

# Epistemic freedom and situated theoretical perspectives in accounting research in African contexts\*

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## Abstract

**Purpose:** This essay advocates for epistemic freedom and the development of situated theoretical perspectives in accounting research relevant to African contexts. The paper underscores the urgent need to move away from the dominance of Global North frameworks, which often impose ethnocentric perspectives on African accounting practices, and foster research grounded in Africa's socio-political, economic, and cultural realities. The essay argues for the critical need for context-specific theorising in African accounting informed by African intellectual traditions.

**Methodology:** The paper is a reflective essay that intends to decolonise the study of accounting in Africa, allowing for more relevant and diverse insights into the continent's accounting practices and phenomena. It encourages African scholars to embrace their own intellectual heritage and contribute original, contextually grounded theories to the field.

**Findings:** The essay outlines that despite the increasing attention paid to African contexts, most accounting and finance research on Africa applies Global North theoretical frameworks without considering African countries' specific socio-cultural and political contexts. This results in a limited understanding of Africa's accounting and finance practices and phenomena. The findings highlight the importance of African scholars taking inspiration from local intellectual traditions, philosophers, and social theorists to develop more relevant theoretical frameworks. The paper suggests drawing upon frameworks from prominent African intellectuals to shape more relevant and contextually grounded research.

**Implications** (optional): By advocating epistemic freedom, the paper encourages African scholars to rethink and reshape accounting theories to suit their contexts better, resisting the colonial legacy in academic research. The paper finally calls for a decolonial approach to finance and accounting research, urging a shift from the imposition of Global North theories to creating knowledge that reflects Africa's realities.

**Originality:** This essay's originality lies in its emphasis on decolonising accounting research by fostering situated theoretical perspectives based on African contexts. It highlights the gap in African accounting research and proposes a movement toward epistemic freedom. Furthermore, it advocates for embracing African philosophical and intellectual contributions, a novel approach that challenges the dominant Global North paradigms in accounting research.

## 1. Introduction

This paper reflects my keynote address at the esteemed African Accounting and Finance Association in 2023 in ACCRA, Ghana. The title of my speech was “Contemporary Issues in Qualitative Research: insights into the African Contexts.” This address was a significant platform to discuss the scarcity of research on African countries in accounting and finance.

As a scholar from the Algerian diaspora in France, I often found it challenging to find platforms to express my ideas and interests in African contexts. The invitation to speak at the African Accounting and Finance Association in 2023 in ACCRA, Ghana, was a pivotal opportunity for which I am deeply grateful and appreciative.

Upon reviewing the relevant accounting literature, a stark reality emerged—there is a significant scarcity of research on African countries. As some scholars (Lassou et al., 2021; Ashraf et al., 2019) have pointed out, the volume of accounting research on African countries remains notably low while showing some improvement. Their review of 13,805 articles from 2009 to 2018 in accounting journals (categorised as A\*, A and B by the 2016 Australian Business Deans Council ranking) revealed that a mere 190 articles (1.38%) were dedicated to African contexts, with a predominant focus on Anglophone African countries. These findings also converge with more recent work (Moses and Hopper, 2022; Agbodjo and Seny Kan, 2024).

While examining this research, I noticed that I could distinguish two types of research. On the one hand, conventional research used data from African contexts (e.g., Goddard & Juma Assad, 2006; Neu, Rahaman, & Everett, 2010; Rahaman, Lawrence, & Roper, 2004; Shiraz Rahaman, Everett, & Neu, 2007). Here, the African context is treated chiefly empirically with a traditional theorisation. For instance, the paper by Rahaman et al. (2004) deals with social and environmental disclosure and corporate disclosures, conceptually drawing upon a combination of institutional theory and legitimation theory to analyse social and environmental reporting at the Volta River Authority (VRA), a Ghanaian public sector organisation. In their paper, Neu et al. (2010) investigate social purpose inter-organisational alliances. They draw empirically upon the fight against HIV/AIDS in Ghana to examine how accounting practices are used to arrange, coordinate, and control a geographically dispersed and heterogeneous group of actors involved in this fight. Whereas the World Bank is central in both empirical inquiries, the two papers used African data without further reflection on the specificities of such contexts, empirically and theoretically. However, I remember reading these papers and thinking Africa could provide fruitful empirical inquiries in leading journals. On the other hand, I identified a

body of research which explores Africa and its specificities, adopting an emerging countries perspective, which provided an overview and calling for future research (e.g., Nyamori, Abdul-Rahaman, & Samkin, 2017; Soobaroyen, Tsamenyi, & Sapra, 2017). This body of research provides an overview and calls for future research that explores the specificities of African contexts, inspiring a sense of possibility and potential for growth in the field.

I also found special issues on Africa in the 2010 issue of *Critical Perspectives on Accounting*, the 2017 issue of *Accounting, Auditing & Accountability Journal*, and the 2021 issue of *Critical Perspectives on Accounting*. I also found some interesting literature reviews (Seny Kan, Agbodjo, & Gandja, 2021; Ndemewah & Hiebl, 2022; Rahaman, 2010) showing that accounting scholars are paying increasing attention to African contexts. Interestingly, this attention was overwhelmingly empirical, with studies using widespread theorising. Indeed, many studies conceptually draw from new institutionalism (e.g., Mkasiwa, 2022; Mzenzi & Gaspar, 2022; Rozenfeld & Scapens, 2021). For instance, Rozenfeld and Scapens (2021) show selective coupling and differences in institutional logic at inter-organisational and individual levels in Ghana; Abdul-Baki, Uthman, and Kasum (2021) look at the institutionalisation of corruption in an oil subsidy scheme in Nigeria; Jayasinghe et al. (2021) combined epistemic communities, institutional logics and selective ignorance to analyse public sector financial reporting in ten Sub-Sahara African countries; and more recently Ghattas, Soobaroyen, and Marnet (2024) use the institutional void perspective to conceptualise the intervention of private actors as well as to articulate the elements of a void in an audit regulatory process, in an Egyptian context.

Furthermore, other studies empirically draw from Foucauldian perspectives (Alawattage & Azure, 2021; Azure, Alawattage, & Lauwo, 2024), Debord concept of spectacle (Ghattas, Soobaroyen, Uddin, & Marnet, 2024), structuration (Uddin & Tsamenyi, 2005), or political economy perspectives (Ghattas, Soobaroyen, & Marnet, 2021; Lassou & Hopper, 2016). These studies illustrate theoretical pluralism but highlight the urgent need for a more diverse theoretical perspective. The accounting research on Africa overwhelmingly uses Global North theorisation (Bryer, 2023; Sauerbronn, Ayres, da Silva, & Lourenço, 2021), denoting ethnocentrism giving the illusion of universalism, where Africa tends to be regarded monolithically, with scant consideration given to the diverse realities of its many and varied countries (Lassou, Hopper, & Ntim, 2017, 2021a). Neocolonialism is not only at play in the accounting systems and practices (Lassou & Hopper, 2016) but also in the accounting academia.

There are notable exceptions of accounting studies using theorisation or conceptual categories developed in or from African contexts. These theorisation include, for example, neopatrimonialism (e.g., Bakre & Lauwo, 2016; Kimani, Ullah, Kodwani, & Akhtar, 2021; Lassou & Hopper, 2016; Lassou, Hopper, Soobaroyen, & Wynne, 2018), the two publics concepts by Ekeh (1975) (Goddard, Assad, Issa, Malagila, & Mkasiwa, 2016; Lassou, Hopper, & Ntim, 2021b; Lassou, Sorola, Senkl, Lauwo, & Masse, 2024), and perspective derived from Bourdieu's work<sup>1</sup> (Goddard, 2021; Nyamori & Gekara, 2016; Neu, Rahaman, & Everett, J., 2010). These theoretical perspectives are instrumental in investigating African phenomena, providing relevant lenses rather than imposing Western ones (Alawattage, Wickramasinghe, & Uddin, 2017; Grossi et al., 2023).

The core of my keynote was arguing for situated theorising for and of the African context. Following the South American movement (Sauerbronn et al., 2021), I compel my fellow scholars (be they African, situated in or studying African contexts) to embrace the theoretical diversity and richness of our motherland, Africa. Hopper, Tsamenyi, Uddin, & Wickramasinghe (2012) advocate improving and

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<sup>1</sup>We consider Bourdieu's theorisation an African one, as it was developed during his PhD to conceptualise phenomena observed in Algeria.

strengthening accounting systems in emerging countries by adopting context-specific solutions (systems), involving local populations rather than externally imposed solutions (based on Western ideologies and practices), strengthening the contribution and capabilities of emerging countries (through training) and improving coordination at global level. Hopper and colleagues' (2015) reflection offers an opportunity for accounting researchers in the African contexts to draw on the wealth of disciplines in the African humanities and social sciences to make sense of accounting practices in Africa.

In this perspective, I review some authors and their African-based theorisations, which I hope may stimulate further theoretical pluralism more aligned with African contexts. Among the numerous great African thinkers, I have selected five of them. Of course, this selection of thinkers (both anglophone and francophone) is not exhaustive and far from being unbiased, as it reflects my readings, personal interests, and limited knowledge. Among these authors, you can find male and female philosophers, historians, and economists from all parts of Africa, from the diaspora, or not African by birth but by heart (to quote Nkrumah). I am happy to briefly present some of the most influential, prolific African thinkers: Frantz Fanon, Thomas Sankara, Peter Ekeh, Fabien Eboussi Boulaga, Sabelo Ndlovu-Gatsheni, Jean-Godefroy Bidima, Achille Mbembe, Souleymane Bachir Diagne, and Nadia Yala Kisukidi. Of course, this list is not exhaustive.

## **2. The early thinkers: colonialism and decolonialism**

### *2.1 Frantz Fanon: a psychological approach of colonialism and the double alienation*

Fanon is a native of the French West Indies (la Martinique) who became an Algerian citizen later. He studied medicine in France and specialised in psychiatry while taking courses in literature and philosophy. In 1952, he published *Peau noire, masques blancs* (Fanon, 2015), in which he questions the notions of identity, assimilation, and racism against black people through his experience as a West Indian born in Martinique and settled in France.

In 1953, he became head of the Blida Psychiatric Hospital in Algeria. When the Algerian War broke out, he treated French soldiers during the day and National Liberation Front fighters at night. Confronted with colonial society's injustices and the neuroses of the populations who suffered them, he developed methods to treat the psychological effects of the colonial system on the colonised, in particular depersonalisation and dehumanisation, which made the colonised man, being infantilised, oppressed, rejected, dehumanised, acculturated, alienated, suitable for being taken care of by the colonising authority. He highlighted the psychological processes by which the colonised interiorises the domination and the centrality of violence in colonialism.

Interestingly, he highlighted a dual alienation: the consciousness of black individuals, making them feel inferior and dehumanised, and the consciousness of the whites, making them feel superior and in charge of the colonised. Fanon wrote some of the most influential texts of the anti-colonialist movement, such as *Year V of the Algerian Revolution* (1959) and *The Wretched of the Earth* (1961). Fanon's approach to questions of identity, race, and domination, nourished by his experience as a psychiatrist, as an uprooted West Indian, and as an anti-colonialist activist, made him a pioneer of postcolonial studies and a critical thinker of black identities in the face of society's racism.

### *2.2 Thomas Sankara: intersectionality and eco-feminism precursor*

Thomas Sankara, a Burkina Faso leader and political thinker, is well-known for his early theorisation of eco-feminism and his fight against imperialism. Staging a successful coup in August 1983, he became

the President of the Upper Volta (today Burkina Faso), leading decolonial progressive policies. Sankara argued that Africa's development relied upon two axes: internal transformation and opposition to corrupt forces (in line with Fanon, Sankara considers corruption as a product of colonialism) and resistance and freedom from the imperialism of the North. He notably changed the country's name to Burkina Faso, i.e., the land of the upright people (in the two primary languages of the country, Mòoré and Dioula), and made his country self-sufficient.

His perspective on women's emancipation and their role in the State's construction are considered the premisses of intersectionality (Ferdinand, 2019). Sankara was a precursor of ecology, feminism, and social and participative democracy. In the 80s, Sankara became the first president to combat the impending threat of desertification. In his view, the patriarchal society in Burkina Faso was a product of capitalism and colonial rule, and Burkinabé men only had sexist ideology because of their underlying social conditions. Sankara's vision of liberating women was also not limited to the confines of Burkina Faso, he recognised that it was a worldwide struggle, a disproportionately struggle for black women in black minority countries.

He was also exemplary in his fight against corruption and responsible governance (cutting the salaries of government officials, including his own, and reducing all presidency-related expenses to the bare minimum). He massively invested in people's education with a pioneering movement in the education system. His intersectional position is also reflected in his Pan-Africanism, anti-imperialism, communism, and anti-corruption fight. In line with Fanon's perspective, Sankara raised criticism regarding black enablers of imperialism.

### *2.3 Peter Ekeh: an African theorisation of the public and the state*

Peter Ekeh is a native of Nigeria and a thinker on African civic citizenship (Ekeh, 1975). According to Ekeh, post-colonial states do not have one civic public like in Western states. Instead, they comprised *two publics* with different rights and citizenship obligations. The primordial public is built on ethnicity and traditional values, ethics, and morals. Good citizenship is constructed around a moral obligation to advance the security of the ethnic group. The civic public, an imported colonial structure based on the Western state, is considered amoral. It lacks the legitimacy to shape societal morality and cosmopolitan citizenship. The civic public is used for gain to benefit the primordial public. These two publics collectively shape socio-political African citizenship and create a contested sense of what is a good citizen.

As mentioned above, accounting scholars have used Ekeh's conceptualisation of the public to investigate the public sector in Tanzania, combined with the New Institutional theory (Goddard et al., 2016) and the Benin state audit failure in the fight against corruption (Lassou et al., 2021b). While the relevance of this theorisation has been demonstrated, I suggest that this specific conceptualisation of the state and the public may also be instrumental in understanding broader traditional contexts in emerging countries.

### *2.4 Fabien Eboussi Boulaga: the Muntu, a philosophy of the human being in African conditions*

Eboussi Boulaga is a Cameroonian philosopher. His work is at the crossroads of political science, philosophy, and theology, and it has built up the foundations of a rigorous African philosophical practice free from the burdens of rationality (Eboussi Boulaga, 1993, 2014). Eboussi Boulaga examined the effects of colonisation on African culture, societies, and knowledge (Eboussi Boulaga, 1993, 2014). His

work also explores the materiality of the political sites where the future of the African continent is played out.

Fabien Eboussi Boulaga's work spans different periods of African history, from the colonial era to the era of violence ushered in by the arbitrary rule of certain post-colonial African states. His reflections lie on existential questioning, which goes beyond the objective analysis of the African postcolonial condition to examine how the colonial fact attacked subjectivities, conveying a type of trauma whose multiple expressions work on the psyche, bodies, interpersonal relationships and contemporary forms of culture.

Eboussi Boulaga rejects the traditional Cartesian philosophy, intimately linked to the history of the West, to develop his concept of *Muntu*, 'The Muntu is the man in the African condition who must assert himself by overcoming that which challenges his humanity and endangers it', the human being in the African condition. Eboussi Boulaga argues that to conform to Western philosophy, the Muntu must renounce his own memory, traditions and desires. Eboussi Boulaga initiates a practice of philosophy that assumes and testifies to the singularity of the African situation today, with the Muntu being the subject and object of his reflection and discourse. Fabien Eboussi Boulaga shows how the Muntu's practice of philosophy can be a practice of emancipation and freedom and a creative practice that assumes all his historical determinations, a path for de-domination.

### **3. The contemporary African thinkers: thinking the African societies**

#### *3.1 Sabelo Ndlovu-Gatsheni: epistemic freedom*

Ndlovu-Gatsheni is a historian from Zimbabwe. His work mainly deals with epistemic freedom in Africa (Ndlovu-Gatsheni, 2018). In his seminal book, *Epistemic Freedom in Africa: Deprovincialization and Decolonisation* (2018), Ndlovu-Gatsheni argues that epistemic freedom in Africa is about the struggle for African people to think, theorise, interpret the world and write from where they are located, unencumbered by Eurocentrism. He further argues that the imperial denial of common humanity to some human beings meant that, in turn, their knowledge and experiences lost their value, their epistemic virtue.

In a later work (Ndlovu-Gatsheni, 2013), *Coloniality and Power in Postcolonial Africa: Myths of Decolonization*, he suggests an interesting concept of coloniality. Ndlovu-Gatsheni suggests that the decolonisation of Africa is a myth, the continent's freedom an illusion. The independence of African nations has not put an end to relations of domination, which is evidenced by the imposition of economic sanctions or military interventions on the continent in the name of human rights, democracy or the fight against terrorism. He then argues that the relations between the West and Africa are relationships of *coloniality*, which refers to the planetary articulation of a Western power system which survived colonialism.

Actively promoting an interdisciplinary approach, Sabelo Ndlovu-Gatsheni calls for a decentring of the gaze, a departure from the academic spaces forged by a European world engaged in a project of imperial conquest, and an exploration of the margins and frontiers. He further argues that violence is not just physical or psychological; it is also epistemic, and he calls for the development of new concepts and new intellectual frames of reference to build a humanity based on equity, social justice, ethical coexistence, and end-class and race relations.



### 3.2 Jean-Godefroy Bidima

Jean-Godefroy Bidima is a Cameroonian philosopher who strives to read our world through its imaginary worlds and the asymmetrical relationships and domination that structure it. An expert of the Frankfurt School (Bidima, 1993), he is a full professor at Tulane University in New Orleans. In his prolific work, Bidima examines African and global realities through the unspoken, deconstructs pretences, and questions the interstices and margins.

In particular, he outlines the domination of Western instrumental rationalism and the violence imposed by the related managerial spirit (Bidima & Zoungbo, 2017). Bidima raises concerns about the notion of development and its instrumental calculative reasoning. In his writings on Negro-African philosophy (Bidima, 1993, 1995), Jean-Godefroy Bidima developed the concept of ‘traversée’, which refers more to an attitude to reality, a desire to detect the multiple and the diverse, to perceive the potential and the unexpressed, to untangle the confused and the unspoken to allow the possible to blossom and which makes room for emancipating utopias. Achille Mbembe shares this perspective.

In his approach, Bidima seems to stress heavily on the very nature of the African, his being in the world and his right to assert his existence. Far from what others say, what does the African say about himself? He says: “The essential thing is not so much what is said about African art as what Africans say about themselves. So, what are the denials at work when an African today talks about his art or makes it talk? Drawing upon this presupposition, Bidima thus enters into the debates surrounding the idea of the debates surrounding the idea of an African philosophy.

### 3.3 Achille Mbembé

Achille Mbembe is a Cameroonian philosopher and political scientist. Mbembé is a professor of history at the University of the Witwatersrand in Johannesburg and Duke University. Despite not claiming it, he is considered a specialist in postcolonial theory (Mbembé, 2000). Influenced by Frantz Fanon, he defends Afropolitanism. He takes a sharp, uncompromising look at our world, which, he reminds us, was built on racism and the commodification of the black body (Mbembe, 2013a).

He repeatedly argues that Europe has lost its international leadership, and in this economic and political reconfiguration, the future of humanity is being shaped on the continent (Mbembe, 2013b). Mbembe argues that at a time when identity-based tensions are on the rise, when the battle of all against all is raging, and democracies, in the name of the war on terror (Membe, 2016), are ready to call into question their very foundations, there is an urgent need to build an Africa that is tolerant, open and Creole. An ‘Africa-world’ where everyone, whatever their religion, skin colour, gender or sexual orientation, can fulfil their potential.

Mbembe's influential concepts include the *necropolitics* theory, which explores how sovereignty is exercised through control over life and death. His work often examines the intersections of power, identity, and history, particularly in the context of African societies and the legacies of colonialism. Mbembe has also led critical reflections on globalisation and its impacts on the global South.

### 3.4 Souleymane Bachir Diagne

Souleymane Bachir Diagne is a Senegalese philosopher who trained at the Ecole Normale Supérieure in France and is a professor at Columbia University in New York. He has contributed to philosophy (particularly in Islamic thought), African philosophy, and the philosophy of science (Diagne, 2013,

2014). He has made significant contributions to understanding the intersections between African and Western philosophies and the impact of globalisation on intellectual traditions (Diagne, 2017).

Diagne worked on bridging various philosophical traditions and focusing on how African thought can engage with global philosophical discourses (Diagne, 2013). He has written extensively on the legacy of colonialism and how African scholars can contribute to and reshape global intellectual debates (Diagne & Amselle, 2018). Diagne also addresses issues related to modernity, identity, and the relevance of African philosophy in contemporary discussions.

A specialist in Boolean algebra and logic, particularly translation, he suggests that moving from one language to another allows us to see how philosophical problems, considered universal, are strongly linked to the different languages in which they are formulated. By doing so, he puts into question the claim to universality of certain philosophical statements by placing them in their cultural context. However, like Jean-Godefroy Bidima, he does not entirely reject the idea of universalism. Instead, Souleymane Bachir Diagne uses Merleau-Ponty's distinction between an overhanging and a lateral universalism, which is possible with postcoloniality and the expression of diversities, to make a world-in-common.

### *3.5 Nadia Yala Kisukidi*

Nadia Yala Kisukidi is a Franco-Congolese philosopher and scholar known for her work in philosophy, gender studies, and postcolonial theory. She has contributed significantly to understanding the intersections of race, gender, and colonial history, particularly in the context of African and diasporic experiences.

Yala Kisukidi aims to decolonise philosophy and denounce reasoning that defines the boundaries between reasoning and what is excluded. In her work (Kisukidi, 2014, 2015, 2020), she shows that African philosophers, such as Fabien Eboussi Boualaga, have helped to renew thinking on religion by turning it into a means of emancipation. This Bergson specialist teaches the first seminar on African philosophy in a French university. Yala Kisukidi is calling for an end to one of these epistemic injustices: the non-recognition of the existence of philosophical thought in African lands.

This non-recognition stems from Western philosophers themselves (Hegel, among others, excludes black people from the march of History and therefore of reason) but also from colonial agents, foremost among them the first anthropologists, who decreed that there was no Reason south of the Sahara but a 'primitive mentality' (Henri Levy-Bruhl). She argues that this colonial heritage still weighs heavily on philosophy teaching in France, where African philosophy is not recognised by the academic world, unlike in the United States. It is, therefore, impossible for young French people to learn that while Descartes was publishing his *Discourse on Method*, an Ethiopian named Zera Yacob was writing *Hatata*, a treatise on rationalist philosophy.

## **4. Africa's prolific intellectual contribution: to a decoloniality research program**

There are so many great thinkers in and from Africa; a keynote is insufficient to mention them all. Whereas many think that Africa is doomed, I prefer to take Mbeme's view of Africa as the future of humanity and humanism. I encourage all scholars interested in Africa to look at situated epistemically free philosophers (like the Senegalese Chekh Anta Diop, the Ghanaian Kwasi Wiredu or the Congolese Valentin-Yves Mudimbe), sociologists (the Tunisian Mounira



Charrad, the Algerian Abdelmalek Sayad), authors, and economists (the Togolese Kako Nubukpo; the Senegalese Felwine Sarr; the Cameroonian Célestin Monga) or novelist (Cameroonian Léonora Miano).

African literature is prolific about decolonial studies. However, Ndlovu-Gatsheni suggests while the decolonial period may end, coloniality might remain in the invisible structures of domination built by colonialism. For the philosopher, the question is what to do with the enduring colonial discourse, which "created a whole set of works and representations concerning Africa." In 1970, Edward Saïd analysed the orientalist discourse as an invention of the Orient: "Europe began to have a discourse about others, to invent others, to translate them for itself, into its own language, by making them 'absolutely other'". Mudimbe highlights a similar phenomenon in his most influential work, *"The Invention of Africa: Gnosis, Philosophy, and the Order of Knowledge"* (1988), in which he examines how Africa has been represented and constructed within Western thought and how African knowledge systems and philosophies have been marginalised or misinterpreted. He explored the concept of "Africanity" and critiques the epistemological frameworks that have historically shaped the understanding of Africa and its peoples.

I want to end this speech coming back to Fabien Eboussi Boulaga's work, where he explored the possibility of establishing a new order of African discourse without immediately mobilising transcendent conceptual categories forged in other places for other experiences and requiring, methodologically, certain interdisciplinarity that spans the arc from the 'hard sciences' to the human and social sciences.

This is what this speech is about. As Fabien Eboussi Boulaga argued, thinking and conceptualisation are not aspatial and atemporal. Instead, they must be situated and embrace the very nature of the African context. One might think that Western theorisation is more robust or relevant; I encourage all African scholars to be more reflexive about their own journey. What I learned from all these readings is that when studying Africa, being an African, you must consider that you are subject to alienation, interiorisation and all colonial-related invisible processes. We should work hard on the decolonialisation theorisation, but more than everything else, we should work on our theorisations. We should be proud of our intellectual heritage and expand and continue it.

## 5. Summary and conclusion

This keynote paper illuminates the pressing need for epistemic freedom and the decolonisation of accounting research in African contexts (I insist on the plurality and heterogeneity of these contexts). It underscores the limited research focused on African countries and questions the dominance of Global North theoretical frameworks, which fail to capture the specificities of African contexts. By advocating for a shift towards situated theorising rooted in African intellectual traditions, the paper calls on African scholars to embrace their cultural heritage and develop theorisations that are contextually relevant and reflective of the diversity of accounting phenomena in Africa.

The paper serves as a pivotal reminder that African scholars must take ownership of their intellectual landscape, deconstructing and resisting the colonial legacies embedded in current academic discourse. This involves not only rethinking accounting practices but also recognising the importance of earlier and more recent African thinkers in shaping future research. By doing so, African accounting and finance scholars can contribute more profoundly to global knowledge, offering unique insights and solutions that emerge from their own experiences and histories.

I encourage African scholars to counter the psychological effects of colonialism, outlined by Fanon, emphasising the impact of the colonial system on the colonised and the coloniser. We must fight our perception of Global North theorising as central to academia. This implies constant work as authors, reviewers, editors, and teachers. Following Fanon and Kkrumah, I argue that African consciousness is a path to academic emancipation. We must develop our own research agenda, with relevant theorising and situated implications, free from colonial influence and beyond coloniality imposed by the publication industry.

Ultimately, this work is a call to action for African researchers to explore new paradigms that align with Africa's socio-political and economic landscapes. It encourages the scholarly community to take up the challenge of theorising from within African contexts, ensuring that the continent's voices are central to its academic and practical development.

I will end my reflection with two Kwame Nkrumah quotes. Despite his prominent work, I did not mention him in the African intellectual figures (Nkrumah, 1970), mainly because this speech was given in Ghana. I felt that his legacy is perpetuated here more than anywhere else. I chose these quotes because they illustrate another path for Africa instead of following the Global North one. These quotes are from 1957 and illustrate how Africa can pioneer sustainable and responsible development.

*Development is not merely about GDP statistics, but it is, above all, about people.*

*We shall measure our progress by the improvement in the health of our people, by the number of children in school, and by the quality of their education, by the availability of water and electricity in our towns and villages, and by the happiness which our people take in being able to manage their own affairs.*

*24 December 1957, Kwame Nkrumah*

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