influence (Goleman et al., 2013) In another school of thought, emotional intelligence is understood as "…an ability to recognise the meanings of emotions and their relationships and to use them as a basis in reasoning and problem solving" (Mayer, Salovey, Caruso, Sitarenios, 2001, p.243). Mayer et al. (2001) divides this ability into four hierarchical areas being the ability to perceive emotions, the ability to use emotions to facilitate and enhance reasoning, the ability to understand emotions, and the ability to manage emotions to enhance personal growth and social relations. In this regard, emotional intelligence is an integral part of leadership effectiveness taking into account that emotions are instrumental in establishing and maintaining positive relationship between a leader and a follower (Dasborough et al., 2022; Parrish, 2015) Emotional intelligence is considered a fundamental tool for successful leadership, enabling leaders to deal successfully with their own emotions and the emotions of their subordinates in carrying out leadership responsibilities (Barreiro & Treglown, 2020; C. Miao et al., 2018). Furthermore, emotional intelligence is an important predictor of empowering leadership and enhances psychological empowerment that supports positive work engagement (Alotaibi et al., 2020). Having emotional intelligence is essential for executives who wish to implement successful corporate social responsibility initiatives as it allows for the creation of an organisational culture and strengthening the relationships with stakeholders (Ahsan, 2023).

Ethical intelligence is the ability to make ethical decisions and consider ethical considerations in decision making processes (Chikeleze & Baehrend, 2017).Ethical intelligence comprises three key components, namely moral awareness, moral reflection (or moral judgement), and moral intent (or moral imagination) (Maak & Pless, 2006; Small & Lew, 2021). The understanding of ethical intelligence is consistent with framework of ethical decision making process comprising of moral awareness, moral judgement, moral intent, and moral behaviour (Rest (1986) as quoted by Stahl & De Luque, 2014). Maak and Pless (2006) defines moral awareness as "the ability to recognize and understand values, norms and interests in oneself as well as in others and to discriminate among both" (p. 106). This definition is consistent with the established literature understanding of moral awareness as the recognition that a moral problem exists or that a moral principle is applicable in a particular situation (Butterfield, Weaver, Trevin˜o, 2000). However, Reynolds (2006)

expands moral awareness from being about an individual recognising the existence of moral problems to being about individuals determining that there is moral content in a situation that can be considered legitimately from a moral point of view. Lack of moral awareness or impaired moral awareness due to cognitive systems being impaired by distractions or physical demands can result in well-meaning leaders making decisions that are unethical (Vadera & Pathki, 2021). This is supported by the finding that the existence of competition has an impact of impairing moral awareness which has a direct consequences of an unethical behaviour of cheating (Vadera & Pathki, 2021). As a result, moral awareness is key to leaders being enabled to demonstrate ethical intelligence and thus act responsibly.

Moral reflection, the second key component of ethical intelligence, is defined as a reflective and critical thinking skill that empowers leaders to critically evaluate oneself, the organisation and stakeholders, morally reasoning in order to make informed, balanced and morally sound decisions (Maak & Pless, 2006). Introspection, ethical reasoning, debate, moral awareness, and analysis of social and cultural factors are components of moral reflection (Reynolds, 2008).The significance of moral reflection is highlighted by its association with ethical leadership in the process of ethical decision making (Q. Miao, Eva, Newman, Nielsen, Herbert, 2020). Furthermore, moral reflection is critical in justifying moral judgement which is significant in reflecting upon moral matters in day-to-day ethical decision making (Q. Miao et al., 2020; Small & Lew, 2021). Moral judgement is an intuitive and reflective ability to determine an ethical choice from an unethical choice once a leader has established that a presented situation has moral content (Small & Lew, 2021).

The third key component of ethical intelligence is identified by Maak and Pless (2006) as a skill that enables a leader to solve moral problems in innovative ways while maintaining integrity. Moral imagination, according to ethics scholars, is a critical skill for inventive decision making, that must be learned in order to prevent ethically problematic conduct and to enable a leader to make decisions that benefit the welfare and social enterprise of others (Caldwell & Moberg, 2007; Moberg & Seabright, 2000; Werhane, 2002). Literature provides a diverse definition of moral imagination. Vidaver-Cohen (1997) proposes moral imagination to be the capacity to create new and imaginative interpretations of unique alternative solutions. Whilst Whitaker and Godwin (2013) understands moral imagination as the ability to recognize moral conflicts of a particular scenario, identify the stakeholders who are likely to be affected by the circumstance and propose alternative novel moral solutions. It is

apparent in different definitions of moral imagination that it is the ability of individual leaders to investigate the moral content of the dilemma, and to provide alternative innovative solutions that will impact diverse stakeholders. A recent study has emphasised that moral imagination as an evolution of ethical growth that includes stimulating moral intuition, calibrating moral judgment to align with moral identity, and imagining novel responses to ethical difficulties through critical creativity (Cortese & Murdock, 2020). Furthermore, moral imagination provides the critical ability and flexibility to use moral criteria and intuition needed for moral judgment, contributing to the development of morally reasoned principles that guide coherent actions and moral outcomes (Roca, 2010). Moral imagination is critical in the ethical decision making process for ethical leaders as it integrates moral intent with the expected outcome of an action making it a critical component of ethical intelligence (Cortese & Murdock, 2020).

2.4.2 Values and principles

At an individual level, values and beliefs, cognitive processes, generalised expectations, and affective states have been studied extensively as antecedent to responsible behaviour (Stahl & Sully De Luque, 2014). Miska and Mendenhall (2018) recognizes that research on the antecedents of responsible leadership at the individual level has progressed from a relational theoretical approach to a less subjective and normative assumptions that focuses on leadership attitudes and competences. de Klerk and Jooste (2023) identified values and principles relevant for responsible leadership which include morality, positive leadership, accountability, self-awareness, role model, influencer, and servanthood. These values and principles are encapsulated into four key individual level values and principles are empathy, cognitive moral development, Machiavellianism, and moral philosophies discussed hereunder (Maak & Pless, 2006).

Empathy is a cognitive inferential process in which the empathiser projects, predicts or simulate the interior mental state of another person (Jian, 2022). Leader empathy is effective in emphasising the role of corporate social responsibility in fostering positive organisational outcomes (Ahsan, 2023). Leader empathy is positively related to leader effectiveness and transformative leadership, highlighting the importance of empathy in leadership outcomes (Simon et al., 2022). Furthermore, Voegtlin et al. (2020) posit that empathy is a basis for connectedness and should be positively related to responsible leadership.

The theory of cognitive moral development explains the maturity of moral development decision making of an individual in dealing with moral dilemmas (Kohlberg, 1973). Kohlberg (1973) proposed six stages of moral judgement cantered on cognitive reasoning and grouped into three categories being pre-conventional level, conventional level and post-conventional level. The post-conventional level comprises stage five and stage six of the moral development and at this level, "there is a clear effort to define moral values and principles that have validity and application apart from the authority of the groups or persons holding these principles and apart from the individual's own identification with these groups" (Kohlberg, 1973, p.631). The transition from one level and subsequently one stage to the next of cognitive moral development involves the reorientation of a form of thought into a new form that is not a result of direct instruction but is a result of the active consideration of moral ethical issues (DeTienne et al., 2021). Stahl and De Luque (2014) argue that people in higher stages of cognitive moral development are less likely to participate in unethical behaviour and more likely to engage in ethical behaviour as a result of their sophisticated level of moral reasoning. In this context, Stahl and Sully De Luque (2014) proposes that in its maturity, cognitive moral development has a potential influence on the responsible leader behaviour to "do good" and "avoid harm".

Machiavellianism, is a construct that refers to an individual difference variable that is associated with duplicity, cynicism, and amorality, precipitated by the pursuit of personal success and control (Dahling et al., 2009). Machiavellianism has a long history of being used to predict unethical behaviour in the workplace and is an important concept in the field of organisational behaviour studies (Jones & Mueller, 2022). Individuals with high levels of Machiavellianism engage in exploitative and destructive work behaviours and have more negative work feelings and attitudes,   are lured to less ethical businesses and foster settings that devalue ethical behaviour, and take a limited shareholder perspective rather than a stakeholder perspective with regards to ethics (Jones & Mueller, 2022). Companies that have been involved in corporate scandals have been noted to have leaders that exhibit Machiavellian character traits and have exhibited unethical behaviour (Stahl & Sully De Luque, 2014).

Moral philosophies are anchored in normative philosophical theories that explains normative orientations (Stahl & Sully De Luque, 2014). Empirical studies indicate a consistent pattern of association between moral philosophies and unethical decision making, where

teleological philosophical orientation is positively linked to unethical choices, whilst deontological philosophical orientation is negatively associated with unethical choices (Stahl & Sully De Luque, 2014). Teleological philosophies are oriented in line with consequences, reflecting ethical decision making process based on the outcome of actions, which can justify unethical behaviour (Stahl & Sully De Luque, 2014) Teleological philosophy is determined by the probability of the consequences of an action, the desirability of an action, and the importance of a stakeholder that would be affected by the consequences of an action (Smith et al., 2023). In contrast, deontological philosophies are rule-based, emphasising obligations regardless of consequences, which may deter individuals from participating in unethical behaviour (Stahl & Sully De Luque, 2014). Deontological philosophies are determined by the perceived alternative path of action available which is aligned to personal values or perceived behavioural standards (Smith et al., 2023). The findings by Smith et al. (2023) aligns with Stahl and Sully De Luque (2014) with respect to the understanding that the influence of deontological evaluations on ethical judgments and ethical intention is larger than the effect of teleological evaluations, subject to various modifying variables. Moral philosophies are influenced by differences in personal values and have a potential to influence both "do good" and "avoid harm" behaviour (Stahl & Sully De Luque, 2014).

2.4.3 Leader characteristics

Leader characteristics provide insight into what leaders do and how they do it, as well as elucidate the behaviours fundamentally connected with specific leaders or values that are anticipated from such leaders (Vera et al., 2022). Leader characteristics provide cues to distinguish across leadership approaches and contribute to the meaning of a leadership construct (de Klerk & Jooste, 2023). Pless (2007) argues that responsible leaders develop their leadership characteristics over time, and that responsible leadership is founded on solid values acquired through life experiences, influenced by personal relationships and interactions with others, and combined with individual virtues such as passion, love, a sense of caring for others, social values, and purpose. Stahl and Sully De Luque (2014) offer a model of the antecedents of responsible leadership behaviour that combines certain personal characteristics with particular situational context aspects. Literature on responsible leadership has identified 20 leader characteristics that are frequently associated with responsible leader behaviour (de Klerk & Jooste, 2023). According to literature, a responsible leader displays leader characteristic that is ethical, collaborative, compassionate, visionary, empowering, listening, trustworthy, influential, accountable,

encouraging, exemplary, fair, active citizenry, serving, respectful, integrity, open-minded, reputable, change-agent, and steward (de Klerk & Jooste, 2023).

Banks et al. (2021) explicates that leader characteristics reveal the leadership approach adopted by a leader. However, de Klerk & Jooste (2023) argues that the leader characteristics of responsible leader behaviour are not exclusive to the responsible leadership approach but have been identified in traditional leadership approaches with an exception of accountability, active citizenry, and reputation. As an example, ethical behaviour is a core characteristic of responsible leader behaviour that is also noted to be pivotal characteristic for ethical leadership, servant leadership, authentic leadership, transformational leadership and values-based leadership (de Klerk & Jooste, 2023; Stahl & Sully De Luque, 2014). Leader characteristics such as collaboration, empathy, open communication, and empowerment help to support the essential features of responsible leadership such as active stakeholder engagement, stakeholder needs balancing, and stakeholder development (de Klerk & Jooste, 2023; Y. Zhang & Han, 2019). The emphasis on compassion demonstrated caring and empathy for stakeholders. (J. Zhang et al., 2021). Pless et al. (2022) emphasised the ability to sustain mutually beneficial stakeholder relationships as well as the perseverance required to overcome competing challenges and reduce tensions.

Literature on responsible leadership has a strong focus on virtuousness ascribed to responsible leaders through accountability, active citizenry, and being reputable (de Klerk & Jooste, 2023). Accountability as a leader characteristic is inherent to responsible leader behaviour (de Klerk & Jooste, 2023). The leader is expected to take responsibility for their own decisions as well as those of the organisation in an environment that frequently presents obstacles that can interrupt business operations or the leader's reputation, where the leader's actions and behaviours become crucial inputs in determining the extent to which the leader is accountable and responsible (Flocy, 2017; Maak & Pless, 2006). In this context, Flocy (2017) defines responsible leader behaviour as an action of accountability as a "relational process with the various stakeholders where leaders accept the accountability for socially responsible actions as part of their strategic business decisions and strive to maintain a fine balance between the immediate and extended stakeholders" (p. 36). Miska and Mendenhall (2018) posit that a degree of leader accountability beyond shareholders and business owners is crucial for responsible leader behaviour.

Active citizenry is impeccable and laudable behaviour towards the organisational and communal social groupings of a responsible leader (de Klerk & Jooste, 2023). A responsible leader recognised community as an important stakeholder of an organisation and acts as a good citizen that furthers citizenship behaviour (Maak & Pless, 2006). A responsible leader that is an active citizen is aware of the public sphere and searches for the common good in line with organisational strategy based on the values of inclusion, respect and prosperity (Castillo et al., 2020). In this context, active citizenship is "…care for the environment, innovation, and commitment to all actors in the production chain, from small-scale peasant farmers and workers, to consumers and distributors…" (Castillo et al., 2020, p. 338). With regard to reputation, Varma (2021) finds a positive relationship between responsible leadership approach and the reputation of the organisations. A reputable responsible leader displays respect for human dignity and guarantees the appropriate behaviour of subordinates in dealing with external stakeholders (Varma, 2021).

2.5 Situational context of responsible leader behaviour

2.5.1 The role of situational context

Empirical studies have previously investigated the responsible leadership in the context of different behavioural styles and from differing perspectives (X. Zhang et al., 2022). One method was to split responsible leadership behavioural styles into instrumental and integrative responsible leadership behavioural types based on the focus of a leader's responsibilities (Maak et al., 2016). X. Zhang et al. (2022) determined that differences in the motivations and antecedents of responsible leader behaviour result in proactive and passive responsible leader behaviour. Hincapie & Sánchez (2022) similarly identified the situational context of responsible leader behaviour can enable either proactive responsible leader behaviour or a passive responsible leader behaviour. The current study investigates the influence of the situational context of the antecedents of responsible leader behaviour of CA(SA)s identifying the situational context as enabling proactive responsible leader behaviour or passive responsible leader behaviour.

2.5.1.1 Proactive responsible leader behaviour

Personal experiences shape a responsible leader's moral character and foster a sense of duty to society in the form of proactive behaviour (Hincapie & Sánchez, 2022). Proactive behaviour is characterised as taking the initiative, predicting and averting issues, and

grabbing opportunities to attain future goals in a work setting or function (Parker et al., 2010). To accomplish a shared vision, responsible leaders build, cultivate, and sustain positive relationships of mutual trust with stakeholders both inside and outside the organisation (Maak & Pless, 2006). Responsible executives prioritise shareholder interests while also considering the interests of other stakeholders, fostering societal well-being, and safeguarding the environment (Maak et al., 2016). As a result, X. Zhang et al. (2022) defines proactive responsible leader behaviour as "leaders showing initiative when dealing with relationships with stakeholders both inside and outside the organization, as well as endevoring to voluntarily assume relevant responsibilities in order to achieve economic and / or social development goals in a planned way" (p. 8). Hincapie & Sánchez (2022) posit that the situational context that enables proactive responsible leader behaviour acts as a pushing force that promotes the development of responsible leaders (Castillo et al., 2020; Hincapie & Sánchez, 2022).

2.5.1.2 Passive responsible leader behaviour

A situational context that seems to demand the attention of a responsible leader to contribute to a society that requires development enables a passive responsible leader behaviour (Hincapie & Sánchez, 2022). Passive behaviour is defined as behaviour that is shaped by a person's environment rather than their personality (Parker et al., 2010). Passive behaviour in organisations can be influenced by external institutional environments such as regulation, governance structure, and strategic aims (X. Zhang et al., 2022). Passive behaviour can occur when unexpected occurrences occur, things go wrong, or things do not go as planned, in which context passive responsible leader behaviour is " an act of being responsible to some stakeholders under pressure from external circumstances or when an unexpected event occurs, even though this behaviour may go against their original intention" (X. Zhang et al., 2022, p. 14). A situational context that enables a passive responsible leader behaviour acts a pulling as organisational leaders are required to contribute to the development of social and economic environments (Hincapie & Sánchez, 2022).

The situational context for proactive and passive responsible leader behaviour of leaders as articulated in literature is discussed in the section that follow.

2.5.2 The context of responsible leadership

2.5.2.1 Proximal context

Miska and Mendenhall (2018) identifies two approaches on the meso level to identify the antecedents of responsible leadership: linkages between responsible leadership and relevant organisational elements, and investigation of the characteristics of responsible leadership and its effect on the corporate responsibility of organisations. In the context of the current research, the proximal context recognises the influence of the situational context and the organisational context as antecedents of responsible leader behaviour which focuses on responsible management and corporate governance mechanisms (Stahl & Sully De Luque, 2014).

Moral intensity is a situational factor that has potential to affect a leader's predisposition to engage in "do good" and "avoid harm" behaviour (Stahl & Sully De Luque, 2014). Moral intensity is a multi-level concept that describes the degree to which a situation is morally imperative in relation to a particular issue (T. M. Jones, 1991). The moral intensity construct facilitates understanding of moral dilemmas through characteristics which include the magnitude of consequences, social consensus, probability of effect, temporal immediacy, proximity and concentration of effect of a moral issue (T. M. Jones, 1991). Moral intensity is positively associated to the ethical decision-making process, with the strength of that association implying that moral intensity has a significant impact on ethical reasoning on the "do good" and "avoid harm" behaviour (Valentine & Godkin, 2019).

The organisational level factors that may impact the responsible behaviour of leaders include organisational culture, ethical climate, the existence or enforcement of code of conduct, CEO role modelling, and performance management systems (Stahl & Sully De Luque, 2014). Organisational culture plays a critical role in the value placed on ethical decision-making for the individual leader and the organisation (Bowen, 2004). The prevailing organisational culture supersedes organisational policies, strategies, values and mission statements that are not in alignment with the prevailing values practiced on the ground (Mumley, 2019). Linked to this understanding is the ethical climate, It is defined as a set of prescriptive climates that represent organizational processes, rules, and practices with moral consequences (Martin and Cullen, 2006). When organizational members perceive that particular types of ethical reasoning or behaviour are anticipated standards or norms for decision making inside an organization, an ethical climate is developed (Friend et al.,

2020). Ethical climate is the perception of what constitutes appropriate behaviour, and it consequently becomes a psychological process through which ethical dilemmas are controlled (Martin & Cullen, 2006). The ethical climate effects both decision making and subsequent behaviour in response to ethical problem. The moral standards that members employ to analyse, assess, and resolve ethical issues are determined by the ethical climate (Friend et al., 2020). Through the influence of ethical climate, organisational values are translated to actions, which are subsequently reflected in either responsible or irresponsible behaviour.

2.5.2.2 Distal context

Distal context encompasses the institutional and supranational context in which organisations and leaders exist wherein they face varying degrees of internal and external pressures in exhibiting ethical and sustainable leadership (Stahl & Sully De Luque, 2014).

Institutional context

Conceptual theoretical perspectives have been developed based on political and institutional theory with the intention of explaining the underlying mechanisms of responsible leadership (Miska & Mendenhall, 2018). The model of the antecedents of responsible leadership behaviour identifies the national culture, legal system, the role of stakeholders, and industry competition as variables of the institutional context (Stahl & Sully De Luque, 2014). The key factors of the institutional context that are discussed hereunder are institutional collectivism and power distance, institutional context, and corruption (Miska & Mendenhall, 2018; Stahl & Sully De Luque, 2014).

Institutional collectivism is the extent to which organisations and institutional systems enables and rewards collective resource distribution and collective action (Miao, Humphrey, Qian, 2021). The notion in institutional collectivism is that the individual is connected with others and has duties and obligations to the larger collective that transcend personal interests (Waldman et al., 2006). Waldman et al. (2006) found that leaders' declared support for stakeholder interactions and community welfare corporate social responsibility was positively connected to institutional collectivism. C. Miao et al. (2021) found that the impacts of emotional intelligence are larger in high institutional collectivist societies. In this context, institutional collectivism is positively related to responsible behaviour and emotional intelligence. Power distance is the degree to which power is assumed to be dispersed evenly,

with a high power distance score indicating uneven power distribution in a community (Waldman et al., 2006). People in high-power countries feel that leaders should be obeyed without question and given preferential treatment (Waldman et al., 2006). Waldman et al. (2006) managers in cultures with high power distance values are less likely to consider corporate social responsibility when making decisions. In contrast, A low power distance culture fosters the exhibition of emotional intelligence by allowing for unfettered communication and the interchange of ideas between leaders and followers (C. Miao et al., 2021). A high power distance culture is detrimental to responsible leadership as it limits and even prohibits the display of emotional intelligence. Power distance and institutional collectivism might influence leaders' proclivity to participate in both "do good" and "avoid harm" behaviour (Stahl & De Luque, 2014).

The institutional context within which organisations and leaders operate has an impact on the behaviour of leaders (Stahl & Sully De Luque, 2014). The institutional context is informed by differences in business operational systems, legal requirements, the nature of regulation, and the likelihood of enforcement, which contributes significantly in influencing the framework for business ethics, good corporate governance and ethical behaviour (Stahl & Sully De Luque, 2014). Witt and Stahl (2016) contend that leaders in different institutional contexts have vastly different perceptions about their responsibilities to various stakeholder groups, that has consequences for their understanding and practice of responsible leadership. In their study, Witt and Stahl (2016) found that leaders from Asian economies (Hong Kong, Japan, South Korea) and Western economies (Germany, United States) have widely different responsibility orientations both between and within Asian economies and Western economies, highlighting the impact of the institutional context of leadership. Furthermore, Hincapie and Sánchez (2022) identifies a pushing force and a pulling force for the development of responsible leadership in the Latin American context. A pushing force is an institutional context in which there is proactive emergence and development of responsible leaders, and were the proximal context enables a leader to develop a moral character, the distal context enables understanding of societal problems and needs, and educational and life experiences are critical factors (Hincapie & Sánchez, 2022). A pulling force is where the context forces a reactive emergence of responsible leadership in which leaders are agents of social justice, and are called to address societal problems that are not adequately addressed by government (Hincapie & Sánchez, 2022).

The final key factor for consideration in this study regarding institutional context is corruption. The literature on corruption has evolved from focusing on the motivation and activities of corrupt government officials to focus on the social context within which corruption occurs (Castro et al., 2020). The focus on corruption in a social context identifies a corrupt official as an actor embedded in a social system rather than a rational actor, as a result emphasising the important of the institutional context within which corruption occurs (Castro et al., 2020). When leaders believe that corrupt methods such as bribery are institutionalised in the society in which they operate, they are more inclined to engage in unethical behaviour (Lessig, 2013). Lessig (2013) defines institutional corruption as an environment where "there is a systemic and strategic influence which is legal, or even currently ethical, that undermines the institution's effectiveness by diverting it from its purpose or weakening it ability to achieve its purpose" (p.553). Examples of institutional corruption include the state capture of government entities by private businesses and the elite adopting laws that benefit their interests but disadvantage the majority of a country's citizens (Castro et al., 2020).

Supranational context

The importance of supranational context in influencing responsible leader behavior provides more insight into the proclivity to "do good" and "avoid harm". The factors of the supranational factors include United Nations Global Compact (UNGC) and global governance, NGO activism, and media (Stahl & Sully De Luque, 2014). The paragraphs below outlines the supranational factors as antecedents to responsible leadership behaviour.

UNGC was formed in 2000 by the then-United Nations General Secretary, Kofi Anan, and is the largest voluntary global governance effort that tackles multinational businesses' social and environmental obligations (Voegtlin & Pless, 2014). UNGC has ten principles that cover the areas of human rights, labour, environment, and the fight against corruption (Voegtlin & Pless, 2014). In the implementation of the ten principles, the UNGC anticipates that organisations and leaders will develop as responsible leaders (Stahl & Sully De Luque, 2014).

Non-Government Organisations (NGO) activism has had a major impact on responsible leadership in influencing the interaction between governments and business regarding international business practices, rules and norms (Stahl & Sully De Luque, 2014). The NGO impact go beyond typical institutional frameworks and into business leaders' views (Stahl &

Sully De Luque, 2014). NGOs are consumer associations, environmental groups, and stakeholder advocacy groups that work to prevent harmful projects and practices (Daubanes & Rochet, 2019). NGOs are effective at mobilising to address failures of government and regulatutors to impose adequate standards for powerful businesses, effective at detecting hazardous projects and deterring industry lobbying, and have contributed to the strengthening of the regulation's ability to resist industry's influence and to increase transparency (Daubanes & Rochet, 2019).

Public scrutiny of ethical behaviour in organisations has been accelerated through main media and social media attention (Stahl & Sully De Luque, 2014). Astvansh et al. (2022) investigated the impact of the reporting of news media of the safety of products on the voluntary recalling of such products by organisations. The results indicated that the volume of media reports about safety in a manufacturer's products increases voluntary recalls by managers, where negative news reporting strengthens the main effect of the volume of news whilst positive news reporting does not moderate the main effect (Astvansh et al., 2022). In the context of increased media reporting and increased accessed to information through social media, it is difficult to discount negative media coverage and occurrences of unethical conduct.

2.6 Chapter summary

This chapter started off with a description of the development of the responsible leadership approach in contrast to traditional leadership approaches. It was identified that responsible leadership approach builds on traditional leadership approaches and focuses on internal and external stakeholders. The literature further identified the Kantian theoretical framework as appropriate to investigate the influence of the situational context on the antecedents of responsible leader behaviour of CA(SA)s using a multi-level analysis approach. The antecedents of responsible leader behaviour are identified under broad categories which includes relational intelligence (comprising of emotional intelligence and ethical intelligence); values and principles; and leader characteristics. Whilst literature finds that these broad categories and specific single antecedents are not exclusive to the responsible leadership approach and can be found in traditional leadership approaches, leader characteristics such as accountability, active citizenry, and reputability are only reflected in the empirical studies of the antecedents of responsible leadership behaviour. The literature further identifies the situational context for responsible leadership behaviour to enable either the proactive or

passive responsible leader behaviour in the distal and proximal context. The gap identified in the literature is that the situational context of a developing economy may enable a passive responsible leader behaviour which may influence the predictors of responsible leader behaviour of individual CA(SA)s. The next chapter describes the research questions that the study sought to solve.

CHAPTER 3: RESEARCH QUESTIONS

3.1 Introduction

The study intended to investigate the antecedents of responsible leader behaviour for CA(SA)s and to explore the influence of the situational context on the antecedents of responsible leader behaviour of CA(SA)s in South Africa. The literature review in Chapter 2 outlined the development and conceptualisation of the responsible leadership approach, the Kentian theoretical perspective that was adopted in the multi-level analysis of the antecedents of responsible leader behaviour, the literature review on the antecedents and situational context of the responsible leadership behaviour of leaders. Whilst there is significant progress that has been made in the study of the construct of responsible leadership and the related antecedents, a gap exists in understanding the phenomenon of the antecedents of responsible leadership occurring in the context of emerging or developing economies (Pless et al., 2022). Waldman et al. (2020) identified the focus area of connecting responsible leadership to context within which it occurs as an important focus area for future research. The following section outlines the research questions that have been developed in order to address the research aims of the study.

3.2 Research question one

What are the perceived antecedents of the responsible leader behaviour of CA(SA)s?

This question aimed to identify the antecedents of responsible leader behaviour of CA(SA)s in the context of professional influences to responsible behaviour and contextual antecedents as the research setting was South Africa. There has been numerous studies that have identified antecedents of responsible leader behaviour (Maak et al., 2016; Stahl & Sully De Luque, 2014; X. Zhang et al., 2022). de Klerk & Jooste (2023) posit that, with the exception of accountability, active citizenship, and reputation, the antecedents of responsible leader behaviour identified in literature is consistent with the antecedents of traditional leadership approaches as transformational leadership, ethical leadership, authentic leadership, servant leadership, and values-based leadership. The question is open ended in order to contribute to the discourse of the antecedents of leadership approaches particularly by CA(SA)s.

3.3 Research question two

How does the situational context influence the responsible leader behaviour of CA(SA)s?

This question intended to understand the situational context in which responsible leader behaviour occurs and to further understand the influence of the situation context on the responsible leader behaviour. Responsible leadership does not occur in a vacuum, but rather depends on features of the context in which leaders behave and make decisions (Castillo et al., 2020). the lack of attention to context in existing studies on responsible leadership calls for research investigating the interaction effects of a leader and an environment in which they lead (Waldman et al., 2020).

CHAPTER 4: RESEARCH METHODOLOGY

4.1 Introduction

The purpose of the study is to understand how CA(SA)s perceive responsible leadership and how their situational context influences responsible leader behaviour. The study was conducted qualitatively by analysing the perceptions of qualified CA(SA)s and that of article clerks, about the influence of the institutional environment and context in which they operate on their behaviour as responsible leaders. The study was conducted over a period of six months between September 2023 to February 2024.

In this chapter, the research methodology and design that were employed in this study are discussed. The research design, data sampling, data collection, and data analysis are conducted on a qualitative, exploratory approach. Data was collected through semi structured interviews with individual CA(SA)s in various roles across different industries. The chapter comprises the methodological approach, the research design, data collection, data analysis, the research trustworthiness, and the ethical considerations for the study.

4.2 Methodological approach

4.2.1 Research philosophy

In conducting this research and as a CA(SA), the researcher was aware of the beliefs and philosophical assumptions that could influence the methodological approach of the study. Philosophical assumptions are ingrained through a belief system, upbringing, education and training, and personal and professional experiences that influences the researcher's decisions about theories used in the study (Creswell & Poth, 2016). In this way, a researcher aligns the research with their line of thought after acquiring new knowledge about the research objectives, the choice of the research approach, the formulation of the research problem, the collecting of data, and the analysis and interpretation of data (Žukauskas, Vveinhardt, & Andriukaitienė, 2018). Research philosophy is the belief that data should be collected, analysed, and applied to a subject under investigation (Mir & Greenwood, 2021).

The study was conducted using an interpretivist research philosophy as it sought to gather understanding of the phenomenon of the perception of responsible leader behaviour from individuals in context specific settings and attributing meaning to the narratives provided. In the context of business and management research, the interpretivism philosophy entails

developing in-depth perceptions of organizations from the viewpoints of various social groups of people (Saunders, Lewis, & Thornhill, 2019. An interpretivist approach is a research paradigm that seeks to understand and interpret the subjective meanings and experiences of individuals within their social and cultural contexts, emphasising the relevance of context and diverse perspectives (Harkison et al., 2018).

4.2.2 Ontology

According to Saunders et al. (2019), ontology is a philosophy of a researcher that addresses presumptions regarding the nature of reality and comprises two aspects with subjectivism as the social phenomenon resulting from perceptions and the ensuing behaviours of social participants, and objectivism maintaining that social reality exists outside of the researcher and social participants. Ontology is a study of being and the assumptions that pertains to what constitutes the truth, enabling the researcher to determine the nature of reality in the choice of research philosophy (Creswell & Poth, 2016).

In the context of the current study, the ontological philosophy of the researcher is social constructionism, as social actors create shared meanings and realities of responsible leader behaviour in the institutional setting through social interaction (Saunders et al., 2019). In this philosophy, rather than believing that knowledge and truth are something the mind discovers, social constructivism holds that they are constructed (Lincoln & Guba, 2016). According to social constructivism, there are several perspectives on the world and realities, and these perspectives and realities are socially constructed and subjective (Saunders et al., 2019).

4.2.3 Epistemology

Epistemology builds from ontology, and it involves assumptions about whether knowledge is acceptable, valid, and justified (Saunders et al., 2019). According to Yawson (2016), epistemology is concerned with the study of knowledge and the methods used to obtain it. Epistemology is the process by which knowledge is transmitted across time through the many perspectives and accounts of reality held by individuals (Negou et al., 2023). Creswell & Poth (2016) posit that reducing the distance between the researcher and the subject of the research is an important aspect of epistemology, the researcher sought to be as close as possible to the participants. As a result, the research's epistemological approach used participant views to comprehend the research phenomenon through narrative accounts of their actual experiences (Negou et al., 2023). The researcher's epistemological stance is

interpretivism, which is concerned with comprehending the distinctive experiences of each participant and translating them into a shared knowledge (Klenke, 2016).

4.2.4 Axiology

Axiology is the values that guide a researcher's approach to participant selection, data collection techniques, analysis, interpretation, and the ways in which these approaches impact the research as a whole (Saunders et al., 2019). Ethics and values in research are central to axiology (Klenke, 2016). According to Saunders et al. (2019), in order for research to be regarded as credible, it is crucial that the researcher's ethics and principles are upheld throughout the many phases of the study. Within the community of qualitative research, it is acknowledged that the narrative may be influenced by the researcher's ethics and values because qualitative research is inherently biased and value-bound (Lincoln & Guba, 2013). The semi-structured interview method was chosen as a data collection method because the researcher emphasizes honesty, tolerance, and regard for others as well as interpersonal interactions. It is advisable to be conscious of one's prejudices before to starting the study (Klenke, 2016).

4.2.5 Methodological approach

The methodological approach of the current study follows a qualitative methodology. A qualitative methodology is a methodical approach to exploring and understanding people's beliefs, experiences, attitudes, behaviours, and interactions (Creswell et al., 2007). Saunders et al. (2019) explain that because the researcher must make sense of the many subjective interpretations that might be drawn from participant data, qualitative methodology is research that is based on an interpretive philosophical position. There is currently no clear measure of responsible leadership as a mental framework, other than as a behavioural style (Waldman et al., 2020). Due to its great scholarly influence and ability to report on complicated topics in fascinating ways, an inductive method was applied to develop question questions for semi-structured interview in investigating the phenomenon of the responsible behaviour of CA(SA)s (Creswell et al., 2007).

4.3 Research strategy

The study is exploratory in nature and employed a narrative inquiry strategy in responding to the research question regarding the phenomenon of what the antecedents of responsible behaviours for CA(SA)s are and how that responsible behaviour is influenced by situational

context (Yilmaz, 2013). This entailed learning and generating knowledge from the experiences of others (Negou et al., 2023). The intention was to explain and understand the meaning that emerges from the participant's perspective in respect of how an event or situation was experienced and its potential influence on responsible behaviour (Waldman et al., 2020). The researcher aimed to deduce meaning from participant experiences and behaviours by means of interpretation and narration (Saunders et al., 2019). It is a result of decisions taken early in the research process that allow for discussions, answer research questions, and lead to the eventual formulation of themes and conclusions (Saunders et al., 2019).

4.3.1 Research time horizon

A cross-sectional study involves the study of a specific phenomenon within a particular time period (Saunders et al., 2019). In keeping with the Master's degree timeline, a cross-sectional research study was carried out from September 2023 to February 2024.

4.3.2 Population

This study examines the role of CA(SA)s as responsible leaders in the South African context. The population identified to be relevant for the study comprises of members of SAICA designated as CA(SA)s. The population of the study was determined on the basis that SAICA intends to develop entry level newly qualified CA(SA)s as responsible leaders that contribute to sustainable economies and that lead ethically (SAICA, 2022). The population selected will assist the study to respond to the research of question. SAICA boasts a register of 50 731 CA(SA)s in the 2022 financial year (SAICA, 2022).

4.3.3 Unit of analysis and level of analysis

Knowing what data will be collected and from whom is crucial in defining the unit of analysis (Kumar, 2018). The researcher chose individual CA(SA)s as the unit of analysis in this study with the primary objective of determining the perspective of the CA(SA)s regarding the influence of the situational context on responsible leadership behaviour. The study is multi-dimensional in approach as CA(SA) in different fields, industry and levels of management will be selected, and article clerks who are undergoing a training program to qualify as CA(SA)s.

4.4 Sampling strategy

4.4.1 Sampling technique

Sampling is the process of selecting a small number of units from the population's main group (Klenke, 2016). According to Saunders et al. (2019), sampling is a legitimate census option in situations where it is not possible to research the entire population, when there are costs associated with the study exceed the budget, and when time constraints prevent studying the full population. Probability and non-probability are the two approaches utilized in sample design (Creswell & Poth, 2016; Saunders et al., 2019). With probability, sampling each entity in the population has an equal chance of making it into the sample, whereas with non-probability, the likelihood of each unit or entity being selected for sampling is relatively unknown (Creswell, 2014).

The research study used the purposive sampling technique in order to ensure that the research study seeks to respond to the research questions and objectives. Saunders et al. (2019) mention that purposive sampling is a non-probability sampling technique, which requires that the researcher uses their judgement for sample selection that will effectively enable the research to respond to the research questions and meet the research objectives. Creswell & Poth (2016) explain that purposive sampling involves making the best selection that will enable richness, abundance, and broad data, which is relevant to the research topic. Through established networks, the researcher identified potential participants across various areas, including qualified CA(SA)s, registered auditors, and article clerks from a various industries. This allows the researcher to gain the necessary insight and depth understanding to respond to the research questions (Creswell, 2014).

4.4.2 Sampling criteria

A sample is a part of the population chosen to take part in a study so that claims and conclusions can be made about the population as a whole (Creswell, 2014). The sample ought to be optimal fulfil the requirements of effectiveness, representativeness, dependability, and adaptability (Negou et al., 2023). The sample is selected based on relevance with regards to ability of participants to provide valuable input and contribution to the study based on prior and current individual experience. The selection of a heterogeneous sample allows for the revelation of key themes for the purpose of this study (Saunders et al., 2019). The researcher sought to explore the perspectives of a diverse population of CA(SA)s consisting of experienced professionals, medium experienced

professions, newly qualified CA(SA)s, and article clerks in the process of training to qualify as CA(SA)s. A total of 12 participants confirmed to have met the sampling criteria. The sample is described in detail in Chapter 5.

4.4.3 Sample size

In light of the consideration that each participant's life experiences and perceptions are unique, the researcher conducting an exploratory study using interviews must continue interviewing people until data saturation is reached from the responses collected (Negou et al., 2023) The general principle used by other researchers was adapted to find a solution wherein data saturation occurs when the researcher notices that no new information, codes, or themes are emerging from participants as indicated by the ongoing use of existing codes and that further unique coding cannot be established from the data that has already been gathered (Klenke, 2016). In order to obtain enough data for the study, the researcher had planned to work with a minimum sample of 16 participants from a heterogenous group. However, based on data saturation indications, the exact sample size was decided upon during the data collection phase.. The data saturation is outlined in Chapter 5.

4.5 Data collection
4.5.1 Data collection instrument

Saunders et al. (2019) state that data collection determines what occurs in each unit or entity in the sample to allow for logical generalisation for the entire population. Semi-structured interviews were used to collect data for this study because of their flexibility, allowing for themes and questions that could be adapted from one participant to the net, accommodating the context (Creswell, 2014). To serve as a useful tool for gathering data, the researcher created the interview guide that is included in Annexure 3. The interview guide's questions were carefully developed from the reviewed literature in order to address the situational context that affects leaders' responsible behaviour (Saunders et al., 2019). The interview questions were open-ended, covering important observable features that are aligned with the research objectives in order to ensure that high-quality data was obtained in line with the exploratory nature of the study (Patton, 2015).

To prepare for the data collection process, the researcher felt it prudent to conduct a pilot interview prior to beginning the actual qualitative research process. Before deciding to carry out the full study, a pilot study gave the researcher the chance to carry out a preliminary

inquiry on the clarity, soundness and relevance of the interview questions to the study. A pilot study was conducted with a CA(SA) and a colleague in the tertiary education environment. The researcher considered various aspects relating to the pilot study which included the duration of the interview, the clarity of the interview questions and the responses provided by the participant, and the validity and reliability of the interview guide. The participant that took part in the pilot study was not included in the sample of the study.

4.5.2 Data collection process

The semi-structed interviews were guided by the interview guide and were conducted by the researcher to collect primary qualitative data as informed by the exploratory approach of the study. Through one-on-one interviews, the researcher was able to obtain participant personal experiences that were raw and based on their actual experiences.(Yilmaz, 2013). In order to streamline the interview process, the researcher chose to employ the same interview guide for both CA(SA)s and Audit Clerks. The same interview guide was used in order to obtain a multi-level understanding of the phenomenon and improve the quality of findings that included the opinions of qualified CA(SA)s and those who are currently undergoing training to become CA(SA)s.

In an effort to accommodate the hectic work schedules of CA(SA)s, all interviews were done remotely through the use of Microsoft Teams, an online collaboration tool. All of the participants preferred using Microsoft Teams since it allowed them to meet with the researcher at a time that worked for them, especially considering their busy work schedules and the time of year the study was done. Therefore, conducting the interviews did not provide a challenge due to time or distance constraints. Due to Microsoft Teams being a standard technology used by teams to connect, all of the participants felt at ease using it. The researcher first had to connect with the research participants before formally performing the necessary interviews with the selected participants. This was accomplished by contacting every potential participant by phone or email and outlining the purpose and objective of the research project. The connection was also used to evaluate the participants' suitability in relation to the predetermined sample criteria, to find out if the identified participants were willing to participate in the study, and to decide on the best time and date to conduct the interviews. The researcher then scheduled the meetings on Microsoft Teams with the participants in line with the agreed times.

The researcher sent out emails to each participant that contained a Microsoft Teams link for the meeting and a consent form which the participants were requested to sign prior to the scheduled meeting time. The consent form was sent out in advance, giving participants enough time to review it and decide whether or not to participate in the research project. The researcher had to be flexible and understanding towards participants when they requested meetings to be rescheduled. Five potential participants that agreed to participate in the study did not honour the meetings, despite attempts to reach them. These participants were not included in the results of the study.

The researcher started all the meetings at least five minutes before the scheduled time, allowing the participants to join the meeting at their earliest convenience. Each meeting was started by welcoming the participants to the meeting and requesting for permission to record the meeting on Microsoft Teams. All participants agreed to have the meetings recorded on Microsoft Teams. The researcher then continued to remind the participants about the purpose and objective of the research study and allowed participants to ask any clarification questions about the research study. The researcher used the first group of questions outlined in the interview guide as background questions to confirm the participant's suitability in line with the sample criteria and to build rapport with the participants.

The researcher was careful to listen intently during the interview and avoided asking closed-ended or prescriptive questions in favour of concentrating on open-ended questions and participant responses (Patton, 2015). Accordingly, the researcher guided the rest of the interview discussion by seeking to find answers to questions like 'what' and 'how' to ensure that the data that was gathered was rich in quality versus quantity, which is critical in the exploratory study (Yilmaz, 2013).

The researcher used a flexible approach to assist the conversation because the study was a narrative inquiry, open to the stories that emerged from the interviews to continue uninterrupted. The results demonstrate that, despite the researcher's continuous use of the same interview questions, the participants' responses to some of the questions varied slightly depending on the complicated environment and the dynamics they faced in their individual settings (Saunders et al., 2019). When necessary, the researcher was able to corroborate and explain the information using probing questions. This made it possible for interpretations to be drawn from the data gathered in order to identify the patterns that are

connected to theory (Creswell, 2014). The researcher asked the participants if they had any more thoughts or insights to add to the previously offered insights before wrapping up each interview session in order to further enrich the data. After adjourning the meeting formally, the researcher turned off the recorder on Microsoft Teams.

When the conversation came to a close and many of the newfound insights were still fresh in mind, the researcher downloaded the transcript of every participant from Microsoft Teams. The researcher listened to the audio recording of the interview to confirm the data that had been automatically captured and to clean up each transcript in preparation for further analysis. This helped to minimise data loss and ease the burden of cleaning up the transcripts at a later time, thus ensuring that collected data was bias free (Saunders et al., 2019).

The researcher conducted the semi-structured interviews with a total of 12 participants who are CA(SA)s and Article clerks in different companies and fulfilling different roles at different leadership levels. Table 4.1 provides a summary of the time investment to conduct the interviews for the study. It took the researcher a total of 589 minutes to conduct the interviews, with an average of 49 minutes per interview. The longest interview lasted for just over one hour whilst the shorted interview was 33 minutes. The researcher spent an average of 120 minutes per interview to clean up the transcripts of each interview for analysis.

Participant	Interview duration	Summary
Participant 5	47.08	
Participant 12	33.14	
Participant 4	47.17	
Participant 9	46.55	
Participant 8	48.55	Total minutes = 588.96
Participant 10	38.35	Shortest interview = 33.14
Participant 6	57.23	Longest interview = 1.02.44
Participant 7	1.01.54	Average time = 49.08
Participant 2	48.32	
Participant 1	1.02.44	
Participant 11	49.51	

Participant 3	49.08	

Table 4.1: Duration of interviews conducted

4.6 Data analysis approach

The researcher had to choose a data analysis instrument before starting the data analysis process. Utilisation of software for analysing qualitative data has become more widely used by researchers to manage data effectively and analyse qualitative studies (Woods, Paulus, Atkins, Macklin, 2016). The Atlas.ti program was utilized for data analysis in this study since other researchers have extensively documented its use in interview-based investigations. In using the Atlas.ti program, researchers effectively examine qualitative evidence for new theoretical claims, which encourages data transparency and makes it possible to show the validity, rigor, and reliability of the data analysis (Woods et al., 2016). The researcher complemented the Atlas.ti software with the use of Microsoft Excel, to assist with the further analysis of the codes and code groupings developed from Atlas.ti software. Once the researcher had access to the Atlas.ti program, he spent some time watching tutorial videos to become acquainted with the program and learn how to utilize it most effectively for data analysis.

The researcher gathered extensive, diverse, and comprehensive data (Yilmaz, 2013). The rich data needed to be carefully analysed, which required the researcher to dedicate enough time to continuous analysis. The study employed thematic analysis as its data analysis method, which is regarded as a basic, versatile, and adaptable method for analysing sizable qualitative datasets (Castleberry & Nolen, 2018). Thematic analysis allows for the identification, analysis, and reporting of themes within datasets (Braun & Clarke, 2021). By using a purposeful, repetitive, and recursive thematic analysis with the compiled data, the researcher can actively locate and uncover themes and subsequently report on the meanings of the themes that are found (Braun & Clarke, 2021). An overview of the steps that make up the research study's analysis of the data collected are provided below.

4.6.1 Phase 1 Familiarity with the data

Getting familiar with the collected data was the initial step in the data analysis process for the researcher. The researcher had to start by downloading the transcriptions of the audio files that were recorded using Microsoft Teams. Every transcript was obtained using the

Microsoft Teams platform and securely kept in a password-protected folder. Prior to reviewing each document's content, the researcher took some time to arrange and clean each transcript. This involved deleting any extraneous information from each transcript so that just the text version remained, substituting each participant's name with an assigned participant code, and heading the document with the date and time of the interview.

The researcher was able to familiarize himself with the transcribed data set only after the aforementioned cleaning procedures were completed. That allowed the researcher to listen to the audio recording and make sure that the transcripts accurately depict the participants' discussions and views. After reading the translation and listening to the audio recording, the researcher was able to correct all the redundant information that was given in the document, including filler sounds, for example, "uhhh, mmhh, oohh", and any unnecessarily repeated words. Due to ambiguous language accents that the platform was unable to detect, the researcher was also able to correct any phrases or sentences that were mistranslated or misspelled. An example of these words include "SAICA" which the Microsoft Teams read as "psychos" in a majority of the transcripts. Prior to analysis, the researcher cleaned up and arranged each interview transcript for an average of 120 minutes. It was only after completing this arduous procedure that the researcher was able to actively read the organised material and become acquainted with it. By doing this, the researcher was able to begin looking for trends and meanings early on in the process. A crucial aspect of this stage was the researcher getting acquainted with the data through repeated readings in order to produce a preliminary list of codes and identify any noteworthy aspects of the data (Braun & Clarke, 2021).

In order to preserve the privacy of the data gathered, the researcher made sure that the transcripts that had been cleaned and the audio recordings that had been made on Microsoft Teams were both electronically saved in formats that could be accessed in cloud storage, password-controlled, and highly confidential. To maintain participant anonymity, all identifiers were eliminated. The cleaned, accurately labelled transcripts were transferred to the Atlas.ti program by the researcher under a project name for the systemic coding and data organisation. This allowed for a thorough analysis and interpretation of the complex data that was obtained from the data collection process (Woods et al., 2016). Each transcript was identified by a unique code that was created by appending the interview date to the

participant code that was assigned. Below is an extract from the Atlas.ti program listing all the 12 transcripts from the interviewed participants as uploaded by the researcher.
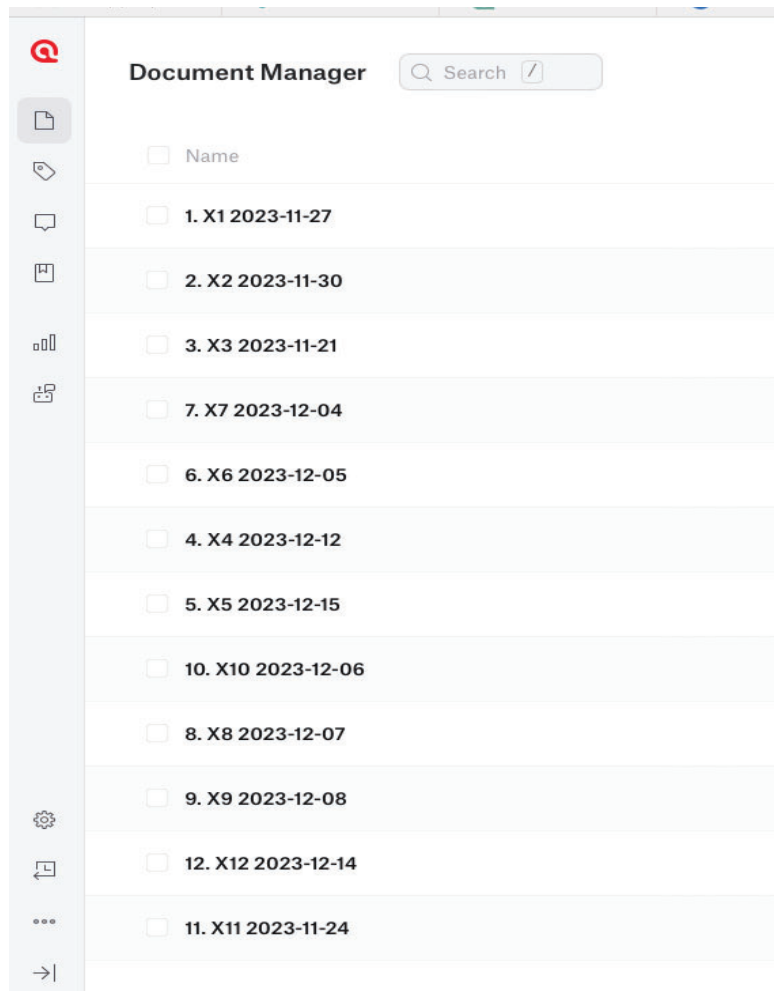
Figure 4.1: Extract from the Atlas.ti program with a list on interview transcripts

4.6.2 Phase 2: Generating initial codes

The researcher examined each transcript again after uploading them all to the Atlas.ti application and become acquainted with them so that he could start methodically looking for any noteworthy aspects in the data and to generate codes. As part of the analysis process, generating codes aids researchers in arranging data into coherent informational units (Braun & Clarke, 2021). The researcher highlighted the exact quotes from the actual data set to support each generated code in order to make sure the record of where the codes came from is not lost. Therefore, in order for meaning to begin to emerge from each transcript, the exact quotes emerged parallel to each generated code (Castleberry & Nolen, 2018).

A total of 34 new codes were generated from the first transcript, also being the highest number of codes generated from a script. The least amount of generated codes per transcript was 15. Initially, 184 codes were created for all of the 12 participants. The researcher then went over every code the Atlas.ti program, rectifying any that were not properly recorded and starting to look for codes that were similar but had different names. When this happened, the researcher was able to combine codes with comparable information and meanings. This made the data easier for the researcher to work with so that a comprehensive sense-making process could take place. It reduced the generated codes from 184 to a total of 105 codes, as shown in the extract from the Atlas.ti software on Figure 4.2. At this time, the researcher began to see themes and patterns emerging from the data, which had been previously coded with open, as well as a broad scope (Castleberry & Nolen, 2018). The list of all generated codes, code groups and themes has been outlined in Appendix 4.

Figure 4.2 Extract from the Atlas.ti program with a number of generated codes per script

4.6.3 Phase 3: Searching for themes

After the codes were generated, the researcher went over the 104 codes one more time before grouping them on the Atlas.ti program, 50 code groups in all were made in relation to the generated codes. After that, the researcher transferred the 50 code groupings and all 104 codes to a Microsoft Excel file for intensive analysis. The researcher was able to further analyse the code groups by using Microsoft Excel, and as a result additional categories were created adjacent to each code and code group, this process resulted in a total of 14 sub-themes. A third stage of data analysis was reached when all the codes with comparable patterns and themes were grouped together to create new themes. In order to provide significance to the research questions, the researcher was able to move from the detail that participants offered based on their actual experiences to the abstract concepts by mapping each category with the defined themes (Braun & Clarke, 2021). By the time this phase ended, the researcher had shifted the focus of the research from codes to constructing the overarching themes (Saunders et al., 2019). Figure 4.3 from Atlas.ti program depicts the code groups that were generated.

Figure 4.3: Extract from the Atlas.ti program reflecting an example of code groups generated

4.6.4 Phase 4: Reviewing the themes

In order to create a thematic map that works against the discovered data set, codes, and themes, the researcher then took some time to verify whether the themes found align with the defined codes (Braun & Clarke, 2021). In order to determine whether there was enough evidence to support the themes or whether any of the themes were too wide to be useful, the researcher further narrowed the themes. At this stage, several themes were combined or divided into the final themes the researcher would work with. Five themes were identified through this process. By the time this phase ended, the researcher had made sure the themes made sense and were starting to weave a narrative around the data (Braun & Clarke, 2021). The final themes are described in Chapter 5 under the data findings section, along with the engaging narratives regarding the specific research question (Saunders et al., 2019). Figure 4.4 below depicts the outcome of the process of analysis that resulted in the identification of five themes.

105	**50**	**14**	**5**
• Codes	• Categories	• Sub-themes	• Themes
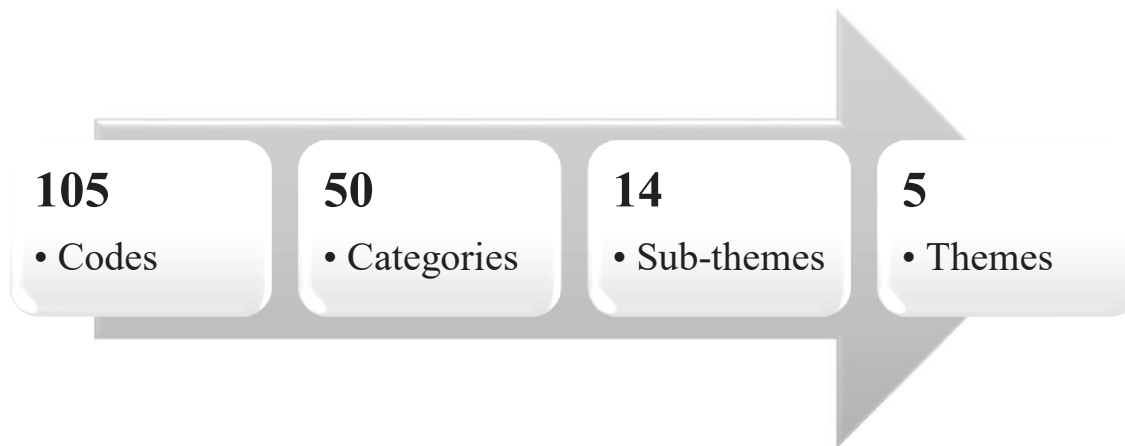
Figure 4.4: Coding process to arrive at themes (Author's compilation)

An inductive strategy to theory formulation and development was used in adopting the aforementioned phases, which helped the researcher to derive fresh insights from the data gathered.

4.7 Research quality and rigour

Qualitative research studies must be carried out in a thorough and trustworthy manner in order to maximize the reliability, correctness, and truthfulness of the findings for the participant, the researcher, and the readers of the findings of the study. Furthermore, the methodology used to conduct the study needs to be reliable throughout time so that it may

be used in different situations or scenarios (Yilmaz, 2013). The researcher used the quality controls to uphold and preserve the credibility and integrity of the research project.

4.7.1 Credibility

As a criterion for the quality of qualitative research, credibility pertains to the accuracy and coherence of the study (Creswell & Poth, 2016). The researcher was able to validate the recovered data regarding the participants' perspectives and experiences by accessing an account of the interview discussion from the clear audio recording of the discussions throughout the interviews. In order to verify accuracy, congruence, and the applicability of the phenomenon under study, the researcher also gave the participants access to the transcripts of their respective interviews (Saunders et al, 2019).

4.7.2 Transferability

Transferability is the degree to which the results can be applied in different contexts and are generalizable to the participants' situation (Braun & Clarke, 2021). The researcher created detailed records of the details describing the phenomena in order to assure transferability. Furthermore, the researcher made certain that the compiled interview material accurately represented the participants' actual experiences. As well as the criteria of the sample group, the study's background has been thoroughly explained. Additionally, the researcher sought to collaborate with participants who were aware about the phenomenon being studied and able to articulate the concept of responsible leader behaviour of CA(SA)s with confidence (Saunders et al., 2019).

4.7.3 Dependability

Dependability essentially encompasses consistency wherein the researcher must make sure that there is logic and clarity in the analytical process and that it is in line with the acknowledged criteria for the selected research design (Korstjens & Moser, 2018). The researcher included a step-by-step complete description of the study setting, the clearly stated research questions, the selection of research participants, the research design, the research methods, and the processes followed, along with the choice made, in this chapter to assure reliability of the findings (Cresswell & Poth, 2016). In event the study needs to be replicated, the researcher carefully described how the data was analysed and evaluated. For future reference, the researcher documented any alterations to the study's focus and provided a description of how the study emerged (Saunders et al., 2019).

4.7.4 Confirmability

Research confirmability is the assurance that the findings accurately represent participant viewpoints rather than of the researcher, allowing for future replication if necessary (Braun & Clarke, 2021). In order to do this, the researcher employed a methodical approach for data collection and analysis, as well as verification of the accuracy of the data collected. This is reflected in the results through an impartial analysis process that was led by the designated supervisor to share perspectives on how to interpret the data and the findings. Additionally, the researcher recognized his own prejudices, presumptions, and experiences, which helped them to anticipate the various realities of the data findings (Saunders et al., 2019).

The additional actions the researcher took to improve the data's quality included ensuring that the participants understood the questions during the interviews before allowing them to answer questions without clarity, the consistent use of the interview guide during all the interviews, the use of Microsoft Teams allowed for the transcription and verbatim narration of the perspectives of the participants, and ensuring the suitability of the participants against the set sample criteria before and during the data collection process.

4.8 Ethical considerations

The awareness of the researcher of the rights of the participants is one of the ethical factors to be taken into account, the identities and information of the participants must always be protected by the researcher (Negou et al., 2023). The areas of ethical clearance, participant rights, informed permission, voluntary participation, and confidentiality were covered in detail to address ethical considerations.

The research study was directed by the criteria and principles established by the Research Ethics Committee (REC) of the Gordon Institute of Business Science (GIBS). In order to do this, the researcher sought for ethical clearance from the REC in September 2023 before starting the fieldwork related to data collection. After the application was accepted, the researcher was given authorization to start the study in early October 2023, as stated in Annexure 1.

4.8.1 Rights of participants

Throughout the course of the study, the researcher engaged with participants in a professional manner, adhering to the ethical conduct criterion of the ethical clearance. Respect and understanding were maintained throughout the research process, and the researcher made sure that the interviews were the model of a polite procedure. The participant was not put under undue pressure when they asked a postponement, and their request was granted. The participants were free to share a date that worked for them. Additionally, the participant was informed of their ability to withdraw before the interviews (Creswell, 2014).

4.8.2 Informed consent

All participants were properly informed about the aim of the research and the possible consequences for them (Creswell, 2014). Consent forms were explained and signed by each participant (see Annexure 2). At the beginning of the interview, the researcher informed participants that they had to sign and mail back the signed version. All the signed consent forms with the personal information of the participants were stored in a secure file which was only accessible to the researcher and to GIBS. The researcher also indicated that the session would be recorded in which case the participants were given an opportunity to object if they felt uncomfortable with being recorded.

4.8.3 Confidentiality

In contrast to anonymity, which relates to the identification of the individual being interviewed, confidentiality refers to the privacy of the source (Lincoln & Guba, 2016). The researcher assured the participants of the confidentiality of their shared information and advised them that their identity will be divulged at any point during the data analysis, in the reporting of the findings, and in the completion of the study. The participants were also informed that their verbatim quotations may be outlined in the research report to support the finding without any identifiers. In this study, confidentiality was achieved by managing the setting, which was virtual, while the candidate had the leverage to determine where they would be comfortable and safe. The researcher removed all indications to direct names and only used pseudonyms.

4.8.3 Transcription of interviews

The auto-generated transcripts from Microsoft Teams needed cleaning up to verify data accuracy. The researcher independently conducted the cleaning up of the data, listening to the audio recordings in the privacy of his home, where there was no risk of third parties listening to the audio recordings.

4.9 Limitations of the research design and methods

The study was restricted to only focus on the individual CA(SA)s as responsible leaders thus limiting the study to focus on a broader leadership in the context of South Africa. As a result, the study is profession specific and may not necessarily be generalisable to other professions in understanding responsible leader behaviour. The purposive sampling was employed to determine the participants of the study, limiting participants to two by function of operation, that is auditing context, finance, and academia. Whilst this purposive sampling enabled broader views to be obtained, data relating to specific industries and function was not in depth sufficiently.

The concept of responsible leader behaviour is a fairly new concept as introduced by SAICA. Some of the participants might not have fully grasped the concept prior to the study and as a result may have limited their understanding to the principles of ethical leadership. The researcher provided insights to the participants regarding the concept of responsible leadership and its relation to ethical leadership.

4.10 Summary

This chapter described the methodology, the chosen research design, and the choices the researcher made in order to carry out the study. The study employed an exploratory qualitative method to collect data through the semi-structured interviews conducted with 12 participants. The demographics of the participants are outlined in Chapter 5. An interview guide developed by the researcher served as a guide for the conversations during the interviews. A thorough discussion of the choices used to guide the sample technique has been done, along with an explanation of the participant selection process. The CA(SA)s and Article clerks who took part in the study were the unit of analysis. Three months were spent on the data collection process. In order to clean up all of the automatically generated transcripts from Microsoft Teams, the researcher took on the role of a transcriber. The initial level data analysis was carried out by the researcher using Atlas.ti, followed by further data

analysis using Microsoft Excel to determine the categories and themes. Chapter 5 presents the findings of the study for the research questions.

CHAPTER 5: FINDINGS

5.1 Introduction

The study aimed to explore the perceived antecedents of responsible leadership behaviour of CA(SA)s and how the situational context in which the CA(SA)s operate in South Africa influence their responsible leadership behaviour. Therefore, this study was guided by two research questions that are presented in Chapter 3. The research questions flowed from the reviewed literature on the situational context of responsible leader behaviour based on the model of the antecedents of responsible leadership behaviour as described in Chapter 2. The methodology for the qualitative analysis described in Chapter 4 was followed in the coding, classification, and grouping of the data into themes that corresponded with each research question. This chapter summarizes the main findings of data obtained from semi-structured one-on-one interviews with 12 participants. The highlights of the findings include both the positive and negative attributes of responsible leader behaviour of CA(SA)s as well as the positive and negative context that is deemed to influence responsible leader behaviour.

The next section begins with a description of the suitability of the sample against the sample criteria. This is followed by an explanation of the themes that have arisen to guide the findings with regards to each of the research questions.

5.2 Description of data collection

5.2.1 Sample description

The researcher interviewed a total of 12 participants, which met the sampling criteria as set out in Chapter 4. The participants confirmed that they are qualified CA(SA)s or article clerks training to qualify as CA(SA)s and are currently employed in various organisations across South Africa. The participants were found to be credible respondents as they possess a wide range of experience as professionals in the context of South Africa.

A total of six participants were male and six participants were female. A total of six of the participants had more than 10 years post-qualification experience as CA(SA)s, whilst three of the participants were recently qualified CA(SA)s with two years or less post-qualification experience. The sample also comprised of three participants who were in their final year of articles. Out of the nine CA(SA)s, four participants were registered auditors with the

Independent Regulatory Board for Auditors (IRBA). All nine of the participants who are CA(SA)s were managers at different levels comprised of two audit partners, two academic managers, two senior financial managers, and three middle managers. Participant 1 was employed as an academic manager whilst also serving as a director of a small audit firm, responsible for signing off audit reports. The three articles clerks were involved in training in the public sector audit firm, private sector audit firm, and one participant training outside the audit practice in the state owned enterprise.

As stipulated in the signed consent forms, each participant's identity has been anonymized by being assigned a unique code, which safeguards their confidentiality. Each participant's actual job title was changed to a high-level job title and field of employment in order to further safeguard their identities. Table 5.1 provides high level information about the participants of the study. The outline is according to each participant's race, gender, work, industry, high-level job title and the level of responsibility. The demography of the sample shows that the participants met the study criteria and that the data provided can be relied upon.

Participant code	Race	Gender	Professional status	Industry	Professional experience
P1	African	Male	CA(SA) Registered Auditor	Tertiary education Entrepreneur	• Senior Academic Manager • Business Owner • 12 years post qualification
P2	Coloured	Female	CA(SA) Registered Auditor	Assurance Services	• Audit Partner • 13 years post qualification
P3	African	Male	CA(SA) Registered Auditor	Tertiary education	• Senior Academic Manager • 13 years post qualification
P4	African	Female	CA(SA)	Investment management	• Chief Financial Officer • 10 years post qualification
P5	African	Female	Article Clerk	Public Sector	• Public Sector Article Clerk
P6	African	Male	CA(SA) Registered Auditor	Assurance services	• Audit Partner • 15 years post qualification
P7	African	Male	CA(SA)	Public Audit	• Assistant Audit Manager

Participant code	Race	Gender	Professional status	Industry	Professional experience
					• 1 year post qualification experience
P8	African	Female	CA(SA)	Financial services	• Senior Finance Manager • 20 years post qualification
P9	African	Male	CA(SA)	Consulting services	• Senior Financial Accountant • 2 years post qualification
P10	African	Male	CA(SA)	Public audit	• Assistant Audit Manager • 1 year post qualification
P11	African	Female	Article Clerk	Assurance services	• Private Sector Audit Clerk
P12	African	Female	Article Clerk	Public Sector	• Public sector audit article clerk

Table 5.1: Demography of the participants of the study

5.2.2 Data saturation

To get enough data for the study, the researcher had planned to interview 16 participants from a heterogeneous group, as was indicated in Chapter 4. The real sample size, however, was established when the researcher noticed that data saturation had been reached during the data gathering procedure. This occurred when the transcripts of Participants 10, 11, and 12 were coded, and the codes fit into pre-existing categories and themes, indicating that the data were consistent with the previously collected data (Saunders et al, 2019). The data saturation is reflected in Figure 5.1 below.
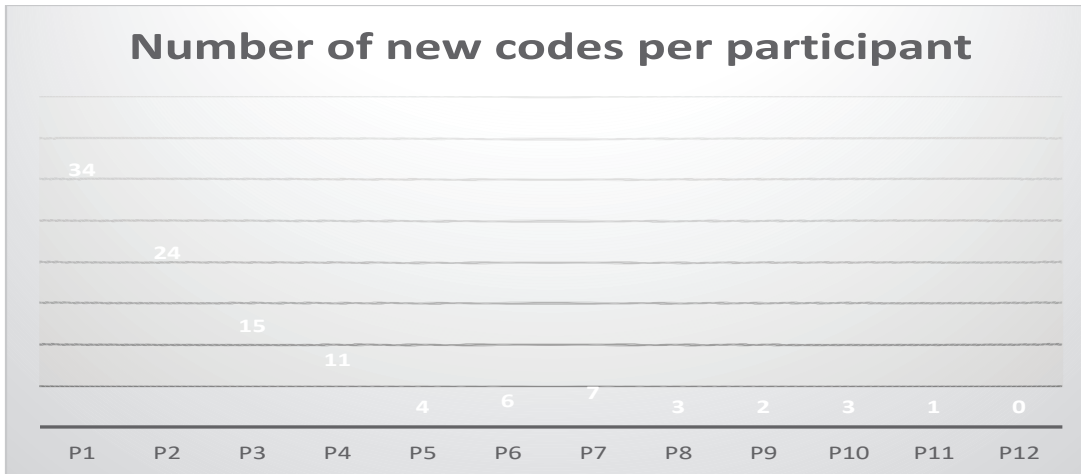
Figure 5.1: New first order codes generated per transcript (Author's compilation)

5.3 Presentation of research findings per research question

As discussed in detail in Chapter 4, the codes and code groups were created by the researcher using Atlas.ti and imported into Microsoft Excel for additional analysis. The supervisor to this study provided valuable input and review of the codes and the code groups that were created. New categories that matched each code and code group were created by the researcher. New themes were formed by grouping all the codes that were allocated to related categories with similar patterns. The themes are identified as findings and are presented in line with each research question in the section that follow.

5.3.1 Findings for Research Question One

The first research question of the study was: **What are the perceived antecedents of responsible leader behaviour of CA(SA)s?** The aim of the question was to understand what CA(SA)s consider to be the antecedents for responsible leadership behaviour in South Africa. The interview guide comprised four questions to explore this research question. Figure 5.2 below outlines the themes that describes the antecedents of responsible leadership behaviour of CA(SA)s as perceived by the participants. The sub-themes of each theme is identified and the code frequency is reflected.

Theme One:
Professional attributes of a responsible leader

Theme Two:
Professional competence

Sub-Themes
Personal values
Interpersonal skills
Personal attributes

Sub-Themes
Technical competence
Business competence

Code Frequency
135

Code Frequency
31
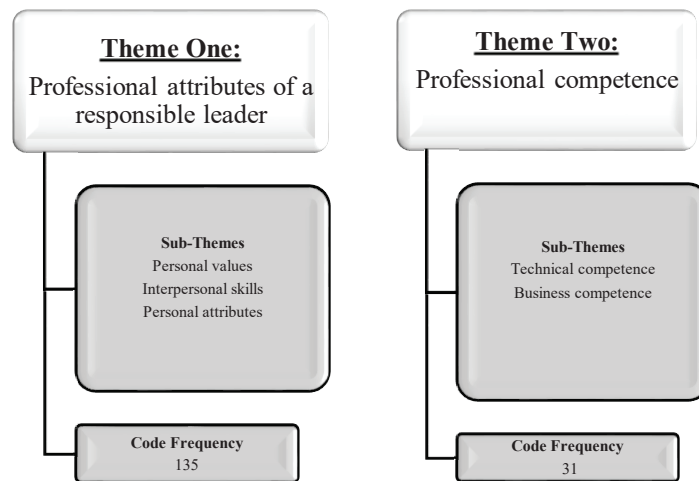
Figure 5.2: Antecedents of responsible leader behaviour of CA(SA)s (Author's compilation)

5.3.1.1 Theme One: Professional attributes of a responsible leader

The theme relating to the professional attributes that enables CA(SA)s to exercise responsible leader behaviour was identified through 12 categories comprising of 114 codes. These categories were grouped into sub-themes as personal attributes, interpersonal skills, and personal values as depicted in Figure 5.3 and are discussed each in turn.
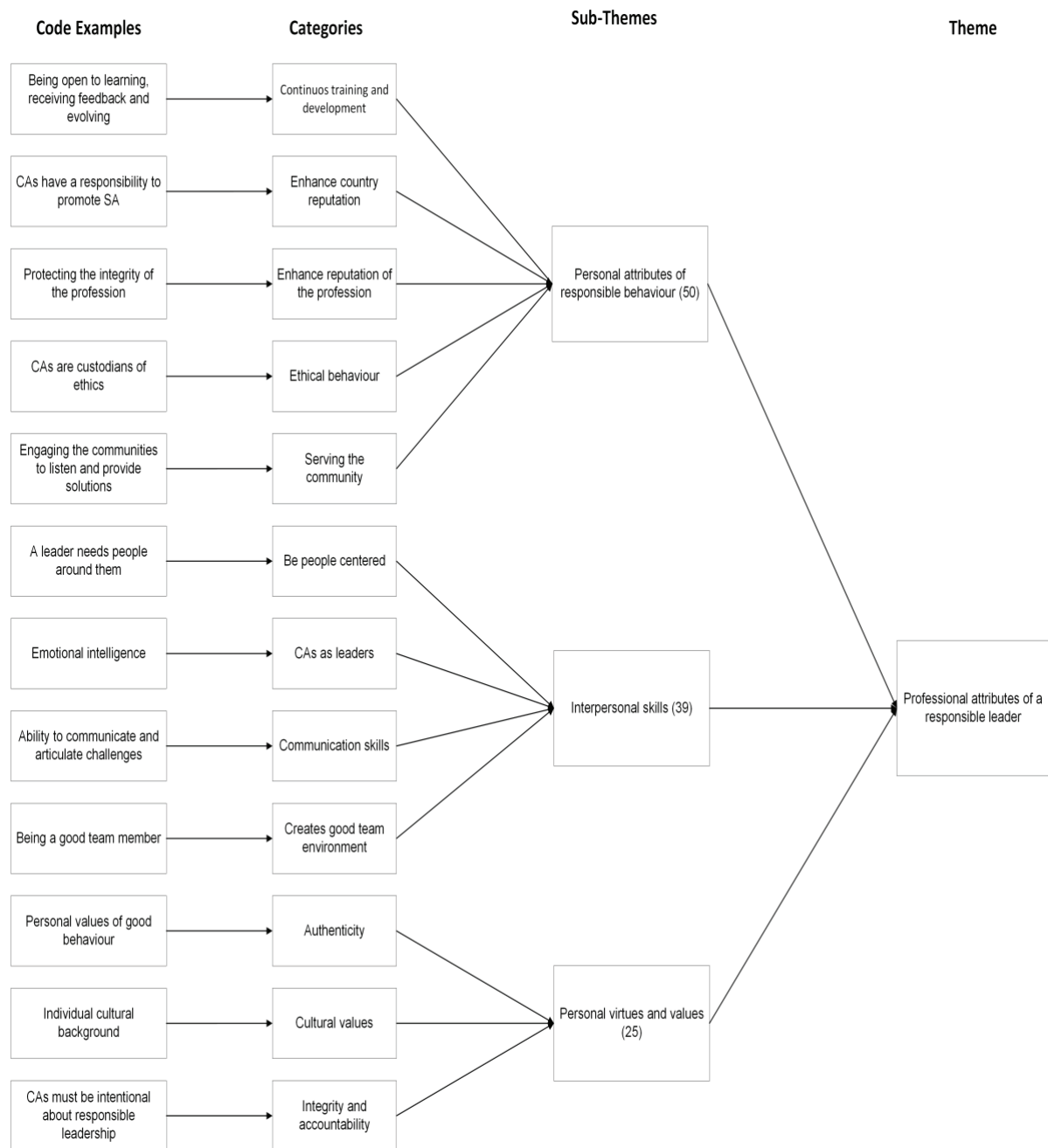
Figure 5.3: Analysis of the emergence of Theme One (Author's compilation)

Personal attributes of responsible leader behaviour

All the participants provided inputs that contributed to the construction of the sub-theme relating to the personal attributes of responsible leader behaviour. The personal attributes of a responsible leader are indicated as ethical behaviour, a positive attitude to continuous training and development, a commitment to enhance the reputation of the profession, a commitment to enhance the reputation of the country, and a positive attitude to serving the community. Participant 5 provided a summary of this view as:

> *"Being mindful of how your behaviour as a leader impacts the people around you, impacts your organisation, not just financially, but also the reputation of your company, the reputation of the professional body that you belong to, the reputation of the country in which you're in and how to manoeuvre around the environment you're operating in."* (Participant 5).

As responsible leaders, CA(SA)s are responsible for upholding and promoting ethical standards in their respective areas of operations. CA(SA)s must embed ethical behaviour in an integrative manner so that ethical considerations must permeate all the decisions that they make.

> *"CAs are custodians of ethics. This role entails identifying and attending to funny trends in spending and financial numbers in cases where there might be misrepresentation by others."* (Participant 8).

> *"For instance, if we look at ethics, if you attend additional ethics training, consideration must be made that aspects of ethics should be integrated in what you do. When I make an investment and finance decision as a financial management professional, the factors that I must consider must naturally include that ethical dimension because it's part of the decision rather than an afterthought."* (Participant 3).

CA(SA)s as responsible leaders must be open to learning and evolving. Participants appreciate that the world is evolving at a rapid pace in light of the continuous advancement in the technological space and the global movement of people. The context of what

responsible leadership behaviour means is equally evolving, wherein if CA(SA)s are not open to learning new things, the profession might become redundant.

"I think responsible leadership is being open and accepting feedback and guidance as a leader. We should also be open to learning." (Participant 2).

Participants further emphasised that CA(SA)s must be committed to continuously develop as responsible leaders. Development of responsible leadership is not only through formal training, but developed and reinforced through practical application of responsible leader behaviour.

"I think responsible leadership also means that I constantly need to be improving myself, developing myself right and just not be satisfied with that I've got my CA now and that's it, but I constantly need to push myself to follow market trends. What are other CAs is doing in the market? How can I better myself as well to match what's happening in the market and to compete effectively in the market." (Participant 4).

"A lot of the enhancement will also need to be on the ground and practically applied. And understanding that you're going to do things wrong, some things you're going to get right, but we're going to learn through trial and error. Effective leadership is to evolve, adapt, to grow." (Participant 2).

CA(SA)s bear the responsibility of being stewards of the profession. Whilst participants celebrate that the CA(SA) profession has been ranked the number one profession in the world. They emphasise that the integrity of the profession must be protected through the responsible behaviour of CA(SA)s. In line with this responsibility, CA(SA)s are expected to take on the challenge to demonstrate responsible leader behaviour even in the midst of perceived leadership crisis in the South African context.

"Your behaviour as CA is not only reflecting on you as an individual, but on SAICA and the CA qualification as whole, you are no longer living for yourself alone. So whatever you do affects everyone that is under that umbrella of CA(SA)." (Participant 12).

"It is our responsibility to bring back the good news. We have heard so many negative stories about our country. But as leaders, it's our responsibility to make sure that the good side of South Africa is told, that it's not all gloom and doom." (Participant 4).

CA(SA)s as responsible leaders must positively influence the environment and communities in which they operate through their expertise and experience.

"A responsible leader is able to solve problems emanating from their community…They must be able to provide solutions if the community doesn't have water, or have information about where to go and to go and find solutions." (Participant 1).

"…understanding the environment in which you work and the global environment, contributing positively to the environment, and giving back to the community." (Participant 5).

The antecedents of the responsible leader behaviour of CA(SA)s relating to the personal attributes are summarised in Table 5.2 below.

Antecedent	Category	Behaviour
Personal attributes	Ethical behaviour	• Custodian of ethics • Ethical decision making • Prioritising ethics over short-term profitability
	Continuous training and development	• Open to learn and receive feedback • Actively being responsible
	Reputation	• Enhance professional reputation • Enhance country reputation
	Community service	• Engage community • Provide integrated solutions

Table 5.2: Personal attributes as antecedent of responsible leader behaviour

Interpersonal skills

A total of 10 participants provided inputs that contributed to the construction of the sub-theme relating to the interpersonal skills for responsible leader behaviour. The interpersonal skills required for a responsible leader are leadership skills, people centredness, communication skills, and good team skills. Participant 3 provided an example of body parts working together for the functioning of one body to explain the importance of interpersonal skills.

> *"I often use the analogy of a human body. Imagine if the eye were to claim it is better than the ear, the big thumb, or the small finger. Yet if you didn't have your small finger, it would be difficult for you to use your hands, you'll have to adapt. All body organs are important… So a responsible leader must have the humility to appreciate that you need other role players."* (Participant 3).

CA(SA)s as responsible leaders must display leadership qualities that enable responsible behaviour. The interpersonal leadership qualities include personal leadership, displaying courage and assertiveness, possessing emotional intelligence and applying integrative thinking skills.

> *"As a personal reflection, there is some personal leadership that that is learned through university and articles, you learn how to lead yourself and as you grow in a role, you learn how to lead others as well."* (Participant 10).

> *"I think it is innate in us as human beings to want to be liked, but often leadership requires that you push back and challenge the information that you are given which may results in you not being popular."* (Participant 4).

> *"The competency requirements for newly qualified Chartered Accountant includes emotional intelligence and integrative thinking in line with CA 2025 Competency Framework."* (Participant 7).

The participants of the study acknowledge that as responsible leaders, CA(SA)s must possess interpersonal skills that enables them to build relationships with people in a positive manner.

"For me, to work with the people element will always be first and foremost. People work and respond to leaders because of relationships that are built." (Participant 2).

"People are by far the most challenging aspect of my role. Because as a leader, my responsibility to get the best out of them so that we can produce results, but at the same time being aware that I'm working with human beings, with feelings and a cultural background." (Participant 4).

Communication is an interpersonal skill that enable responsible leaders to successfully communicate information, ideas, feelings, and thoughts for the purpose of influence, negotiation, and building relationships.

"A responsible leader should be able to communicate challenges that they are facing." (Participant 1).

"Communication skill is critical in our environment because if you cannot communicate effectively, you will struggle. Even as a leader, if you can't communicate and express your requirements to your team, your team may not achieve the objectives." (Participant 12).

A CA(SA) must be a good team player and have competence to create and contribute to a good team environment. A good team environment is where allocation of work is efficient, diverse perspectives are considered by the team, and guidance and assistance is provided to all team members.

"A responsible leader must have humility to appreciate other role players in a team. Diverse perspectives from all team members not only improve the decisions, but also improves the process of decision making." (Participant 3).

"At partner level you need to make sure that your style of leadership is visibly clear to influence others and develop them. This would entail giving people opportunities to grow and to develop as future leaders." (Participant 6).

The antecedents of the responsible leader behaviour of CA(SA)s relating to the interpersonal skills are summarised in Table 5.3 below.

Antecedent	Category	Behaviour
Interpersonal skills	People centeredness	• Acknowledge people as central to quality • People enable effective leaders
	CA as leaders	• Courage and assertiveness • Emotional intelligence • Integrative thinking • Leading oneself
	Communication	• Effective communication skills
	Teamwork	• Build conducive team environment • Add value to others

Table 5.3: Interpersonal skills as antecedent of responsible leader behaviour

Personal virtues and values

A total of nine participants provided inputs that contributed to the construction of the sub-theme relating to the personal virtues and values for responsible leader behaviour. The personal virtues and values that inform responsible leader behaviour are authenticity, integrity and accountability, and cultural values.

Responsible leader behaviour is influenced by the authenticity of CA(SA)s in being genuine and transparent in their beliefs, actions, and interactions with others.

> *"You need to have a set of values that you believe in and those values will be the ones that govern you."* (Participant 4).

> *"If you were to take away the policies, would you trust me as a professional based on my training and my integrity, my ethics and that I will not give you incorrect advice or information."* (Participant 6).

CA(SA)s need to hold each other accountable to the principles of integrity and ethical behaviour. Responsible leaders must have a positive attitude towards taking accountability for own actions and continuously endeavour to intentionally act with integrity.

> *"'Responsible leadership is taking accountability and being accountable to the entity and to your team.."* (Participant 9).

> *"A responsible leader takes responsibility and accountability for their actions and behaviour."* (Participant 11).

> *"We need to be intentional at individual level to honour the principles that you as an individual you stand for."* (Participant 5).

Participants highlight the cultural values of individuals as part of the influences to the professional behaviour of CA(SA)s. The cultural values flow from the context of how and where an individual was brought up, and in some context, the spirituality of that individual.

> *"The cultural differences are things you observe on the ground when they are occurring and can be attended to through honest conversations, expressing full understanding of the cultural context but highlighting that in a professional context, some of the behaviours would be inappropriate."* (Participant 2).

> *"The significance of appreciating a person's upbringing is that when you come as a professional, most of these values required in the professional environment have already been developed. They are embedded in you that as soon as you come into the workplace, for instance as SAICA members, the code of conduct will complement your values in line to what have been brought up with."* (Participant 3).

The antecedents of the responsible leader behaviour of CA(SA)s relating to the personal virtues and values are summarised in Table 5.4 below.

Antecedent	Category	Behaviour
	Authenticity	• Being human

Personal virtues and values		• Personal values
	Integrity and accountability	• Intentionality
		• Accountability
		• Holding each other accountable
	Communication	• Effective communication skills
	Teamwork	• Build conducive team environment
		• Add value to others

Table 5.4: Personal virtues and values as antecedent of responsible leader behaviour

5.3.1.2 Theme Two: Technical competence

The theme relating to the Technical competence that enables CA(SA)s to exercise responsible leader behaviour was identified through three categories comprising of 31 codes. These categories were grouped into sub-themes as subject matter experts and business competence as depicted in Figure 5.4 and are discussed each in turn.
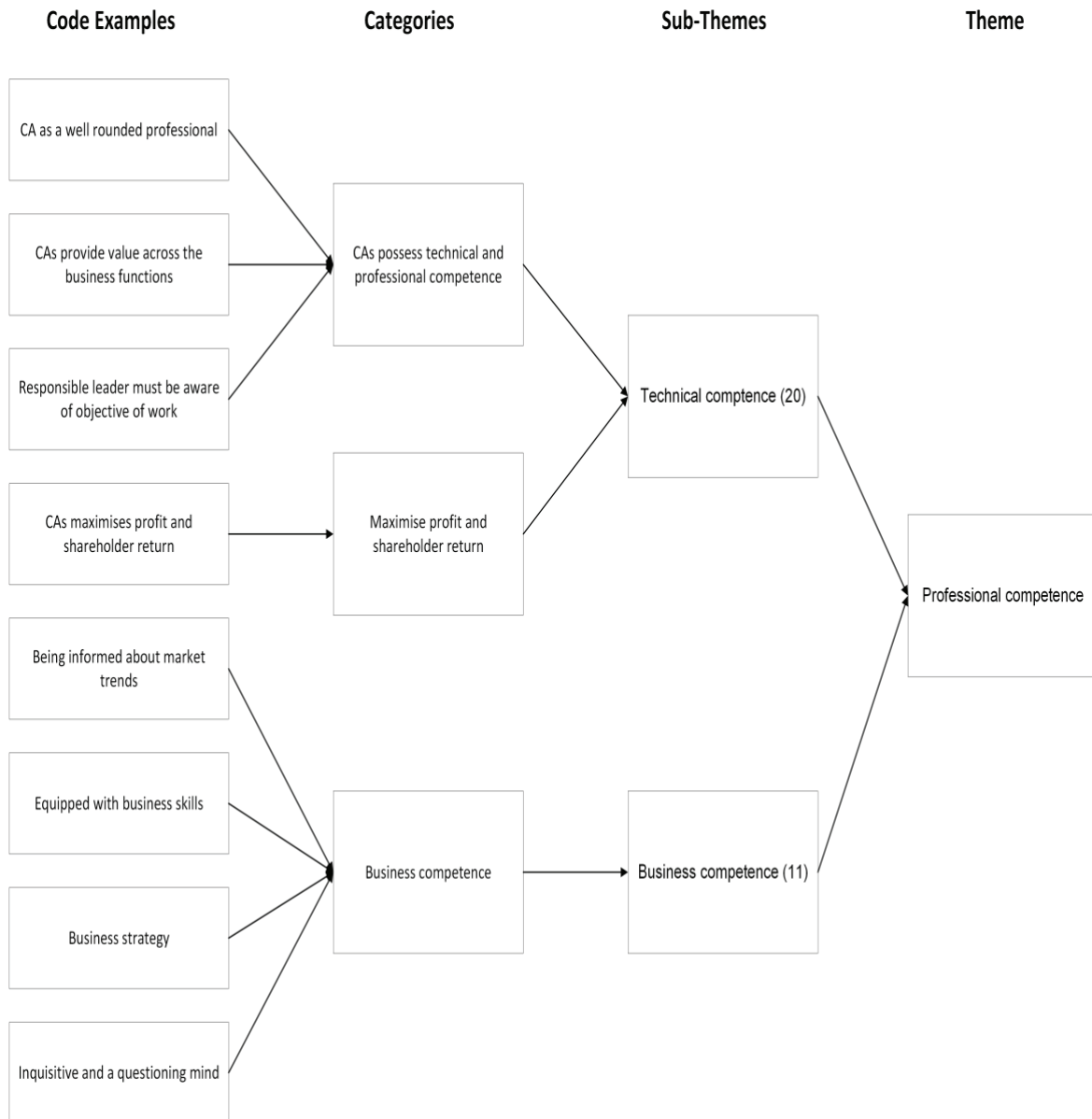
Figure 5.4: Analysis of the emergence of Theme Two (Author's compilation)

Technical competence

All participants provided inputs that contributed to the construction of the sub-theme relating to the technical competence of CA(SA)s as responsible leaders. Participants presents explicate that CA(SA)s are well rounded professional who possess technical and professional skills that enable them to exercise responsible leadership behaviour.

> *"In the context responsible leadership behaviour, a CA of the future must be technically sound in terms of the subject matter content, demonstrate high ethical values, integrity, Technical competence and professional behaviour."* (Participant 1).

> *"In the context of data sniper and ACS that are extensively used in the audit environment, CAs of the future need to be technologically astute. They must be professionally competent and able to deal with rapid change."* (Participant 7).

CA(SA)s provide value add services across all functions of the organisation, beyond the fundamental technical aspects relating to key accounting specialisations that are equivalent to finance and audit.

> *"As Finance, we are one department that has an impact on all the segment of the business. And personally, I want to get to that level where I influence strategy, the different strategies within the organisation and not necessarily just the finance one."* (Participant 4).

> *"My understanding of a responsible leader is someone who understands the environment in its holistic view, not just the financial part. You care about the people that you lead or the people that work for your organisation."* (Participant 4).

CA(SA)s are generally known to possess technical competence that is geared towards safeguarding shareholders' interest in an organisation and further maximising shareholders' profit and return. CA(SA)s become oriented towards shareholders' interest focus through the education, training, and professional environment they are exposed to. Participants perceive that a limited shareholder interest orientation might be prohibitive to responsible leader behaviour.

"As a CA, you can advise a company that rehabilitation of the land is required after operations have closed down, however shareholders will subsequently get another professional who will find ways to circumvent laws or to work around it." (Participant 9).

"So, to say that we are profit maximisers might not be a natural inclination that we have. It is something that you are taught. You are taught that income minus expenses is a profit, your income must be higher." (Participant 10).

The antecedents of the responsible leader behaviour of CA(SA)s relating to the technical competence are summarised in Table 5.5 below.

Antecedent	Category	Behaviour
Technical competence	Technical skills	• Well-rounded professional • Interdisciplinary expertise • Objective driven

Table 5.5: Technical competence as antecedent of responsible leader behaviour

Business competence

A total of five participants provided inputs that contributed to the construction of the sub-theme relating to the business competence of responsible leaders. Business competence is essential in driving responsible leader behaviour through the provision of integrations solutions, innovation, and effective understanding of the business strategy.

"A responsible leader is able to solve problems emanating from their community…That responsible leader must understand who are the stakeholders within that broader the ecosystem." (Participant 1).

"As a leader you need to be creative." (Participant 12).

"I think strategy is something that must be taught when you are doing auditing or financial management. I think it is something that must be included in the curriculum for prospective CAs." (Participant 8).

The antecedents of the responsible leader behaviour of CA(SA)s relating to the business competence are summarised in Table 5.6 below.

Antecedent	Category	Behaviour
Business competence	Business skills	• Business strategy • Entrepreneurial skills • Creativity and curiosity • Alignment to market skills and trends • Integrated solution for the ecosystem

Table 5.6: Business competence as antecedent of responsible leader behaviour

5.3.2 Summary of findings for Research Question One

The aim of research question one in this study was to obtain an understanding of what CA(SA)s perceive to be the antecedents of responsible leadership behaviour in the context of CA(SA)s as professionals and leaders. In responding to research question one, the study finds that the professional attributes and the Technical competence of CA(SA)s contribute to CA(SA)s being responsible leaders, and consequently the professional attributes and Technical competence are the antecedents of responsible leader behaviour for CA(SA)s.

The specific professional attributes identified in the study are personal attributes, interpersonal skills, and personal virtues and values of individual CA(SA)s. Personal attributes of CA(SA)s contribute in assisting responsible leaders to uphold and promoting ethical standards through (1) ethical behaviour; (2) positive attitude towards training and continuous development; (3) enhancing the reputation of the profession and the country; and (4) serving the community.

People are critical and central in CA(SA)s being able to demonstrate responsible leader behaviour. In this context, interpersonal skills are important for CA(SA)s to be able to be responsible leaders. Interpersonal skills identified in this study are (1) people centeredness; (2) leadership qualities of CA(SA)s as responsible leaders; (3) communication skills; and (4) the ability to create a good team environment.

Personal virtues and values are critical in influencing the responsible leader behaviour of CA(SA)s. The study identified these personal virtues and values to be (1) authenticity of a

responsible leader; (2) acting with integrity and accountability; and (3) values meaning from cultural background of the individual CA(SA)s.

The specific Technical competence that enables CA(SA)s to demonstrate responsible leader behaviour found in the study are technical competence and business competence. Technical competence implies that CA(SA)s must be subject matter experts, possess technological skills, and be stakeholder oriented in contrast to being shareholder oriented. Business competence is the ability to comprehend business wholistically and add value in all areas of the business, being able to provide integrated and innovative solutions, and being able to develop and implement business strategy.

Furthermore, the study notes that the general understanding of responsible leadership by the participants is relating to ethical behaviour and a limited consideration of the sustainability portion of responsible leader behaviour. It is apparent from the data collected that participants view responsible leadership approach as ethical leadership. Whilst the study was not focused on the distinction between responsible leadership approach and ethical leadership approach, the researcher deemed it a noteworthy observation from the data collected.

5.3.3 Findings for Research Question Two

The second research question of the study was inquiring: **How does the situational context influence the responsible leader behaviour of CA(SA)s?** The aim of the question was to obtain an understanding about how the situational context in which the CA(SA)s are expected to demonstrate responsible behaviour influences CA(SA)s to behave responsibly. The interview guide comprised five questions.

Figure 5.5 below outlines the themes that describes the influence of the situational context on responsible leader behaviour of CA(SA)s as perceived by the participants. The sub-themes of each theme is identified and the code frequency is reflected.

Theme Three: Institutional context	**Theme Four:** Development of responsible leader behaviour	**Theme Five:** Regulatory context for responsible leader behaviour
Sub-Themes Rapidly evolving environment Quality of audit outcomes Institutional culture Negative institutional culture	**Sub-Themes** Developing responsible leader Challenges of developing responsible leader	**Sub-Themes** Effectiveness of regulation Negative impact of regulation
Code Frequency 75	**Code Frequency** 44	**Code Frequency** 31
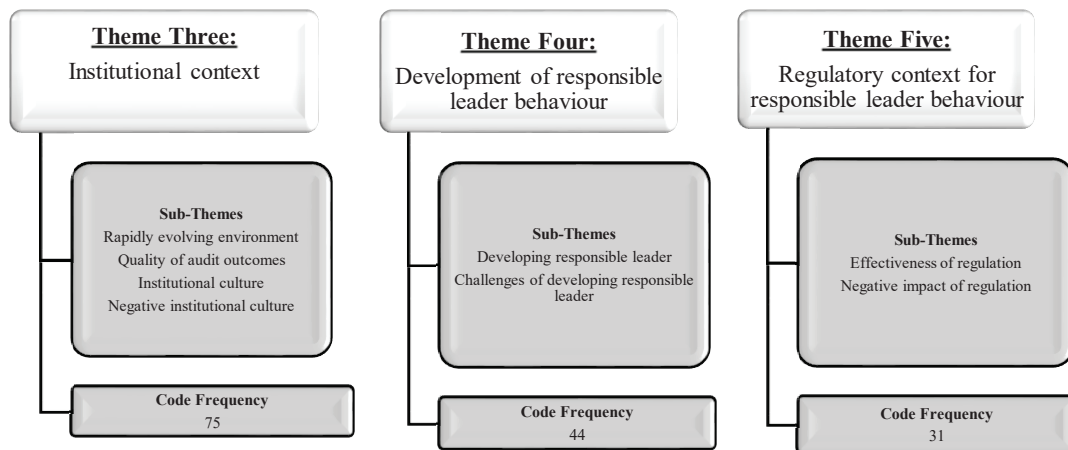
Figure 5.5: Situational context of responsible leader behaviour of CA(SA)s (Author's compilation)

5.3.3.1 Theme Three: Institutional context

The theme relating to the institutional context in which CA(SA)s are expected to exhibit responsible leader behaviour was identified through 12 categories comprising of 75 codes. These categories were grouped into sub-themes as institutional culture towards responsible leadership behaviour, negative institutional context, quality of audit outcomes, and the rapidly evolving environment as depicted in Figure 5.6 and are discussed each in turn.
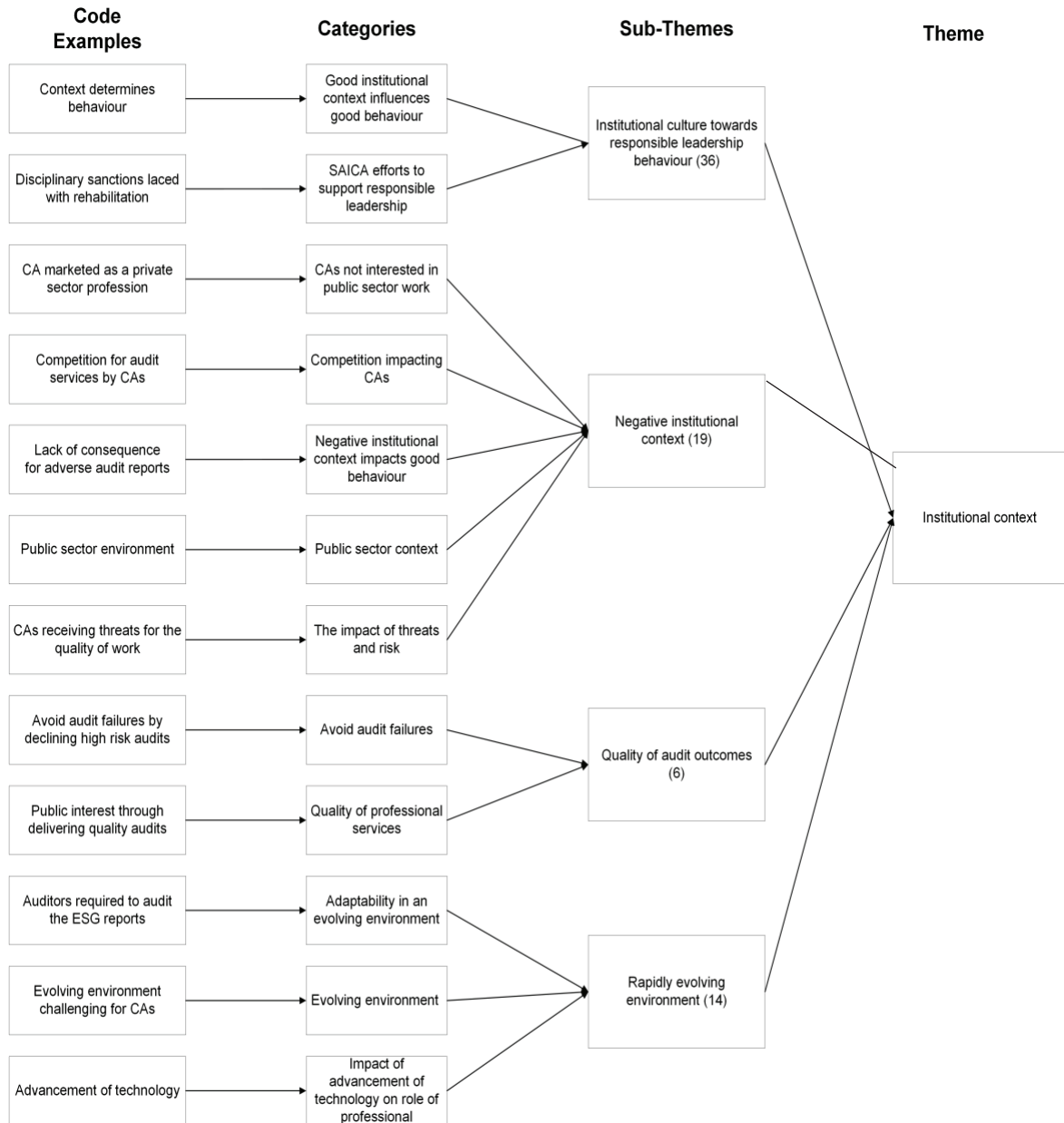
Figure 5.6: Analysis of the emergence of Theme Three (Author's compilation).

Institutional culture towards responsible leadership behaviour

A total of 10 participants provided inputs that contributed to the construction of the sub-theme relating to the institutional culture towards responsible leadership behaviour. Participants highlighted that good institutional culture promotes responsible leader behaviour, and similarly that SAICA is fulfilling a role of promoting a professional environment for CA(SA)s that is conducive for responsible leader behaviour. The institutional culture is important to influence the behaviour of individual members. A good institutional culture is conducive for CA(SA)s to demonstrate and develop as responsible leaders.

> *"If that is part of the institutional culture, can you see then, my behaviour as a leader will be influenced positively by that, because this is how things are done."* (Participant 3).

> *"The banking environment is conducive to responsible leadership behaviour based on the policies of the bank."* (Participant 8).

Apart from organisational structures that might be necessitated by regulation and policies, a good institutional culture involves introduction and implementation of informal mechanisms contribute to a conducive environment for responsible leadership behaviour.

> *"This is how we do things here, this is the context then of this institution... This is the reason why you want the good behaviour and ethics of leaders to permeate everything that we do in an institution."* (Participant 3).

> *"I think it is formal and informal with informal mechanisms being observations on the ground, informal conversations, informal coaching, mentoring, how you transpose your knowledge, your experiences, giving our staff different perspectives to be better equipped for responsible behaviour."* (Participant 2).

In its demonstration of intolerance towards unethical behaviour and misconduct, SAICA is creating a good professional environment that enables responsible behaviour. Whilst the intolerance of unethical behaviour and misconduct by SAICA is appreciated, the members hold that there has to be some remediation, where possible, of the wrongful behaviour.

Furthermore, there is an appreciation that SAICA has introduced various initiatives to publicise and spotlight the good leadership behaviour by CA(SA)s in various industries, coupled with CA(SA)s doing exceptional and exciting projects in the community.

> *"Professional bodies like SAICA need to be firm and implement consequence management…"* (Participant 5).

> *"So even the penalty has got to be laced with the rehabilitation."* (Participant 3).

> *"There are opportunities and we still have a very good way of demonstrating that responsible leadership with initiatives like top under 35, SAICA trailblazer, and difference makers. These initiatives demonstrates to members of this profession and the public of the talent in the profession."* (Participant 7).

Negative institutional context

A total of nine participants provided inputs that contributed to the construction of the sub-theme relating to the negative institutional context that influences the capability of CA(SA)s to demonstrate responsible leadership behaviour. A negative institutional context is one that is not conducive to encourage members of that institution or organisation to demonstrate responsible leadership behaviour.

> *"When you realise that you have no incentive as the institutional context does not value ethics, you will have no drive to check all that is necessary to make sure that the resources of the institution are expanded on what is valid and relevant to the organisation."* (Participant 3).

> *"The institutional context has an influence where it puts you in a position where certain things affect the integrity and ethical behaviour is impacted because things are not done properly."* (Participant 11).

The organisation that does not have appropriate reporting structures for the escalation of alleged unethical and misconduct matters is dissuading the organisational members to report such matters. Further, the organisation that does not have structure to attend to and resolve audit findings may be perpetuating a negative context for responsible behaviour.

This creates a negative institutional context as the perpetrators may not be dissuaded from committing unethical acts, and the other organisational members may not be encouraged to do good.

> *"I think the reporting structures should always be in place to ensure confidentiality and privacy."* (Participant 11).

> *"Nothing gets done, the AG announces municipalities with qualified audit report, with irregular, fruitless and wasteful expenditure. But nothing gets done, It's not going to affect anybody's behaviour in any way because people are just going to go with the mindset that nothing gets done."* (Participant 5).

There is notable few CA(SA)s that are actively employed in the government departments and state owned entities, and even lesser in the local government environment. The argument that is presented is that CA(SA)s are general risk averse and have a view that the public sector presents great opportunities for unethical behaviour.

> *"In that space, there are many opportunities to act unethically because of corruption and personal agendas."* (Participant 2).

> *"So professionals would rather enter the private sector where they are in their comfort zone and experience all the pressures whilst all the corruption is happening in the public space."* (Participant 7).

Participants reflected on the potential negative impact of CA(SA) to act responsibly in the instances where they receive direct threats to livelihood in order to present a predetermined outcome for the professional work conducted.

> *"In the public sector South African context, we had audited years ago way and due to political reasons and the auditors were being threatened to issue a certain type of report, to remove the qualification or the disclaimer."* (Participant 2).

> *"Escalating unethical behaviour in the context of some organisations may result in your life being threatened or your career growth being limited."* (Participant 11).

Quality of audit outcomes

A total of four participants provided inputs that contributed to the construction of the sub-theme relating to the quality of audit outcomes as a reflection of a commitment to public interest by CA(SA)s.

"I need to consider how the outcome of my work benefits the country as a whole, how would my findings impact the operations…" (Participant 7).

"That's when you actually understand how big your responsibility is, and because it's not just all I'm going to sign this report and I'm going to send it out. You have to think about whatever actions I'm taking, it has an impact on someone who sitting in a shack somewhere and this is their only investment." (Participant 6).

Rapidly evolving environment

A total of eight participants provided inputs that contributed to the construction of the sub-theme relating to the rapidly evolving environment that may have an impact on the responsible leader behaviour of CA(SA)s as impacted by their adaptability to the evolving environment and the advancements in technological innovations.

"The bar is higher because the environment is more difficult to navigate. The generational changes is more difficult to navigate, including artificial intelligence and technology." (Participant 2).

"CAs must be professionally competent and able to deal with rapid change." (Participant 7).

The advancement of technology is expected to deepen the role of CA(SA)s in providing insight and leadership. Further, as the nature of technology is to automate manual tasks, the unintentional consequence is a small team, which has a potential of enabling strong relationships.

"In my view, you still need that human element to make those judgment calls and to make sure that whatever work has been done is appropriate." (Participant 6).

"So the role will evolve to interpretation of data analysis and providing value add insights to the business." (Participant 8).

5.3.3.2 Theme Four: Development of responsible leader behaviour

The theme relating to the development of responsible leaders was identified through seven categories comprising of 44 codes. These categories were grouped into sub-themes as developing responsible leaders and the challenges of developing responsible leaders as depicted in Figure 5.7 and are discussed each in turn. The development of CA(SA)s as responsible leaders is critical in enabling CA(SA)s to demonstrate responsible behaviour competently.
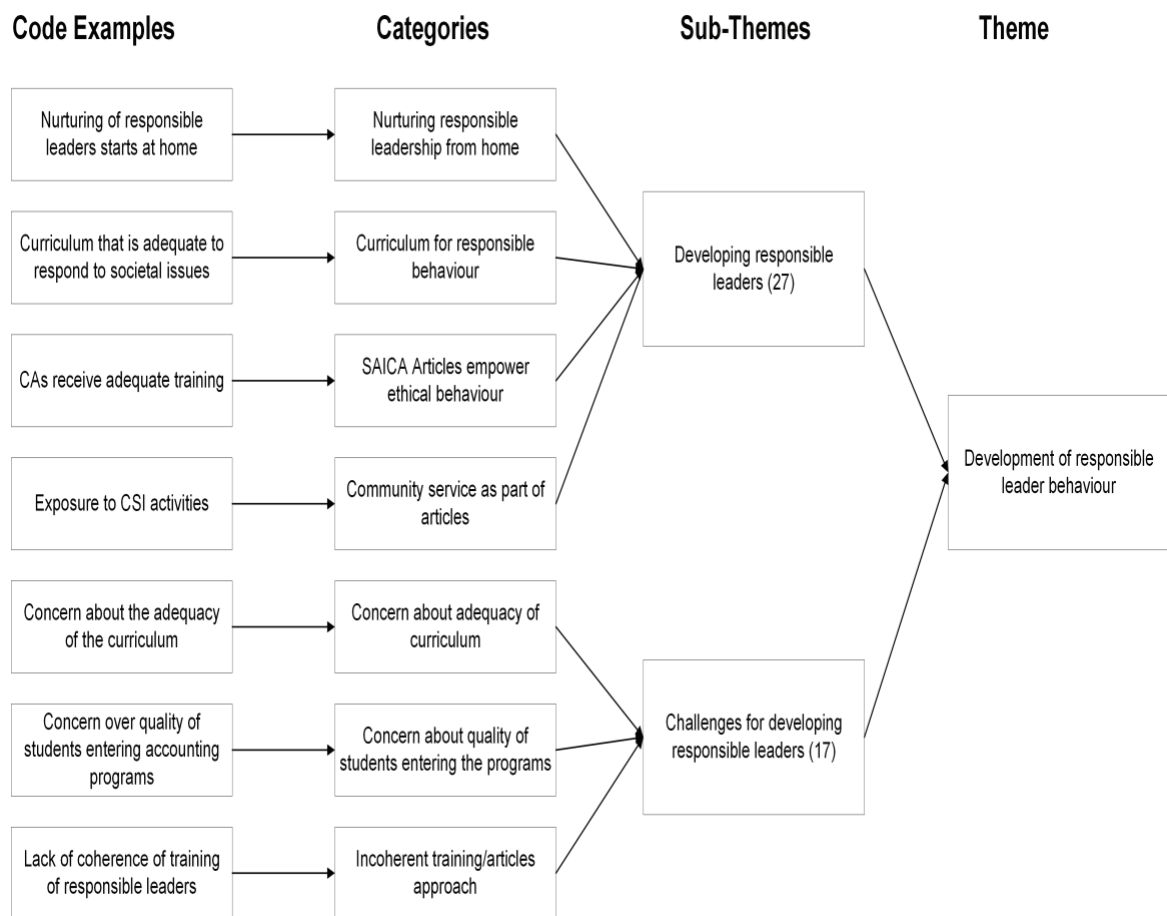

Figure 5.7: Analysis of the emergence of Theme Four (Author's compilation).

Developing responsible leaders

A total of 11 participants provided inputs that contributed to the construction of the sub-theme relating to the development of responsible leaders that influences the capability of CA(SA)s to demonstrate responsible leadership behaviour.

The development of responsible leaders must be introduced earlier in an individual's life in the homes and communities they come from, and not start at tertiary level of education or for training at professional level. Responsible leaders do not emerge from a vacuum, but are the products of the homes and communities from which they have been brought up.

> *"In my view, it has to start at home, it is the issue of parenting. We should not place the burden of responsible on teachers at school to put our children on the right path, it starts at home. The foundation of responsible leadership is parenting and upbringing." (Participant 1).*

> *"So as a CA, your individual set of principles of good behaviour are a form of reference for you. A form of reference in my mind is created by my upbringing, by understanding what is right or wrong." (Participant 3).*

Accounting education is a crucial element in the process of training technically competent CA(SA)s. In order to transition towards CA(SA)s as responsible leaders, the curriculum for accounting education at tertiary level had to integrate modules and activities that address the technical aspects of the curriculum and the ethical leadership principles.

> *"It starts with this thing being drilled in you from first year about ethics and doing the right thing even when no one is looking."* (Participant 6).

> *"Ethics is something that needs to be taught from first year."* (Participant 8).

The curriculum of an accounting education program that develops responsible leaders must empower the learners to touch lives and assist the fight against poverty and other societal ills, and to advance the interest of Africa. The curriculum must also be delivered in line with the trends in the context of the rapidly evolving world.

"Responsible leadership is to see to it that our curriculum is responding to the social economic issues of Africa…" (Participant 1).

"I think strategy it's something that they need to teach more even when you are doing auditing or financial management…" (Participant 8).

Completion of SAICA articles is a key component for candidates to qualify as CA(SA). The SAICA articles empower CA(SA)s to demonstrate responsible leadership behaviour through the development of Technical competence and technical skill in a practical work environment.

"I believe training is sufficient in terms of the new model, the CA2025 framework. It is sufficient as it gives the trainees the ability to connect the dots and to become responsible leaders." (Participant 7).

"There is also a section that deals with leading projects, conducting meetings, dealing with ethical dilemmas that you encounter, dealing with different people, being a team member, adapting to change, and taking responsibility for your own development." (Participant 5).

As part of the recommendation from the participants of the study, introducing community service as part of the qualification criteria might assist SAICA in ensuring that CA(SA)s are responsible leaders by the time they qualify as CA(SA)s.

"The training environment could be overhauled to include an element of community service, for example, as in the medical practitioners qualification" (Participant 1).

"Exposure to non-profit organisations and activities of the CSI may contribute to a change of the mindset of professionals towards the principles of responsible leadership." (Participant 7).

Challenges for the development of responsible leaders

A total of eight participants provided inputs that contributed to the construction of the sub-theme relating to the challenges of the development of responsible leaders that influences the capability of CA(SA)s to demonstrate responsible leadership behaviour.

In line with the introduction of the SAICA competency framework and in an effort to develop responsible leader behaviour, the requirements to enter accounting programs has become challenging, especially for learners from the outskirts of the country. There has not been an equally measured review particularly in the basic education to ensure that students are adequately prepared to qualify for entrance in accounting education programs.

> *"The quality of students entering our accounting programs is concerning."* (Participant 1).

> *"SAICA is not prepared to drop their standards and unfortunately kids from rural South Africa are not reaching the levels in which SAICA expects you to be at in order to enter accounting programs."* (Participant 4).

The current curriculum, even with SAICA CA2025 Competency Framework, falls short in adequately developing responsible leaders. There are elements that could be incorporated that would strengthen the quality of the accounting education program.

> *"I'm not convinced that the curriculum or even the training that we provide to these CAs in the making is suitable, relevant and adequate to be able to assist them to demonstrate these particular outcomes that SAICA is looking for."* (Participant 1).

With regards to SAICA articles, there is an expectation gap regarding what SAICA is expecting from the implementation of the competency framework for completion of articles and what accounting firms are implementing on the ground. The behavioural concepts are perceived to be too broad and not specifically measurable.

> *"There is no coherence in terms of a common understanding of who a responsible leadership is or what characteristics, qualities and what resources are needed to produce the a responsible leader."* (Participant 1).

> *"Some of the CA 2025 competencies are too broad and too general with a risk that trainees are meeting the competencies, without being adequately competent to qualify as a CA."* (Participant 2).

The SAICA article training environment was initially set up to ensure that article clerks are trained and developed to possess a specialised technical expertise in accounting related roles in the professional environment. Transforming the purpose of articles to developing responsible leaders requires that the SAICA article training environment be overhauled to meet the training requirement and expectation.

"The current training environment was setup to train technically competent accountants and not necessarily to train responsible leaders. Now they're bringing in responsible leadership in the context of auditing and accounting, but the training environment has not been overhauled or transformed to align with the objective of training responsible leaders." (Participant 1).

"The new way of assessing the competencies was not rolled out well, despite the training that was conducted, the practical considerations and limitations were not adequately addressed." (Participant 2).

5.3.3.3 Theme Five: Regulatory context for responsible leader behaviour

The theme relating to the development of responsible leaders was identified through eight categories comprising of 31 codes. These categories were grouped into sub-themes as effective regulation and policies and the negative impact of regulation as depicted in Figure 5.8 and are discussed each in turn. A total of ten participants provided inputs that contributed to the construction of the theme relating to the regulatory context for responsible leader behaviour.
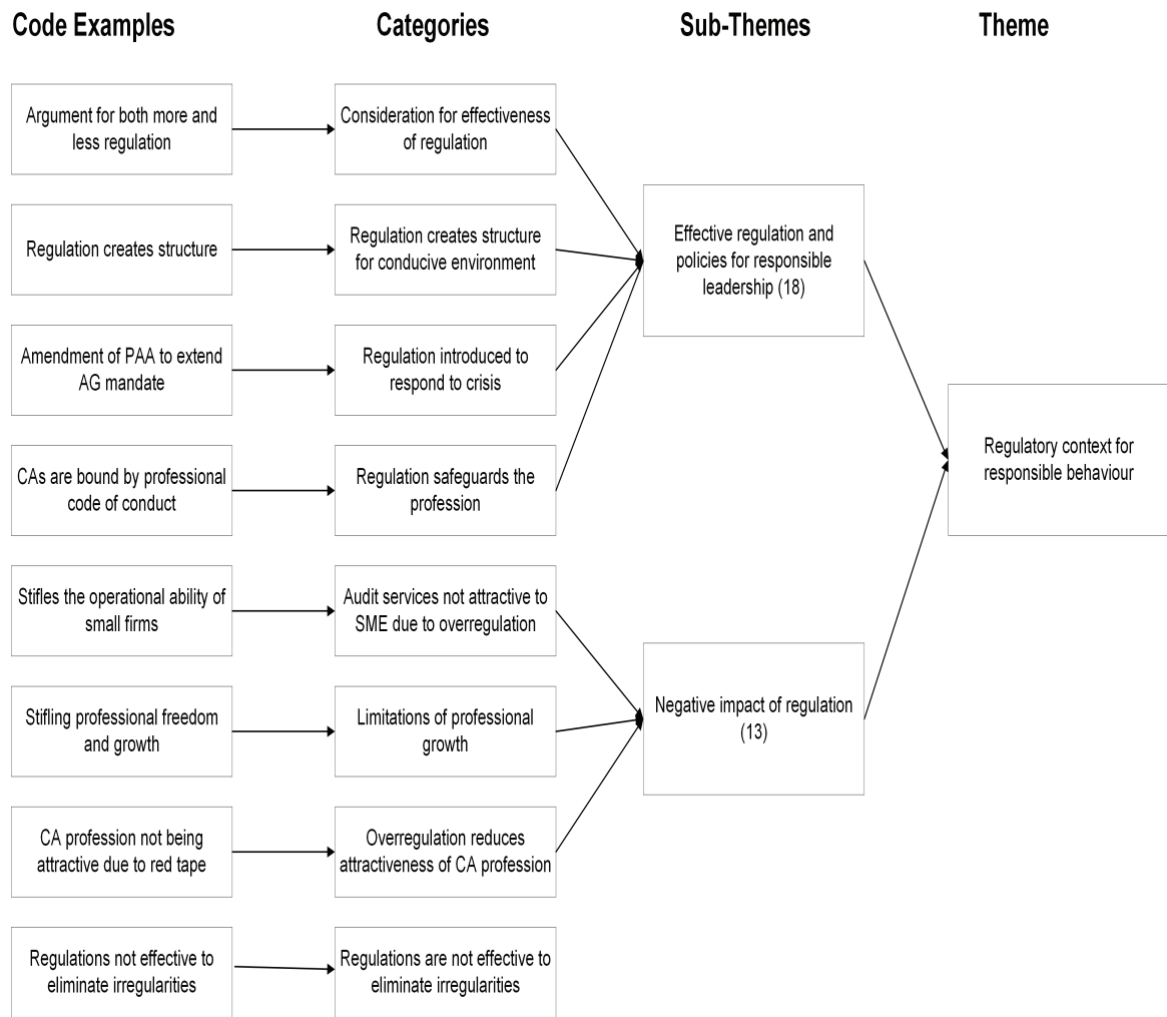

Figure 5.8: Analysis of the emergence of Theme Five (Author's compilation).

Effective regulation and policies for responsible leadership

There is uncertainty as to whether more or less regulation should be introduced to attend to the aspect of responsible leadership behaviour.

"I don't know if the solution is to put more regulation but to maybe try and understand what is it that makes us want to do corrupt things?" (Participant 4).

"So from a regulation perspective relating to responsible behaviour, the answer is I don't know what the answer is, because there's arguments for both regulating behaviour and not regulating the behaviour." (Participant 6).

The regulatory mechanisms provides a structure within which an organisation operates, impacting positively or negatively the behaviour of the organisational members.

"This is already yielding fruits and even encouraging responsible leadership in the context of the political environment, we are starting to see responsible leaders, responsible accounting officers, responsible accounting authorities, responsible mayors." (Participant 1).

"The bank is heavily regulated and has strict segregation of duties, for example as a finance head I am not involved in any way with procurement." (Participant 8).

CA(SA)s are bound by the code of professional conduct, whilst the auditing environment is regulated. These mechanisms are guidance to CA(SA)s for responsible behaviour.

"IRBA is strengthening disciplinary measures, sanctions, and the minimum requirements for the quality of audits." (Participant 2).

"The regulation we have is necessary to safeguard the profession, to safeguard ourselves from ourselves as well, because we as individuals, we can also sort of harm ourselves." (Participant 7).

Negative impact of regulation

Increased regulation reduces the attractiveness of the CA(SA) profession as the more the regulation, the more time and resources are spent in compliance and the higher the risk of non-compliance. Introducing regulation does not necessarily guarantee that individuals will comply and align with the regulated practice.

"As a result, the profession is not always perceived as a profession that a lot want to join because of all this increasing red tape." (Participant 2).

"In 2008/ 2009, we had that whole subprime mortgage thing, another financial crisis that gave us Sarbanes Oxley, but that did not stop the Markus Jooste's, that didn't stop that accounting scandal." (Participant 6).

Overregulation can stifle the professional growth of young professional as a result of the overbearing requirement for compliance and the intolerance for professionals to learn through correctible errors.

"And then there is overregulation where people feel fearful and may make more mistakes because of that, the anxiety that comes with it." (Participant 2).

"At some point you'll find yourself over regulating and you'll just end up having people not focusing on their business creating value for their ultimate stakeholders but on complying with regulation." (Participant 6).

The small accounting firms do not have capacity to expedite a full compliance of regulation, particularly when there is a consistent but frequent introduction of new regulations.

"The concern is that the profession is becoming overregulated and the regulation is fragmented and not coordinated thoroughly. This becomes a challenge for small practices." (Participant 1).

5.3.4 Summary of findings for Research Question Two

The aim of research question two in this study was to obtain an understanding of the influence of the situational context on the ability of CA(SA)s to exercise responsible leadership behaviour. The study identified three themes as findings that respond to research question two being the institutional context for responsible leader behaviour, the development of responsible leader behaviour, and the impact of the regulatory environment.

Firstly, the study finds that situational context is relevant in influencing the responsible leader behaviour of CA(SA)s in the institutional context. The finding relating to the institutional context for responsible leader behaviour is informed by the institutional culture towards responsible behaviour in which the CA(SA)s will be incentivised to demonstrate responsible leader behaviour as a good institutional context influences good behaviour and the professional context created by the efforts of SAICA promotes responsible behaviour. The negative situational context is perpetuated by the negative institutional context in which responsible behaviour is not encouraged, CA(SA)s not being interested in public sector work due to high risk exposure to unethical behaviour, and increasing competition that affects profitability which might compromise the ethical behaviour of professionals and indirectly have a negative impact on the quality of the professional services offered by CA(SA)s. A rapidly evolving environment may demand of CA(SA)s to be adaptable and flexible in order to effectively demonstrate responsible leader behaviour. Furthermore, a rapidly evolving environment implies that the role of the CA(SA) is continuously evolving in light of the advancement of technology.

Secondly, as part of the situational influence for responsible leader behaviour, CA(SA)s need to be adequately developed as responsible leaders through nurturing of responsible leader behaviour from upbringing, transformation of the accounting education curriculum for responsible leader behaviour, SAICA articles as empowering CA(SA)s to be responsible leaders. Some of the challenges highlighted by the study is that the students entering the accounting education program are not quality students, the current accounting education curriculum is not adequate to train responsible leaders, and that the SAICA articles offered by accounting firms is not coherent in developing responsible leaders.

The third situational context in which CA(SA)s exhibit responsible leader behaviour is the regulatory context of the environment in which they operate. The study finds that effective regulation and policies is a positive situational context in which CA(SA)s are empowered to exhibit responsible leader behaviour. On the other hand, overregulation has a negative impact on the situational context in which CA(SA)s are enabled to exhibit responsible leader behaviour as the profitability of small and medium accounting firms might be limited due to the requirements of regulations, overregulation may limit the potential of professionals to grow, and regulations may not be effective to eliminate the irregularities.

5.4 Chapter Summary

This chapter presented the findings as responses to the research questions that were posed in Chapter 3. The research questions were designed to fulfil the research purpose of understanding the situational context of the antecedents of responsible leadership behaviour of CA(SA)s. The themes emerging in this chapter are from the detailed analysis of the semi-structured interviews that were conducted with the participants. The themes identified for research question one address the antecedents of responsible leadership behaviour of CA(SA)s are:

- Professional attributes of responsible leadership behaviour;
- Technical competence.

The themes that were identified for research question two addresses the situational context in which responsible leadership behaviour occurs or is prohibited:

- Institutional culture towards responsible leader behaviour;
- Development of responsible leader behaviour; and
- Impact of regulatory context on responsible leader behaviour.

In Chapter 6, the findings are discussed in the context of existing literature. The discussion explores the results from existing literation to argue, confirm or identify new insights from the findings of the current study.

CHAPTER 6: DISCUSSION

6.1 Introduction

The study has explored the antecedents of responsible leadership behaviour of CA(SA)s and the related situational context that influences responsible leader behaviour. By examining the factors influencing the responsible leadership practices of CA(SA)s, this research has shed light on the determinants of responsible leadership behaviour of leaders in the context of South Africa. The research embarked upon an examination of the antecedents of responsible leadership behaviour of CA(SA)s through qualitative method which employed semi-structured interviews to gain insights into the nuanced aspects of responsible leadership behaviour and its underlying drivers.

The data analysis revealed several noteworthy findings regarding the antecedents of responsible leadership behaviour of CA(SA)s. The analysis of qualitative data from semi-structured interviews provided rich narratives and contextual understanding, elucidating the role of situational factors, ethical dilemmas, and individual motivations in influencing responsible leadership behaviour as identified under the five themes of the professional attributes of responsible leader behaviour, Technical competence, institutional context, development of responsible leader behaviour, impact of the regulatory environment.

In this discussion chapter, the researcher aims to synthesise and interpret the findings of the study, exploring their implications for theory, practice, and future research. The chapter will discuss the themes identified in the research in responding to the research questions. Furthermore, we will explore the practical implications of the findings for organisations, IRBA as a regulatory body for registered auditors, and SAICA as professional body for CA(SA)s, as well as propose recommendations for fostering a culture of responsible leadership within the accounting profession.

6.2 Discussion of findings for Research Question One

The first research question of the study was inquired: **What are the perceived antecedents of responsible leadership behaviour of CA(SA)s?** The aim of the question was to obtain an understanding about what CA(SA)s consider to be the antecedents for responsible leadership behaviour in South Africa. The interview guide comprised four questions were the participants would have had an opportunity to reflect on the response to the research

question. The findings of the study revealed two key themes that encompass the antecedents of responsible leadership behaviour CA(SA). The themes are professional attributes of responsible leader behaviour and Technical competence. The themes are discussed in detail in the sections that follow in line with the findings of the existing literature.

6.2.1 Recap of the findings in response to Research Question One
Professional attributes and the technical competence are the antecedents of responsible leader behaviour of CA(SA)s.

The specific professional attributes identified in the study are individual CA(SA)s' personal attributes, interpersonal skills, and personal virtues and values. Personal attributes of CA(SA)s contribute in assisting responsible leaders to uphold and promoting ethical standards through (1) ethical behaviour; (2) positive attitude towards training and continuous development; (3) enhancing the reputation of the profession and the country; and (4) serving the community. People are critical and central in CA(SA)s being able to demonstrate responsible leader behaviour. In this context, interpersonal skills are important for CA(SA)s to be able to be responsible leaders. Interpersonal skills identified in this study as antecedents for responsible leader behaviour are (1) people centeredness; (2) CA(SA)s as leaders; (3) communication skills; and (4) the ability to create a good team environment. Personal virtues and values are critical in influencing the responsible leader behaviour of CA(SA)s. The study identified these personal virtues and values to be (1) authenticity of a responsible leader; (2) acting with integrity and accountability; and (3) values meaning from cultural background of the individual CA(SA)s.

The specific Technical competence that enables CA(SA)s to demonstrate responsible leader behaviour found in the study are subject matter experts and business competence. Subject matter experts implies that CA(SA)s must be subject matter experts, possess technological skills, and be stakeholder oriented in contrast to being shareholder oriented. Business competence is the ability to comprehend business wholistically and add value in all areas of the business, being able to provide integrated and innovative solutions, and being able to develop and implement business strategy.

6.2.2 Comparison of findings of research question one with literature

6.2.2.1 Professional attributes of responsible leader behaviour

The study finds that CA(SA)s must possess professional attributes that encompass personal attributes comprising of ethical behaviour, continuous training and development, reputation, and community service; interpersonal skills comprising of people centeredness, CA(SA)s as leaders, communication skills, and team management skills; and personal virtues and values comprising of authenticity, integrity and accountability, and cultural values.

Individual leader characteristics are seen to be essential in providing insight into how leaders behave because they explain behaviours fundamentally associated with individual leaders and are linked to a leadership style or principles anticipated of such leaders (Banks et al., 2021; Vera et al., 2022). The literature review in Chapter 2 outlined leader characteristics that are predictors of responsible leader behaviour which are covered by the broad categories of personality traits, cognitions or reasoning, values and moral philosophies, affective states, and demographics (Stahl & Sully de Luque, 2014).

As outlined in Chapter 2, de Klerk and Jooste (2022) established 17 out of the 20 leader characteristic of responsible leadership that overlap with those ascribed to other leaders (de Klerk and Jooste, 2022). Out of the 20 leader characteristics, accountability, active citizenry, and reputation were not identified as predictors of the ethical leadership, servant leadership, authentic leadership, transformational leadership, and values-based leadership (de Klerk and Jooste, 2022). Accountability to diverse stakeholder groups is inherent to responsible leadership (Maak & Plessis, 2006). However, de Klerk & Jooste (2022) posit that accountability may have been erroneously omitted from leadership research, consistent with the ongoing discourse around responsibility and accountability. The current study confirms the findings of the literature as the professional attributes that predicts responsible leader behaviour include integrity and accountability, active citizenry evidenced through the serving the community, and enhancing the reputation of the profession and of the country.

Furthermore, the leader characteristics of being people centered, emotional intelligence, adding value to others, and communication skills as identified in the findings supports active stakeholder engagement, balancing stakeholder needs, and stakeholder development (de Klerk & Jooste, 2022). The antecedents relating to people centeredness, courage and assertiveness, and teamwork are critical in engaging honestly and freely with other

stakeholder (Pless et al., 2022; Voegtlin et al., 2020). The study also further confirms the other leader characteristics that are associated with other leadership approaches which include ethical behaviour, people centeredness, courage and assertiveness, emotional intelligence, integrative thinking, communication skills, teamwork, authenticity and personal values.

In addition, the study observes that participants understood responsible leadership as ethical leadership. Whilst ethical behaviour is a fundamental attribute for the responsible behaviour of leaders as CA(SA)s are perceived to be custodians of ethics in the professional space, ethical behaviour is a pivotal characteristic of the other leadership approaches (de Klerk & Jooste, 2022). The ethical behavioural skill comprised of the aspect of critically questioning and adapting values, acting according to ethical standards, and being a role model (Muff et al., 2020). As a result of leaders modelling ethical behaviour and using disciplinary measures to address immoral behaviour, followers will follow suit, improving the effectiveness of the team and the organisation (Agarwal & Bhal, 2020). As a result, the ethical behaviour of CA(SA)s promotes the individual CA(SA)'s responsible leader behaviour and influences the behaviour of others around the individual professional and this is consistent with other leadership approaches, including ethical leadership. This view also supports the contention by de Klerk & Jooste (2022) that responsible leadership is a leadership approach that builds on other leadership approaches.

6.2.2.2 Technical competence

The second finding of the study is that Technical competence in the form of subject matter experts and business competence enables CA(SA)s to demonstrate responsible leader behaviour. Subject matter experts implies that CA(SA)s must be subject matter experts, possess technological skills, and be stakeholder oriented in contrast to being shareholder oriented. Business competence is the ability to comprehend business wholistically and add value in all areas of the business, being able to provide integrated and innovative solutions, and being able to develop and implement business strategy.

In order for a candidate to qualify as a CA(SA), they need to complete a highly technical program from completing a specialised accounting undergraduate degree and a postgraduate diploma, to successfully completing the professional examinations set by SAICA and completing a minimum of three years SAICA articles program with an accredited

training accounting firm (SAICA, 2023b). Whilst the accounting education programs have been criticised for being narrowly focused on technical skills, markets expects a well-rounded and professionally competent CA(SA) with a combination of technical competence, professional competence, and professional values, ethics and attitudes (Parsons et al, 2020). The IES 2 establishes the technical competence that professional accountants need to develop and demonstrate (International Education Standards, 2019). A CA(SA), as a professional accountant, must be technically competent in financial accounting and reporting, management accounting, finance and financial management, taxation, audit and assurance, governance, risk, and internal control, business laws and regulations, information technology, business and organisation environment, economics, and business strategy and management (International Education Standards, 2020). The findings of the study are consistent with the discourse that professional competence encompass technical competence and pervasive skills or professional attributes.

6.3 Discussion of findings for Research Question Two

The second research question of the study was inquiring: **How does the situational context influence the responsible behaviour of CA(SA)s?** The aim of the question was to obtain an understanding about how the situational context in which the CA(SA)s are expected to demonstrate responsible behaviour influences CA(SA)s to behave responsibly. The interview guide comprised five questions that assisted in responding to research question two.

6.3.1 Recap of the findings in response to Research Question two

The aim of research question two in this study was to obtain an understanding of the influence of the situational context on the ability of CA(SA)s to exercise responsible leadership behaviour. The study identified three themes as findings that respond to research question two being the institutional context for responsible leader behaviour, the development of responsible leader behaviour, and the impact of the regulatory environment.

Firstly, the study finds that situational context is relevant in influencing the responsible leader behaviour of CA(SA)s in the institutional context. The finding relating to the institutional context for responsible leader behaviour is informed by the institutional culture towards responsible behaviour in which the CA(SA)s will be incentivised to demonstrate responsible leader behaviour as a good institutional context influences good behaviour and the

professional context created by the efforts of SAICA promotes responsible behaviour. The negative situational context is perpetuated by the negative institutional context in which responsible behaviour is not encouraged, CA(SA)s not being interested in public sector work due to high risk exposure to unethical behaviour, and increasing competition that affects profitability which might compromise the ethical behaviour of professionals and indirectly have a negative impact on the quality of the professional services offered by CA(SA)s. A rapidly evolving environment may demand of CA(SA)s to be adaptable and flexible in order to effectively demonstrate responsible leader behaviour. Furthermore, a rapidly evolving environment implies that the role of the CA(SA) is continuously evolving in light of the advancement of technology.

Secondly, as part of the situational influence for responsible leader behaviour, CA(SA)s need to be adequately developed as responsible leaders through nurturing of responsible leader behaviour from upbringing, transformation of the accounting education curriculum for responsible leader behaviour, SAICA articles as empowering CA(SA)s to be responsible leaders. Some of the challenges highlighted by the study is that the students entering the accounting education program are not quality students, the current accounting education curriculum is not adequate to train responsible leaders, and that the SAICA articles offered by accounting firms is not coherent in developing responsible leaders.

The third situational context in which CA(SA)s exhibit responsible leader behaviour is the regulatory context of the environment in which they operate. The study finds that effective regulation and policies is a positive situational context in which CA(SA)s are empowered to exhibit responsible leader behaviour. On the other hand, overregulation has a negative impact on the situational context in which CA(SA)s are enabled to exhibit responsible leader behaviour as the profitability of small and medium accounting firms might be limited due to the requirements of regulations, overregulation may limit the potential of professionals to grow, and regulations may not be effective to eliminate the irregularities.

6.2.3 Comparison of findings of research question two with literature

As outlined in Chapter 2, literature highlights that the situational context has an influence on the development and practice of responsible leader behaviour to being proactive responsible leader behaviour or passive responsible leader behaviour (X. Zhang et al., 2022). Hincapie & Sánchez (2022) contends that the situational context acts as a pushing force for a

proactive responsible leader behaviour, and acts as a pulling force for a passive responsible leader behaviour.

X. Zhang et al. (2022) defines proactive responsible leader behaviour as "…leaders showing initiative when dealing with relationships with stakeholders both inside and outside the organization, as well as endeavoring to voluntarily assume relevant responsibilities in order to achieve economic and/or social development goals in a planned way" (p. 8). Proactive responsible leader behaviour arises as a result of a situational setting that helps leaders enhance their decision-making skills and form long-term, responsible connections with their stakeholders (Hincapie & Sánchez, 2022). On the other hand, passive responsible leader behaviour is "…an act of being responsible to some stakeholders under pressure from external circumstances or when and unexpected event occurs, even though this behaviour may go against their original intention (X. Zhang et al., 2022, p.14). Passive responsible leader behaviour occurs in situations that require a responsible leader's attention in order to act as an enabler of responsible behaviour (Hincapie & Sánchez, 2022). The findings in this study relating to the situational context of the institution, development of responsible leaders, and the regulatory environment are discussed in the next sections in line with the identified literature in line with the proactive responsible leader behaviour and the passive responsible leader behaviour.

6.2.2.3 Institutional context

The study finds that situational context is relevant in influencing the responsible leader behaviour of CA(SA)s in the institutional context. The finding relating to the institutional context for responsible leader behaviour is informed by the institutional culture towards responsible behaviour in which the CA(SA)s will be incentivised to demonstrate responsible leader behaviour as institutional culture influences good behaviour and the professional context created by the efforts of SAICA promotes responsible behaviour.

In terms of a institutional culture, the study finds that the responsible leader behaviour of CA(SA)s is influenced by the good institutional culture flowing from informal mechanisms such as honest conversations, and mentoring and coaching in the workplace. When the institutional culture does not value ethics, leaders in that institution are not incentivised to behave responsibly. Participants highlighted that CA(SA)s are doing great work in the course of executing their responsibilities in different fields and the SAICA recognition

initiatives which includes "SAICA Top 35 Under 35" and "SAICA Difference Makers" are a reflection of proactive responsible leader behaviour and contribute to creating a pushing force for other CA(SA)s to be responsible leaders. Institutional culture is a phenomena that emerges from members' beliefs and social interactions, which include shared values, mutual understandings, thinking patterns, and behavioural expectations (Pasricha et al, 2018). Institutional culture influences and guides behaviour (Schein, 2004). Institutional culture promotes social responsibility and accountable leadership (Stahl & Sully de Luque, 2014; Pasricha et al., 2018; Giberson, 2009). Literature finds that responsible leadership is inextricably linked to institutional culture. The findings of study support the literature in that the institutional has an impact of promoting the proactive responsible leader behaviour.

The organisational culture that is created by a highly regulated environment promoted passive responsible leader behaviour. This finding was highlighted by Participant 8 in indicating that due to a highly regulated financial sector, the bank has stringent policies that limits financial misconducts and enforces responsible behaviour. Furthermore, this finding is supported by a further finding of the study where lack of organisational structure to report and escalate unethical behaviour and misconduct creates opportunity for indifferent behaviour or worse, misconduct. The CA(SA)s perceive the public sector environment in South Africa to fall in the category of an environment that creates indifference.

6.2.2.3 Development of responsible leader behaviour

The study finds that the training environment and process in which candidates are trained to be CA(SA)s is instrumental as a situational context that has an influence on the responsible leader behaviour of CA(SA)s. The study finds that the situational context is in how the responsible leaders are nurtured from their own homes and communities, how they are educated through university accounting education programs, and how they are trained in a practical work environment through SAICA accredited articles. for responsible leader behaviour, CA(SA)s need to be adequately developed as responsible leaders through nurturing of responsible leader behaviour from upbringing, transformation of the accounting education curriculum for responsible leader behaviour, SAICA articles as empowering CA(SA)s to be responsible leaders.

In the context of nurturing responsible leaders from the home and the community, the study finds that responsible leaders do not emerge from the vacuum but are developed from the

environment and context of their upbringing. As contended by Participant 3, the good principles in the upbringing of a person creates a strong "form of reference" of principles to which they can always fall back on in challenging times. According to Castillo et al. (2020), the context in which their protagonist grew up seems to have contributed to his responsible leader behaviour. The proximal context in connection to upbringing and the consistency between the values supported by at home and in the community, represented an optimal setting and was vital in the development of a responsible leader (Castillo et al., 2020). Furthermore, the distal environment in relation to the rural environment in which the protagonist grew up, surrounded by peasant families, was also essential in the development of his personal virtues and values as a responsible leader (Castillo et al., 2020). The finding of the study is in line with literature that provides that the context of the upbringing of a responsible leader is essential in their proactive responsible leader behaviour. The study further notes a concern that prospective candidates for CA(SA) qualifications from impoverished communities might not be afforded the opportunities to qualify for entry into the accounting education programs due to high entry requirements which may not be compromised.

Proactive responsible leader behaviour is further developed through an adequately designed curriculum of the accounting education programs at university level. The curriculum of accounting education programs of the universities that are accredited by SAICA follow a SAICA Competency Framework that ensures that the curriculum develops responsible leaders, strengthens ethical behaviour, equips students to be able to respond to socio-economic issues in their communities, and develops business skills. Whilst the SAICA Competency Framework has been updated to include elements of professional competence, some participants explicated that more improvement could be made to the curriculum to ensure the students are empowered to be responsible leaders, especially in the African context. Terblanche and Waghid (2021) explicates that the CA(SA) educator's teaching method, as well as the implementation of experiential learning, must be addressed to raise the possibility that CA(SA)s may be appropriated, proven, and fostered through education to become responsible leaders. To confront the difficulties of a disrupted future workplace, accounting graduates must be prepared to be curious, agile, self-directed, lifelong learners capable of thinking for themselves and steering their own careers (De Villiers, 2021).

The participants of the study lauded the quality of the SAICA Article environment in relation to the conducive training environment that accounting firms provide for the development of prospective CA(SA)s and the SAICA Competency Framework for Training . SAICA Articles are found to be adequate to provide an opportunity to prospective CA(SA)s to experience a real and practical work environment and develop as responsible leaders. The study observed potential improvement of the SAICA Articles environment to consider the inclusion of a community service period or extensive exposure to corporate social responsibility project during the training period, and a further clarification of the competencies relating to professional competence, to ensure that candidates adequately meet all the minimum competencies before qualifying as CA(SA)s. Lansdell et al. (2020) find that a period of practical experience for SAICA Articles is seen as effective in developing professional skills. Furthermore, the size of the firm in which the practical experience is obtained does not have any influence on the development of professional skills but the industry in which practical experience is obtained, as well as the interrelationship between firm size and industry, does have an influence on the development of skills (Lansdell et al., 2020).

6.2.2.3 Regulatory context for responsible leader behaviour

The study finds that CA(SA)s exhibit passive responsible leader behaviour in the context of the regulatory context of the environment in which they operate. Effective regulation and policies create a positive situational context in which CA(SA)s are empowered to exhibit responsible leader behaviour as regulation creates structure and safeguards the profession. On the other hand, overregulation has a negative impact on the situational context in which CA(SA)s are enabled to exhibit responsible leader behaviour as the profitability of small and medium accounting firms might be limited due to the requirements of regulations, overregulation may limit the potential of professionals to grow, and regulations may not be effective to eliminate the irregularities.

The passive responsible behaviour of leaders is associated with compliance policies or profit-motivated responses to public policies and government regulation (Filatotchev, 2014). Organisational leaders often take government policy as guidance, and assume that the government provides a clear and fair environment to effectively achieve their objectives (Tang et al., 2018) On one hand, leaders comply with the constraints of policies and regulations while, on the other hand they improve their brand image and reputation by fulfilling their responsibilities (X. Zhang et al., 2022). The study finds that regulation and

policies provide a conducive environment for passible responsible leader behaviour as provided firstly by the example of the amendment of the Public Auditors Act which extended the mandate of the Auditor General of South Africa, this amendment has resulted in an improved attitude of public sector managers towards statutory audit. A second example from the study related to a highly regulated financial sector where organisational policies are aligned to regulations and provides a structure within which leaders are enabled to exhibit responsible leaders. A third example relates to introduction of regulation in response to crisis. Sarbanes Oxley was provided as example of legislation that was introduced in response to an economic crisis. Fourthly and lastly, regulations and policies safeguards the reputation of the profession through the SAICA Code of Conduct policy and the measures that IRBA has strengthened to ensure responsible behaviour of CA(SA)s and RAs.

CHAPTER 7: CONCLUSION

7.1 Introduction

The purpose of Chapter 7 is to present the findings derived from the significant findings presented in Chapter 6. The study intended to investigate the antecedents of responsible leader behaviour for CA(SA)s and to explore the influence of the situational context on the antecedents of responsible leader behaviour of CA(SA)s in South Africa. The conclusions that were derived from the two research questions are outlined to answer the main purpose that informed the study. The chapter further provides an outline of the contributions of the study towards theoretical development and the business context. This is followed by an outline of the limitations of the study and the recommendations for future research.

7.2 Conclusions of findings to research questions

A summary of the principal findings that address the research questions is outlined in this section of the report. The findings outlined in Chapter 6 correspond with the insights and arguments of the reviewed literature and provide understanding of the perception that CA(SA)s have of the responsible leadership approach and contexts in which they operate.

7.2.1 Conclusions of findings for research question one

The aim of research question one was to determine the perceived antecedents of responsible leader behaviour of CA(SA)s. The research question aimed to provide insights into how CA(SA)s understand responsible leadership approach and the elements that predict responsible leader behaviour. The study finds that professional competence of CA(SA)s is a key antecedent of the responsible leader behaviour of CA(SA)s. The professional competence of CA(SA)s is comprised of professional attributes and technical competence and are summarised in the section below.

The supplementary outcome of the question was providing observations into the differentiation of responsible leadership approach from traditional leadership approaches in the form of transformational leadership, ethical leadership, authentic leadership, servant leadership, and values-based leadership. In this regard, the study finds an overlap between responsible leadership approach and ethical leadership approach. It is accepted that ethical behaviour is a pivotal characteristic of responsible leadership (de Klerk & Jooste, 2023). Furthermore, there is a perceptual understanding of responsible leadership approach being

primarily corporate social responsibility leadership. Whilst responsible leadership has active citizenry as one of the primary characteristics and differentiators, responsible leadership approach relates to a comprehensive leadership approach in which the interests of all stakeholders, internal and external, are taken into account in the decision making processes and actions taken by the leaders (de Klerk & Jooste, 2023; Waldman et al., 2020).

7.2.1.1 Professional attributes of responsible leader behaviour

The study finds the first element of professional competence that CA(SA)s must possess to be professional attributes that encompass personal attributes comprising of personal attributes of a responsible leader, interpersonal skills, and personal virtues and values. This finding is consistent with the literature on the antecedents of responsible leader behaviour (de Klerk & Jooste, 2023; Hincapie & Sánchez, 2022; X. Zhang et al., 2022; Y. Zhang & Han, 2019).

The personal attributes of a responsible leader are comprised of ethical behaviour, continuous training and development, reputation, and community service. In this study, ethical behaviour entails the awareness that CA(SA)s are custodians of ethics, ethical decision making, and prioritising ethics over profitability. A positive attitude towards continuous training and development entails CA(SA)s being open to learning and receiving feedback, being committed to the continuous development of leadership skills, and being actively involved as responsible leaders. As a responsible leader, CA(SA)s must have a positive attitude towards enhancing the reputation of the profession and of the country. Community service entails that CA(SA)s must continuously engage the community to be aware of the community environment and to provide integrated solutions.

Interpersonal skills is found to comprise attributes of people centeredness, CA(SA)s as leaders, communication skills, and team management skills as predictors of responsible leader behaviour. CA(SA)s must be people centered acknowledge people as being central to responsible behaviour, quality outputs, and to be enabled to lead effectively. CA(SA)s as leaders demonstrate courage and assertiveness, emotional intelligence, integrative thinking, and the ability to lead themselves. CA(SA)s must possess communication skills as an ability to articulate and communicate effectively. As professionals, CA(SA)s must have team management skills that enable effective team environment, and must add value to other team members through motivation and training.

Personal virtues and values comprising of authenticity, integrity and accountability, and cultural values. The study finds that CA(SA)s must be authentic in expressing their humanity and personal values. Secondly, CA(SA)s must display integrity and accountability by being intentional about responsible leadership behaviour, taking accountability, and holding each other accountable as professionals.

The findings of the antecedents of responsible leader behaviour of CA(SA)s is consistent with the findings in the focus research area (Pless et al., 2022). Consistent with de Klerk and Jooste (2022), the study finds integrity and accountability, community service, and reputability as part of the antecedents of responsible leader behaviour.

7.2.1.2 Technical competence

The study finds the second element of the professional competence of CA(SA)s as technical competence in the form of subject matter expertise and business competence that enables CA(SA)s to demonstrate responsible leader behaviour. Subject matter expertise implies that CA(SA)s must be subject matter experts, possess technological skills, and be stakeholder oriented in contrast to being shareholder oriented. Business competence is the ability to comprehend business wholistically and add value in all areas of the business, being able to provide integrated and innovative solutions, and being able to develop and implement business strategy. Whilst technical competence is stipulated in other leadership approaches as a requirement for leader competence, the finding of this study in this area is noteworthy as the CA(SA) profession is a highly technical qualification that has only recently started to reemphasise the importance of professional values and attributes (SAICA, 2021; Voegtlin et al., 2020; Y. Zhang & Han, 2019).

7.2.2 Conclusions of findings for research question two

The aim of research question two was to determine the influence of the situational context on the responsible leader behaviour of CA(SA)s. The research question aimed to provide insights into how CA(SA)s how the situational context in which the CA(SA)s operate can impact how they express responsible leader behaviour. The findings in this study indicate that the situational context of the institution, development of responsible leaders, and the regulatory environment have an influence in enabling CA(SA) to exhibit either proactive responsible leader behaviour or passible responsible leader behaviour.

7.2.2.1 Institutional context

The study finds that institutional context provides a situational context that is relevant in enabling CA(SA)s to demonstrate proactive responsible leader behaviour. The finding relating to the institutional context for responsible leader behaviour is informed by the institutional culture towards responsible behaviour in which the CA(SA)s will be incentivised to demonstrate responsible leader behaviour as institutional culture influences good behaviour and the professional context created by the efforts of SAICA promotes responsible behaviour (Pasricha et al., 2018; Schein, 2010). In terms of a institutional culture, the study finds that the responsible leader behaviour of CA(SA)s is influenced by the good institutional culture flowing from informal mechanisms such as honest conversations, and mentoring and coaching in the workplace. When the institutional culture does not value ethics, leaders in that institution are not incentivised to behave responsibly (X. Zhang et al., 2022).

7.2.2.2 Development of responsible leader behaviour

The study finds that the training environment and process in which candidates are trained to be CA(SA)s is instrumental as a situational context that has an influence on the proactive responsible leader behaviour of CA(SA)s (Castillo et al., 2020). The study finds that the situational context is in how the responsible leaders are nurtured from their own homes and communities, how they are educated through university accounting education programs, and how they are trained in a practical work environment through SAICA accredited articles. For responsible leader behaviour, CA(SA)s need to be adequately developed as responsible leaders through nurturing of responsible leader behaviour from upbringing, transformation of the accounting education curriculum for responsible leader behaviour, SAICA articles as empowering CA(SA)s to be responsible leaders (De Villiers, 2021; Terblanche & Waghid, 2021).

Whilst the development of CA(SA)s as responsible leaders is deemed appropriate, a concern was noted about the adequacy of the implementation of the CA 2025 competency framework. The study finds that there is an incoherent understanding of the responsible leadership approach and that the some of the competency descriptions relating to professional attributes and values were deemed to vague and not practical, inhibiting effective evaluation of prospective CA(SA)s who must meet all the competency requirements in order to qualify as CA(SA)s.

7.2.2.3 Regulatory context for responsible leader behaviour

The study finds that CA(SA)s exhibit passive responsible leader behaviour in the context of the regulatory context of the environment in which they operate. Effective regulation and policies create a positive situational context in which CA(SA)s are empowered to exhibit responsible leader behaviour as regulation creates structure and safeguards the profession. On the other hand, overregulation has a negative impact on the situational context in which CA(SA)s are enabled to exhibit responsible leader behaviour as the profitability of small and medium accounting firms might be limited due to the requirements of regulations, overregulation may limit the potential of professionals to grow, and regulations may not be effective to eliminate the irregularities. The passive responsible behaviour of leaders is associated with compliance policies or profit-motivated responses to public policies and government regulation (Filatotchev & Nakajima, 2014; Tang et al., 2018).

7.3 Research contribution

This study makes a valuable contribution to the responsible leadership approach. The finding enhances the understanding of responsible leadership in comparison to other traditional leadership approaches. A further contribution towards the literature of the responsible leadership approach relates to the understanding of the phenomenon of responsible leadership from the context of a developing economy.

The study further contributed to field of responsible leadership approach through the application of the multi-level analysis of the antecedents of responsible leader behaviour as informed by the Kantian theoretical perspective (Miska & Mendenhall, 2018; Stahl & Sully De Luque, 2014). The study identifies the antecedents of responsible leader behaviour for a specialised qualification and profession, CA(SA) qualification. The antecedents identified are in line with literature relating to the leader characteristics of responsible leaders (de Klerk & Jooste, 2023). The study therefore support existing literature in strengthening the understanding of the antecedents of responsible leader behaviour.

The multi-level model of analysing the antecedents of responsible leader behaviour was adequate for the study to confirm the interconnectedness of the individual leader characteristics, the context within which responsible behaviour is expected to occur and the situational strength of the context that supports or prohibits responsible leader behaviour. The study contributes to the multi-level model of analysis by identifying that the situational

context can be effective in enabling either the proactive responsible leader behaviour or passive responsible leader behaviour (X. Zhang et al., 2022).

7.4 Recommendation for the professional environment

It is apparent from the study that there appears to be a challenge for CA(SA)s to distinguish between responsible leadership approach and ethical leadership approach. Whilst responsible leadership approach builds on traditional leadership approaches, including ethical leadership approach, responsible leadership approach is considered to be broader and focusing on a wider internal and external stakeholders. It is recommended that SAICA considers intentional and intensive awareness programs of responsible leadership behaviour of CA(SA)s in the education and training programs, and in the professional environment.

The study notes that implementation of CA 2025 competency framework was inappropriately executed. The concern relates to the practical understanding of responsible leadership behaviour and the related competencies that are regarded to be too broad and not practical. It is recommended that SAICA considers the review of the competencies aligned to professional attributes and values in order to ensure a coherent application of the CA 2025 competency framework.

The study further recommends an incorporation of community service as requirement for CA(SA)s to complete the pre-requisite training and meet the CA 2025 competencies. It is noted that responsible leadership is developed and improved through practice, it will therefore be beneficial for prospective CA(SA)s to engage with the community and on corporate social responsibilities as part of their training.

The study notes that whilst regulation is effective in providing structure for responsible and ethical leadership, overregulation may stifle the growth of small accounting firms and the growth of young professionals. The study notes that there is a concern regarding the level of regulation particularly in the statutory audit environment that is regulated by IRBA. It is recommended that IRBA considers other avenues that promotes the proactive responsible leader behaviour rather than introducing extensive regulation that intends to target a passive responsible leader behaviour.

7.5 Limitation of the research

The study was restricted to only focus on the individual CA(SA)s as responsible leaders thus limiting the study to focus on a broader leadership in the context of South Africa. As a result, the study is profession specific and may not necessarily be generalisable to other professions in understanding responsible leader behaviour. The purposive sampling was employed to determine the participants of the study, limiting participants to two by function of operation, that is auditing context, finance, and academia. Whilst this purposive sampling enabled broader views to be obtained, data relating to specific industries and function was not in depth sufficiently.

The concept of responsible leader behaviour Is a fairly new concept as Introduced by SAICA. Some of the participants might not have fully grasped the concept prior to the study and as a result may have limited their understanding to the principles of ethical leadership. The researcher provided insights to the participants regarding the concept of responsible leadership and its relation to ethical leadership.

7.6 Recommendations for future research

The current study was conducted using the qualitative exploratory method in collecting and analysing data. As indicated in the limitation of the research, a qualitative study may limit the generalisability of the findings of the study. It is recommended that a quantitative study be conducted on the antecedents of the responsible leader behaviour of CA(SA)s. Chapter 1 reflects that there are currently 50 731 qualified CA(SA)s, indicating that there is an available population for a quantitative study to be successfully conducted. There has also been an advancement of knowledge and theory that can be empirically tested in a developing economy.

A study on the adequacy of the SAICA articles to develop CA(SA)s as responsible leaders. The study could focus on the explication of the professional attributes, virtues and values and how they are practically implemented to determine the competence of candidates to qualify as CA(SA)s.

Finally, a study could be conducted to develop a framework of reference for the attributes of responsible leader behaviour for CA(SA)s. This study could contribute to the clarification

responsible leader behaviour which could be improved through continuous development programs.

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ANNEXURE 1: INFORMED CONSENT

> ***Note:*** *This standard informed consent letter to be used in qualitative interviews, must be separate from interview guide, must be signed <u>before</u> the interview commences. The signed form must be stored separately from the data collected*

I am conducting research on **the antecedents of responsible leadership for chartered accountants in South Africa**. Our interview is expected to last 45 minutes, and will help us understand *How does situational institutional context influence the individual behavioural intention of CA(SA)s as an antecedent to responsible leadership behaviour?* **Your participation is voluntary and you can withdraw at any time without penalty**. By signing this letter, you are indicating that you have given permission for:

- The interview to be recorded;
- The recording to be transcribed by a third-party transcriber, who will be subject to a standard non-disclosure agreement;
- Verbatim quotations from the interview may be used in the report, provided they are not identified with your name or that of your organisation;
- The data to be used as part of a report that will be publicly available once the examination process has been completed; and
- All data to be reported and stored without identifiers.

If you have any concerns, please contact my supervisor or me. Our details are provided below.

Researcher name: Research Supervisor name:

Email: Email:

Phone: Phone:

Signature of participant: _____ Date: __

Signature of researcher: _____ Date: __

ANNEXURE 2: INTERVIEW GUIDE

The purpose of this interview guide is to explore the influence of the institutional context on the behavioural intention of responsible leadership behaviour. The interview guide is designed to gather data from CA(SA)s and article clerks across industries in South Africa in order to gain insights into how the institutional context shapes the behavioural intention of CA(SA)s in promoting responsible leadership behaviour.

A: Interview guide for CA(SA)s

1. Brief introduction

- Introduction of the researcher and explaining the purpose of the study.

   I am currently conducting research for my MPhil with GIBS under the topic **The antecedents of responsible leadership for chartered accountants in South Africa.** In this study, I seek to understand *How does situational institutional context influence the individual behavioural intention of CA(SA)s as an antecedent to responsible leadership behaviour?* The purpose of the study is to contribute to the knowledge of what responsible leadership is for CAs in the South African context.

- Provide brief overview of responsible leadership in the context of SAICA.

   SAICA defines a CA as a responsible leader who behaves ethically and creates sustainable value for a wide range of stakeholders. Literature defines it as "…the awareness and consideration of the consequences of one's actions for all stakeholders, as well as the exertion of influence by enabling the involvement of the affected stakeholders and by engaging in an active stakeholder dialogue"

- Provide an explanation of institutional context and behavioural intention and the relationship with responsible leadership behaviour.

   Institutional context refers to a society as whole and not limited to an organisation (e.g. South African context)

2. Background questions:

- How long have you been registered with SAICA as CA(SA) and/or RA(SA)?
- What is your current role and what are your key responsibilities or accountabilities?

- How do you see your role evolving in the next few years in the context of the development in the profession?

3. Perceptions of responsible leadership behaviour

- May you please define your understanding of responsible leadership behaviour in the context of a CA(SA) and/or RA(SA)?
    - o Probe: What could promote responsible leadership (is training as CA sufficient to promote responsible leadership)
- What is your perception of the role of CA(SA)s in promoting responsible leadership behaviour? Probing:
    - o What are the specific behaviours or actions that you associate with responsible leadership behaviour?
    - o Provide examples that illustrate responsible leadership behaviour and those that do not.

4. Influence of institutional context

- What is your understanding of the institutional (South African) context in which you operate and CAs are expected to exhibit responsible leadership?
- In which ways may this institutional context influence your behavioural intention for responsible leadership? What is your experience of the strength of the behavioural intent of CA in negative contexts
- Are there any formal or informal mechanisms that support and/or encourage responsible leadership behaviour in this context. Probing: What is the influence of external factors such as regulatory requirements and stakeholder expectations on the behavioural intention of CA(SA)s?

5. Challenges and opportunities

- In your role, What are the challenges that (you) CA(SA)s face in exhibiting responsible leader behaviour in South Africa? Probe: Identify barriers and obstacles that may hinder responsible leadership behaviour.
- What are the potential opportunities or strategies for enhancing the responsible leadership behaviour of CA(SA)s in South Africa?

6. Reflection and closing

- View on CA2025 project and contribution to responsible leader behaviour.

- What else would you like to share with me about how institutional context influences the behavioural intention of responsible leadership?

B: Interview guide for article clerks

1. Brief introduction

- Introduction of the researcher and explaining the purpose of the study.
- Provide brief overview of responsible leadership in the context of SAICA.
- Provide an explanation of institutional context and behavioural intention and the relationship with responsible leadership behaviour.

2. Background questions:

- Please describe your role and your key responsibilities or accountabilities?
- How do you see the role of CA(SA)s and articles evolving in the next few years in the context of the development in the profession?

3. Perceptions of responsible leadership behaviour

- Please define your understanding of responsible leadership behaviour in the context of SAICA?
- What is your perception of the role of CA(SA)s in promoting responsible leadership behaviour? Probing:
  - What are the specific behaviours or actions that you associate with responsible leadership behaviour?
  - Provide examples or anecdotes that illustrate responsible leadership behaviour and those that do not represent it.

4. Influence of institutional context

- What is the institutional context in which you operate?
- In which ways may this institutional context influence your behavioural intention for responsible leadership?
- Are there any formal or informal mechanisms that support and/or encourage responsible leadership behaviour. Probing:
  - Do you think responsible behaviour is something that can be enforced formally (through regulation)
  - What is the influence of external factors such as regulatory requirements and stakeholder expectations on the behavioural intention of CA(SA)s?

5. Challenges and opportunities

- What are the challenges that CA(SA)s face in exhibiting responsible leader behaviour in South Africa? Probe: Identify barriers and obstacles that may hinder responsible leadership behaviour.

- What are the potential opportunities or strategies for enhancing the responsible leadership behaviour of CA(SA)s?
    - Are there any things that could be done in articles to improve responsible leadership behaviour

6. Reflection and closing

- What else would you like to share with me about how institutional context influences the behavioural intention of responsible leadership?

ANNEXURE 3: LIST OF QUOTES

RQ	Name	Categories	Sub-theme	Theme
RQ1	A leader needs people around them	Be people centered	Interpersonal skills	Professional attributes of a responsible leader
RQ1	Acknowledge people as central to quality output	Be people centered	Interpersonal skills	Professional attributes of a responsible leader
RQ1	Courage	CAs as leaders	Interpersonal skills	Professional attributes of a responsible leader
RQ1	Emotional intelligence	CAs as leaders	Interpersonal skills	Professional attributes of a responsible leader
RQ1	Integrative thinking	CAs as leaders	Interpersonal skills	Professional attributes of a responsible leader
RQ1	Leaders must have the ability to lead themselves	CAs as leaders	Interpersonal skills	Professional attributes of a responsible leader
RQ1	Ability to communicate and articulate challenges	Communication skills	Interpersonal skills	Professional attributes of a responsible leader
RQ1	Being a good team member	Creates good team environment	Interpersonal skills	Professional attributes of a responsible leader
RQ1	Using experience to add value to others	Creates good team environment	Interpersonal skills	Professional attributes of a responsible leader
RQ1	Lack of community service	No engagement with community	Negative attributes	Professional attributes of a responsible leader
RQ1	Lack of accountability	Unethical behaviour	Negative attributes	Professional attributes of a responsible leader
RQ1	Negligible bad behaviour may be pervasive	Unethical behaviour	Negative attributes	Professional attributes of a responsible leader
RQ1	Unethical behaviour by CAs	Unethical behaviour	Negative attributes	Professional attributes of a responsible leader
RQ1	Historical unethical behaviour by CAs	Unethical behaviour influences the context	Negative attributes	Professional attributes of a responsible leader
RQ1	Trade off ethics for short term profitability	Unethical behaviour influences the context	Negative attributes	Professional attributes of a responsible leader
RQ1	If CAs are not responsible leaders, profession loses value	Unprofessional conduct harms profession	Negative attributes	Professional attributes of a responsible leader
RQ1	Being open to learning, receiving feedback and evolving	Continuos training and development	Personal attributes of responsible behaviour	Professional attributes of a responsible leader

RQ1	Leaders must be committed to continuous development	Continuos training and development	Personal attributes of responsible behaviour	Professional attributes of a responsible leader
RQ1	Responsible leadership is a skill developed through practice	Continuos training and development	Personal attributes of responsible behaviour	Professional attributes of a responsible leader
RQ1	CAs have a responsibility to promote SA	Enhance country reputation	Personal attributes of responsible behaviour	Professional attributes of a responsible leader
RQ1	Protecting the integrity of the profession	Enhance reputation of the profession	Personal attributes of responsible behaviour	Professional attributes of a responsible leader
RQ1	CAs are custodians of ethics	Ethical behaviour	Personal attributes of responsible behaviour	Professional attributes of a responsible leader
RQ1	Decision making that is positive for the environment	Ethical behaviour	Personal attributes of responsible behaviour	Professional attributes of a responsible leader
RQ1	Engaging the communities to listen and provide solutions	Serving the community	Personal attributes of responsible behaviour	Professional attributes of a responsible leader
RQ1	Being humane	Authenticity	Personal virtues and values	Professional attributes of a responsible leader
RQ1	Personal values of good behaviour	Authenticity	Personal virtues and values	Professional attributes of a responsible leader
RQ1	Individual cultural background	Cultural values	Personal virtues and values	Professional attributes of a responsible leader
RQ1	CAs must be intentional about responsible leadership	Integrity and accountability	Personal virtues and values	Professional attributes of a responsible leader
RQ1	Holding each other accountable	Integrity and accountability	Personal virtues and values	Professional attributes of a responsible leader
RQ1	Responsible leaders take accountability	Integrity and accountability	Personal virtues and values	Professional attributes of a responsible leader
RQ1	Business strategy	Business skills	Business competence	Professional competence
RQ1	Equipped with business skills	Business skills	Business competence	Professional competence
RQ1	Inquisitive and a questioning mind	Creativity and curiosity	Business competence	Professional competence
RQ1	Being informed about market trends	Market trends	Business competence	Professional competence
RQ1	Provides solutions in a broad ecosystem	Provide integrated solutions	Business competence	Professional competence
RQ1	CA as a well rounded professional	CAs possess technical and professional competence	Techinal competence	Professional competence

RQ1	CAs provide value across the business functions	CAs possess technical and professional competence	Techinal competence	Professional competence
RQ1	Responsible leader must be aware of objective of work	CAs possess technical and professional competence	Techinal competence	Professional competence
RQ1	CAs maximises profit and shareholder return	Maximise profit and shareholder return	Techinal competence	Professional competence
RQ2	Concern about the adequacy of the curriculum	Concern about adequacy of curriculum	Challenges for developing responsible leaders	Development of responsible leaders
RQ2	Technology making accounting degrees redundant	Concern about adequacy of curriculum	Challenges for developing responsible leaders	Development of responsible leaders
RQ2	Concern over quality of students entering accounting programs	Concern about quality of students entering the programs	Challenges for developing responsible leaders	Development of responsible leaders
RQ2	Declining student intake in accounting programs	Concern about quality of students entering the programs	Challenges for developing responsible leaders	Development of responsible leaders
RQ2	Framework for responsible leadership competencies	Incoherent training/articles approach	Challenges for developing responsible leaders	Development of responsible leaders
RQ2	Lack of coherence of training of responsible leaders	Incoherent training/articles approach	Challenges for developing responsible leaders	Development of responsible leaders
RQ2	Responsible leadership activities are not client billable	Incoherent training/articles approach	Challenges for developing responsible leaders	Development of responsible leaders
RQ2	Training environment not conducive	Incoherent training/articles approach	Challenges for developing responsible leaders	Development of responsible leaders
RQ2	Community service as part of training	Community service as part of articles	Developing responsible leaders	Development of responsible leaders
RQ2	Exposure to CSI activities	Community service as part of articles	Developing responsible leaders	Development of responsible leaders
RQ2	Curriculum that is adequate to respond to societal issues	Curriculum for responsible behaviour	Developing responsible leaders	Development of responsible leaders
RQ2	Introduce responsible leadership early at university	Curriculum for responsible behaviour	Developing responsible leaders	Development of responsible leaders
RQ2	Nurturing of responsible leaders starts at home	Nurturing responsible	Developing responsible leaders	Development of responsible leaders

		leadership from home		
RQ2	CAs receive adequate training	SAICA Articles empower ethical behaviour	Developing responsible leaders	Development of responsible leaders
RQ2	Training focuses on professional and soft skills	SAICA Articles empower ethical behaviour	Developing responsible leaders	Development of responsible leaders
RQ2	Training on behavioural elements	SAICA Articles empower ethical behaviour	Developing responsible leaders	Development of responsible leaders
RQ2	Companies taking responsibility for sustainable operations	Good institutional context influences good behaviour	Institutional culture towards responsible leadership behaviour	Institutional context for responsible behaviour
RQ2	Context determines behaviour	Good institutional context influences good behaviour	Institutional culture towards responsible leadership behaviour	Institutional context for responsible behaviour
RQ2	Customers concerned about the ethics and sustainability of the products they consume	Good institutional context influences good behaviour	Institutional culture towards responsible leadership behaviour	Institutional context for responsible behaviour
RQ2	Informal mechanisms	Good institutional context influences good behaviour	Institutional culture towards responsible leadership behaviour	Institutional context for responsible behaviour
RQ2	Professional environment must be conducive	Good institutional context influences good behaviour	Institutional culture towards responsible leadership behaviour	Institutional context for responsible behaviour
RQ2	Disciplinary sanctions laced with rehabilitation	SAICA efforts to support responsible leadership	Institutional culture towards responsible leadership behaviour	Institutional context for responsible behaviour
RQ2	Punitive sanctions	SAICA efforts to support responsible leadership	Institutional culture towards responsible leadership behaviour	Institutional context for responsible behaviour
RQ2	SAICA has initiatives that spotlights the talent of CAs	SAICA efforts to support responsible leadership	Institutional culture towards responsible leadership behaviour	Institutional context for responsible behaviour

RQ2	SAICA's intolerance to wrongfulness	SAICA efforts to support responsible leadership	Institutional culture towards responsible leadership behaviour	Institutional context for responsible behaviour
RQ2	Training and good leader examples	SAICA efforts to support responsible leadership	Institutional culture towards responsible leadership behaviour	Institutional context for responsible behaviour
RQ2	Value for money of CA membership	SAICA efforts to support responsible leadership	Institutional culture towards responsible leadership behaviour	Institutional context for responsible behaviour
RQ2	CA marketed as a private sector profession	CAs not interested in public sector work	Negative institutional context	Institutional context for responsible behaviour
RQ2	CAs not interested or pursuing work in the public sector	CAs not interested in public sector work	Negative institutional context	Institutional context for responsible behaviour
RQ2	State capture was not limited to public sector	CAs not interested in public sector work	Negative institutional context	Institutional context for responsible behaviour
RQ2	Competition for audit services by CAs	Competetion impacting CAs	Negative institutional context	Institutional context for responsible behaviour
RQ2	Lack of consequence for adverse audit reports	Negative institutional context impacts good behaviour	Negative institutional context	Institutional context for responsible behaviour
RQ2	Negative context negatively impacts the good behaviour	Negative institutional context impacts good behaviour	Negative institutional context	Institutional context for responsible behaviour
RQ2	Non-conducive organisational dynamics	Negative institutional context impacts good behaviour	Negative institutional context	Institutional context for responsible behaviour
RQ2	Public sector environment	Public sector context	Negative institutional context	Institutional context for responsible behaviour
RQ2	CAs receiving threats for the quality of work	The impact of threats and risk	Negative institutional context	Institutional context for responsible behaviour
RQ2	Avoid audit failures by declining high risk audits	Avoid audit failures	Quality of audit outcomes	Institutional context for responsible behaviour
RQ2	Public interest through delivering quality audits	Quality of professional services	Quality of audit outcomes	Institutional context for responsible behaviour

RQ2	Withdrawing from providing professional service	The impact of threats and risk	Quality of audit outcomes	Institutional context for responsible behaviour
RQ2	Auditors required to audit the ESG reports	Adaptability in an evolving environment	Rapidly evolving environment	Institutional context for responsible behaviour
RQ2	Flexible to adapt to an evolving environment	Adaptability in an evolving environment	Rapidly evolving environment	Institutional context for responsible behaviour
RQ2	Evolving environment challenging for CAs	Evolving environment	Rapidly evolving environment	Institutional context for responsible behaviour
RQ2	The market is still in demand of qualified CAs	Evolving environment	Rapidly evolving environment	Institutional context for responsible behaviour
RQ2	Advancement of technology will change the role of professional to insight and influence	Impact of advancement of technology on role of professional	Rapidly evolving environment	Institutional context for responsible behaviour
RQ2	Automation affecting professional services	Impact of advancement of technology on role of professional	Rapidly evolving environment	Institutional context for responsible behaviour
RQ2	The impact of artificial intelligence on audit work	Impact of advancement of technology on role of professional	Rapidly evolving environment	Institutional context for responsible behaviour
RQ2	Argument for both more and less regulation	Consideration for effectiveness of regulation	Effective regulation and policies for responsible leadership	Regulatory context for responsible behaviour
RQ2	Regulation creates structure	Regulation creates structure for conducive environment	Effective regulation and policies for responsible leadership	Regulatory context for responsible behaviour
RQ2	Amendment of PAA to extend AG mandate	Regulation introduced to respond to crisis	Effective regulation and policies for responsible leadership	Regulatory context for responsible behaviour
RQ2	Regulations introduced immediately after some crisis	Regulation introduced to respond to crisis	Effective regulation and policies for responsible leadership	Regulatory context for responsible behaviour
RQ2	CAs are bound by professional code of conduct	Regulation safeguards the profession	Effective regulation and policies for responsible leadership	Regulatory context for responsible behaviour
RQ2	IRBA regulatory agenda	Regulation safeguards the profession	Effective regulation and policies for responsible leadership	Regulatory context for responsible behaviour

RQ2	Regulation is sufficiently safeguarding the profession	Regulation safeguards the profession	Effective regulation and policies for responsible leadership	Regulatory context for responsible behaviour
RQ2	Labour laws implications on reduction of unemployment rate	Audit services not attractive to SME due to overregulation	Negative impact of regulation	Regulatory context for responsible behaviour
RQ2	Stifles the operational ability of small firms	Audit services not attractive to SME due to overregulation	Negative impact of regulation	Regulatory context for responsible behaviour
RQ2	Stifling professional freedom and growth	Limitations of professional growth	Negative impact of regulation	Regulatory context for responsible behaviour
RQ2	CA profession not being attractive due to red tape	Overregulation reduces attractiveness of CA profession	Negative impact of regulation	Regulatory context for responsible behaviour
RQ2	Increase in monetary fines for audit engagements	Overregulation reduces attractiveness of CA profession	Negative impact of regulation	Regulatory context for responsible behaviour
RQ2	Small firms don't find audit attractive due to overregulation	Overregulation reduces attractiveness of CA profession	Negative impact of regulation	Regulatory context for responsible behaviour
RQ2	Regulations not effective to eliminate irregularities	Regulations are not effective to eliminate irregularities	Negative impact of regulation	Regulatory context for responsible behaviour
General	Article clerk	Role		
General	Qualified CA	Role		
General	Recently qualified CA	Role		
General	Registered Auditor	Role		