Theorising the 'African problem' with governmentality and counter conduct

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Abstract

The 'African Question' - why Africa remains trapped in poverty despite its vast natural resources - has been a subject of enduring scholarship of critical accounting. Therein, dynamics of neopatrimonialism, crony capitalism, patronage politics and articulation of two publics have been used as theoretical bases to explore the multitude of accounting and accountability issues through which the African problem has manifested. The dominating role of the World Bank and alike has also been discussed in exploring the ways in which this problem has been attempted through neoliberal economic policies that favour market-oriented solutions and various techno-managerial packages of accounting and good governance. We approach this question from theoretical angles of governmentality and counter-conduct. We argue that the accounting implications of the African problem can be better theorised by contextualising, historicising, and particularising them within the theoretical parameters of governmentality and counter conduct.

Keywords: African problem; governmentality; counter conduct.

"Until the lions have their own historians, the history of the hunt will always glorify the hunter"

\- Chinua Achebe

"The only way to tell a full story is to tell your own story"

\- Erastus Mwencha

1. Introduction: the African question

A vexed and paradoxical question that has been the focus of relentless debate both in the international development literature and within the aid community is why Africa is so poor in the midst of plenty (see, for example, Fielding 2001; Acemoglu 2010; Mills 2011). This question, the 'African Question', has puzzled scholars, development actors, and aid agencies for years. Despite its natural resource endowment, decades of structural reforms, and a regular recipient of Western aid, narratives about Africa is often framed in heart-wrenching terms such as "a scar on the conscience of the world" (Blair 2001, p.3), a continent of entrenched poverty and deprivation (Mbaku 2014), a tinderbox of corruption (Bach 2013), and a site where neopatrimonialism pervades (Clapham 1985; Van de Walle 1994). Furthermore, despite billions of investments by development agencies and the aid community, "Africa's economic history since 1960 fits the classical definition of tragedy" (Easterly and Levine 1997, p.1203). Trapped in poverty despite frequent reforms, Africa hosts "more countries that rely on foreign assistance for a significant share of their central government income than any other continent" (Whitfield and Fraser 2010, p.342). Its growth tragedy is reflected in painful human scars. Of all the regions in the world for which the World Bank aggregates economic data, none has had a more disappointing economic performance than Africa (Clapham 1996). Africa is the poorest region in the world and the region that remains among the bottom performance in most development indices, and its health conditions are by far the worst on the planet (Sachs et al. 2004). In a nutshell, Africa's overall economic performance and development have been miserable since the dawn of its independence. As a consequence, the literature on Africa is full of crude stereotypes characterised by unbridled use of pejorative vocabulary that projects an image of a continent consigned to irredeemable misery.

Given this gloomy prognosis of the continent, the African question came to be constructed and framed as a global biopolitical problem – the 'pathological other' to be dissected and solved by the west and west's institutional architecture of global governance. This discourse led to an explosion of global interest in the search for expert remedies with several programmes and technologies targeted at Africa over the past three decades or so. For example, programmes such as the World Bank's Special Facility for Africa, the Digital Economy Initiative for Africa (DE4A), African Growth and Opportunity Act (AGOA), and the UN programme of action for African Economic Recovery (UNPAAERD) have been designed specifically for Africa's transformation whilst Universities and other epistemic institutions are designing and running special programmes for Africa. The University of Edinburgh's MSc Africa and International *Development* programme, the *MA African studies* of SOAS University of London, and *Africa and Oxford Saïd* are notable institutional efforts towards Africa's economic transformation. The telos of these programmes and initiatives is one and the same - to solve the African problem - yet the transformation promise has proven elusive. As we further explain in section 2, the African question has been an emerging issue in critical accounting scholarship as well.

This paper aims to explore the possibility of using Foucauldian notions of governmentality and counter conduct in theorising the accounting manifestations of the African problem. Accordingly, it offers a conceptual schema of how the African question is tackled in critical accounting scholarship and how the notions of governmentality and counter conduct can illuminate the accounting implications of the African question. We articulate that the western solutions to the African problem constitute postcolonial governmentality (i.e., attempts of conducting the conduct of African statehood), and their failure constitutes counter conduct by the African political agents.

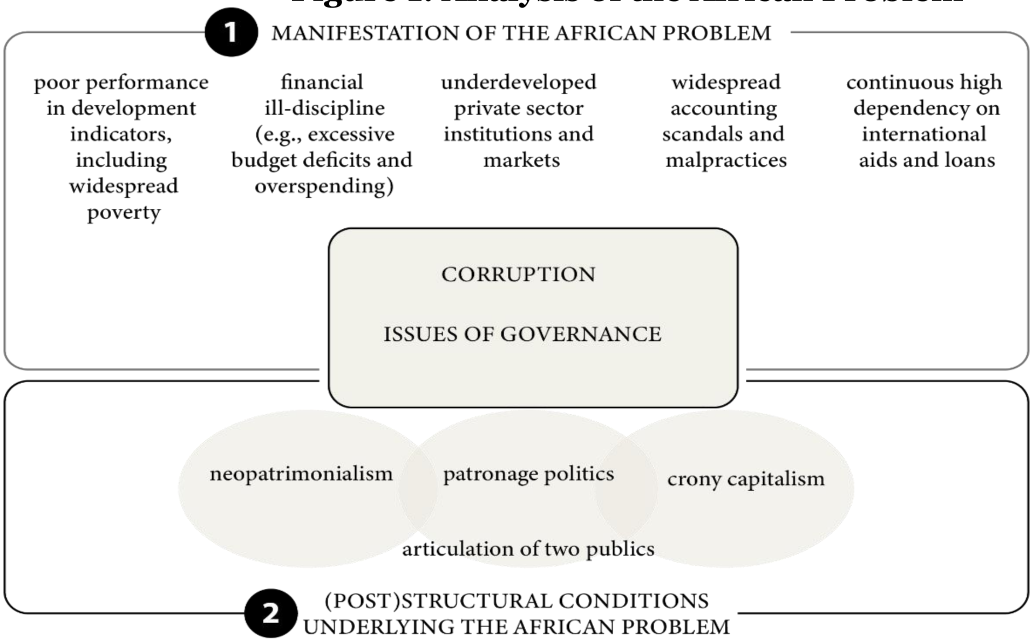
The paper is structured as follows. In section two, we first review critical accounting scholarship on the African question. Section three then discusses the western formula as conducting the conduct, followed by a discussion on the African variables and counter conduct. Finally, section four concludes the paper with a summary.

2. Critical accounting views of the African question

The African question is an important and recurrent theme in the critical accounting hue and has been the subject of many theoretical and empirical studies. For almost two decades or so, the critical accounting literature has extensively explored and debated the

African problem's accounting implications from different perspectives (e.g., Lassou et al. 2019; Alawattage and Azure 2021; Hopper et al. 2017; Soobaroyen et al. 2017; Hopper 2017; Nyamori et al. 2017; Jayasinghe et al. 2021). In a broader sense, for the purpose of providing a backdrop for the theoretical propositions that we advance in this paper, we identify that the extant critical accounting literature analyses the African problem at two interrelated levels **(see Figure 1)**. Both of these streams of analyses provide exciting and valuable insights into understanding the manner in which accounting implicates the African problem.

Figure 1: Analysis of the African Problem



The first stream of analyses provides empirical evidence of the extent to which and the manner in which accounting practice, the accounting profession, and accounting reforms have not been able to operate, in a modernist sense, as a progressive element of political-economic and social development of Africa. While providing ample empirical evidence in the form of case studies and content analyses etc., this stream of research, one way or the other, has been concentrated on the psycho-cognitive, ideological and procedural conditions that underpin the various accounting manifestations of 'African underdevelopment', especially corruption, accounting malpractices and scandals, financial indiscipline in public finance, and failures to implement good governance and accounting practices and standards.

Soobaroyen et al. (2017), for example, theorise the African question as a governance issue, arguing that "many African countries have significant resources but continue to meet difficulties in leveraging these resources for the benefit of the people" (p.422) because of a perceived crisis of governance. In their appraisal, Soobaroyen et al. (2017) noted that African governments have implemented structural and political reforms designed by mostly the World Bank along with its sister institution – the International Monetary Fund – but attributed the failure of some programmes to generate the desired results to a variety of factors including weak governance, lack of effective political leadership and corruption. Nyamori et al. (2017) echo Soobaroyen et al. (2017) in their analysis of the African question, locating Africa's problem in the failure of governance, which they argue "deserves urgent attention" (p.1206), considering that "good governance is crucial for poverty alleviation and advancement in the socio-economic living conditions in the continent" (p.1206).

Though with different reformative intents and contents, the World Bank also repeatedly articulate the African problem as a problem of governance. In one of the most cited analyses of governance in Africa - *Sub-Saharan Africa: From Crisis to Sustainable Growth: a Long-term Perspective Study*, published in 1989, the World Bank noted that "underlying the litany of Africa's development problems is a crisis of governance (World Bank 1989, p.60). Since its publication, discussion on governance in Africa has extended into new directions and helped pivot the conversation from 'less government' to 'better governance'. This literature is significant because it provided the alibi for locating the failure of its structural adjustment policies in the continent, not in the economic framework itself, but rather the 'poor governance' of African states. The publication fuelled demands for governance reform and led many African countries to undertake institutional reforms that have significantly changed their governance architecture and put a new set of leaders in place. Since the early 1990s, for example, Ghana, alongside Botswana, Mauritius, and Senegal, have diligently undertaken governance reforms, including the design and adoption of a new democratic constitution, which emphasises the separation of powers with checks and balances to transform its political system (Mbaku 2014).

Closely related to the governance problem are the analyses of its various political-economic manifestations, namely, corrupt, predatory, and rent-seeking nature of the African states and the industries (Bach 2013). For example, Hope and Chikulo (2003) observe that Africa's development predicament is traceable to endemic corruption and patronage. Accordingly, the authors view corruption as a major explanation for development problems in Africa. According to them, corruption negatively affects the whole development process. Using corruption to explain the lack of development progress in Africa refocuses blame from international actors back to African nations themselves. Sassi and Mohamed (2017) advance a more direct and grimmer version of the above sentiments, concluding that "Africa is caught in a corruption persistence trap" (p, 662), where three forces tend to perpetuate corruption (Collier 2000), in the continent. In Collier's rendition, the first is the power of moral norms or what people regard as normal behaviour. People tend to internalise this behaviour and enforce it on themselves. The second is the low risk of punishment as a result of weak law enforcement, a point highlighted by other commentators (e.g., Nyamori et al. 2017; Soobaroyen et al. 2017; Bakre et al. 2017). The third factor perpetuating corruption in Africa is the power of expectation of others' behaviour, in the sense that corrupt people expect others to be corrupt (Sassi and Mohamed 2017, p.663).

While admitting that corruption is not unique to Africa, the phenomenon is so visible and more pronounced in the region such that "it is an entrenched part of the African political culture" (Warf 2017, p.20). Compared to the rest of the world, African states are particularly prone to corruption. An indication of the scale and pervasiveness of corruption in African states can be gleaned from Transparency International's Corruption Perception Index (CPI), where African countries consistently hover around the very bottom. In its latest release, Transparency International (2020), the continent did not 'disappoint' corruption analysts. Africa cemented her top-tier status as usual -

scoring 32/100 compared to regions such as Western Europe (66/100) or the Asia Pacific (45/100) (Transparency International 2020). African countries also dominate the subset of the top 45 most corrupt countries worldwide, painting a familiar sad portrait. Similar arguments have been advanced in an important recent work by Lassou et al. (2021) that revisits the African question. Lassou et al. (2021) noted that corruption is prominent and rampant in Africa and argue that entrenched interests have often fought back even in African countries where anti-corruption campaigns have scored major victories.

One of the key underlying features of this mode of analysis is that one way or the other, they are attempting to account for the manners and extent to which the African problem is manifested in a set of political-economic practices that deviate from the modernist expectations of just, fair, efficient, rule-based and transparent systems of governance.

The second stream of analyses attempts to 'theorise' the African problem by exploring (post)structural conditions that underlie its reproduction. Attention has been on the social structures and processes that culturally and politically necessitate, legitimate, provide substantive rationalisations, and reproduce scandalous, corruptive, and inefficient institutional practices within the public and private sector domains. For example, in an influential paper, Hopper et al. (2017) draw on the concept of neopatrimonialism to explain the cultural-political relations and structures that underlie Africa's poor economic performance and underdevelopment. The notion of neopatrimonialism has been a concept that has become a ubiquitous moniker for African governance (Mkandawire 2015). For Hopper et al. (2017), neopatrimonialism is a core feature of African politics which is understood to be a "form of organisation in which relationships of a broadly patrimonial type pervade a political and administrative system which is formally constructed on rational-legal line. Officials hold positions in bureaucratic organisations with powers which are formally defined but exercise those powers … as a form of private property" (Clapham 1985, p.48).

Neopatrimonial rule in Africa generally operated by conferring discretionary rents on favoured allies, giving little attention to the impact of rentier policies on economic growth, the efficiency of public services, or the quality of business regulation. Like Clapham (1985) and Hopper et al. (2017), Mkandawire (2015) considers neopatrimonialism as a marriage of tradition and modernity with an offspring whose hybridity generates a logic that has devastating effects on African economies (Mkandawire 2015, p.565). In some countries (Sierra Leone, for example), the neopatrimonial downward spiral proceeded to the point of state collapse (Levy and Kpundeh 2004). Much of this literature suggests that the concentration of power combined with the authoritarian rule not only impedes the functioning of the state and economy but also frustrates the capacity of the state bureaucracy to fulfil its basic functions. Van de Walle (1994) concur, adding that given the domination of the economy by the neopatrimonial state or by a neopatrimonialist state logic, it is not surprising that the failure of the state easily translates into the failure of the economy. For many authors of the neopatrimonialism approach, the fault lay essentially with the "neopatrimonial" nature and the rent-generating or rent-seeking motivation of African policymakers. It is understood that the ambitions of modernist state reforms and development agendas by the global development agencies get lost within these neopatrimonial structures and relations. However, analytically the neopatrimonialism hypothesis is not without problem; its existence is paradoxical. As pointed out by Pitcher et al. (2009), through the

1970s and 1980s, the same neopatrimonialism seemed to provide a stable, if not especially dynamic, form of rule through which certain reforms were pushed forward in Africa.

Closely related to the theoretical parameters of neopatrimonialism and further characterising the second stream of analyses we are discussing here; certain critical accounting scholars have mobilised the concept of crony-capitalism to understand the structural underpinnings of accounting malpractices in African contexts. Bakre and Lauwo's (2016) paper is an exemplar in this regard. Drawing on a case study of Nigerian External Telecommunications Limited (NITEL) and its mobile subsidiary MTEL, they provide a rich set of empirical accounts of how cronyism is implicated in the accounting valuation of state-owned enterprises subject to privatisation, leading to possible accounting scandals and corruption. Their analysis tells us that crony capitalistic relations underlie accounting's inability to establish a fair, just and efficient mode of governance and accountability. Bakre et. al's (2017) paper further extends these crony capitalist explanations but with much more nuance into the manner in which 'political patronage' operates within cronyism to blunt the accounting's normative goals of establishing good governance and accountabilities.

Furthermore, Jayasinghe et al. (2021) has drawn attention to institutional logics to provide a 'logical' explanation of the African problem. Their 'logical' premise was that one should look into the "supra-organizational patterns of activity by which individuals and organizations produce and reproduce their material subsistence and organize time and space" (Friedland and Alford 1991, 243) because such institutional patterns are the symbolic systems and ways of ordering reality that render the experience of time and space meaningful. So, their attention was not on the cultural-political structures that underlie the 'deviant behaviour' (from the western modernist norms of governance and accountability) but how the contradictory discursive institutional logics lead to the reproduction of a particular set of accounting malpractices. Drawing on a combination of a content analysis of published public sector accounting reports and semi-structured interviews from Sub-Saharan African countries, their paper articulates the manner in which "generalised assumptive logics of international organisations, coupled with the market and professional logics of epistemic community members and state logics of local politicians, have led to the marginalisation of 'good' existing accounting and financial reporting practice in SSA (as reflected by the extent to which government financial statements adhere to mainstream features of public sector reporting)" (Jayasinghe et al. 2021, p.1).

While the explanations based on neopatrimonialism and crony-capitalism stress the significance of structural logics and underpinnings, the institutional logic analyses concentrate on the discursive and symbolic/epistemic logics and patterns. Nevertheless, in different ways, they both acknowledge the coexistence and interaction of multiple contradictory forces that drive the governance and accountability practices in different directions, and it is the power balance between these forces that would determine the status quo. Either way, exploring the historical and evolving nature of power and domination between such forces should occupy the focal point of attention in meaningful analyses of the manner in which accounting implicates the African problem. Beyond critical accounting, for example in the sociology literature on Africa, this power dynamics is often associated with what Peter Ekeh (1975) called the (post)colonial construction of the "two publics in Africa" that penetrate the social morality, consciousness, ideological legitimation and, hence, the political and organisational practices. Adebanwi (2017b) combines Ekeh's notion of two publics with the Foucauldian notion of governmentality to explore the "lingering effects of colonialism" in the "contemporary processes of socio-political and economic configuration".

Whilst this literature provides important insights on the African question, it has not sufficiently dealt with it from the angle of Foucauldian biopolitics and counter-conduct, a concept we explain in section four. In this sense, our paper seeks to remedy this defect in the literature by exploring the possibilities and necessities of mobilising Foucault's' governmentality (i.e., conducting the conduct in the public realm) and counter conduct. Through their programmatic and discursive actions, international development agencies like the World Bank play a critical role in establishing regimes of governmentality within Sub- Saharan Africa. Hence, the section three which explains how global development and governance agencies frame the conduct of conduct in the public realms.

3. The western formula: conducting the conduct

We argue that the African problem, in its totality as well as in its context and site-specific empirical manifestations, can theoretically be seen as a problem of (post)colonial governmentality. It is (post)colonial because it manifests a continuation of coloniser-colonised duality and dialectic in which global centre of power sought to govern, control, 'civilize' and 'develop' Africa; a continuous attempt of imposing a *new order of being* based on notions of Enlightenment and liberalism (Adebanwi 2017a, p.69). In the contemporary world, this connection is subtle in that there is no direct imperial power working on Africa but the 'soft' epistemic/disciplinary and fiscal powers that try to reshape and regulate the conduct of the postcolonial African state and societies. The postcolonial connections are not 'sovereign' but 'disciplinary', but yet manifest dynamics of domination, control, subjugation and resistance, which we believe, can better be captured here through the notions of 'conducting the conduct' (i.e., governmentality) and the 'counter conduct'.

It is this disciplinary apparatus that then make the African problem a problem of governmentality (which needs to be contextualised within Africa's postcoloniality). In the western context, governmentality manifests modernity in its mundane systems and processes of governance where the archaic modes of exercising power, especially sovereign power, was replaced by the bureaucratic institutionalisation of the widespread use of 'pastoral power' (see Foucault 1977). The success of modernity and the enlightenment project is thus understood in terms of this institutionalisation of 'pastoral power' in terms of scientific and professional institutional apparatuses of 'disciplining' (vis-à-vis sovereign control) and limiting or monopolising the use of 'sovereign power' only within relatively narrow political apparatuses of the democratic states (see, Foucault 2007a, 1977). As often quoted in critical accounting scholarship (for example, Bigoni and Funnell 2015), governmentality thus embeds a 'mentality of government' in which a sense of being governed through sciences and professions are inculcated with a set of disciplinary principles, institutions and techniques (see, Foucault 2007a, 1977; Hopper and Macintosh 1993). When such disciplinary principles, institutions, and techniques are put into practice through economic markets of customer sovereignty and political markets of sovereign citizenship (i.e., universal franchise and electoral politics), capitalism and bureaucracy came into being as progressive socio-political and economic order than feudalism and aristocracy. Given the variations in the actualisation of this modern governmentality over different time-space localities, governmentality always remains real and ideal.

While governmentality is an 'innate' capitalistic evolution in the west, it is a (post)colonial imposition in Africa. In this contemporary postcolonial context, it appears as 'developmentality', by which we mean the manner in which Western governmentality is attempted to be packaged into political, fiscal and epistemic programs of structural reformation, technical assistance, capacity development, and fiscal disciplining (cf., Lie 2015). Within this developmentality model, the empire is replaced by an institutional infrastructure of global governance in which not only the World Bank and IMF but also other epistemic institutions such as accounting standard setters and global accounting firms play a central role. Thus, instead of imperialism, modern rule in many ways emerges from a host of disciplinary and biopolitical techniques hosted by the disciplinary apparatuses of the centre to recruit indigenous institutions and practices, reformulate norms, introduce new methods and position the self-interested subject within a modernizing colonial milieu in which the World Bank and IMF occupy central positions. Within this schema, the postcolonial state is put under external supervision - instead of acting on behalf of and being accountable to its own citizens - the state becomes accountable first and foremost to the global governance apparatuses that 'resource' the developmentality. In brief, what we meant by postcolonial governmentality is a discursively constructed political consensus (as in the case of Washington Consensus), or governing mentality, in which:

1. epistemic centres of the west, through their discursive apparatuses and quantification techniques (such as global development indexes), reconstruct Africa as a global biopolitical problem of governance or "statehood"[1] where such failures are attributed to the 'local' (rather than the global) political and cultural dynamics, so that the west would not be identified as part of the problem but only as a part of the solutions;
2. epistemic centres of the west, through their fiscal powers, perpetually design, redesign and impose disciplinary principles, institutions, and techniques with the aim of inculcating a system of ('good') governance to conduct the conduct of the African states, accounting packages being a key element of these disciplinary systems;
3. local political and economic actors, in their own way to varying degrees, accommodate and resist such impositions through counter conducting.

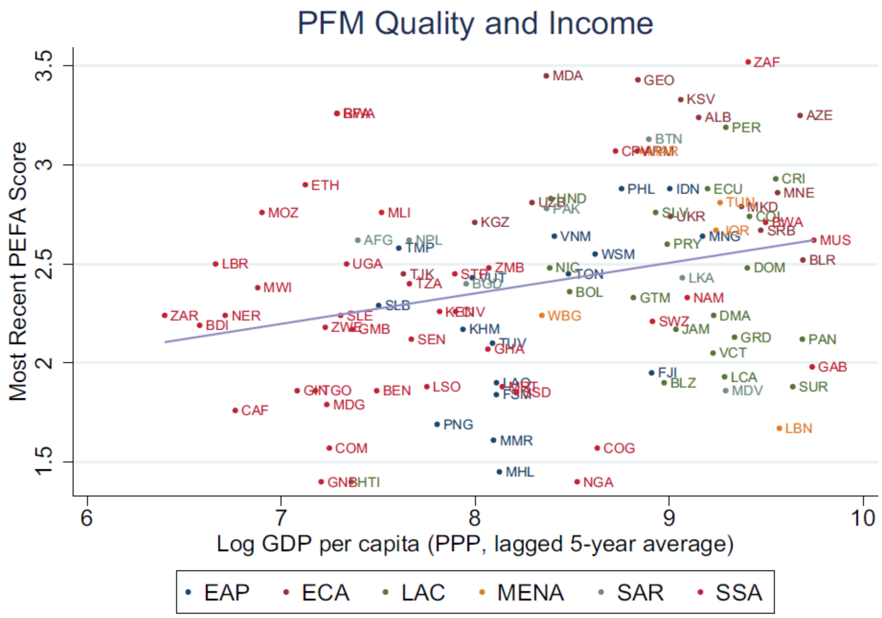
In relation to the necessities of critical accounting academics, Alawattage et al. (2019) argue that theorizing accounting phenomena, especially in a critical tone, involves three interrelated analytical processes: contextualising, historicising, and particularising. The (post)colonial governmentality then provides us overarching theoretical parameters associated with which we can carry out these analytical processes and theorise various accounting and accountability issues that manifest the African problem. First, postcolonial governmentality articulates the context within which western political desires of accountability and technical elements of accounting get institutionalised within the African developmental discourses as the foundational conditions upon which African development can be realised. So, when located within the theoretical parameters of

[1] For example, As the World Bank (1997) argued in *The State in a Changing World*, "many countries in Sub-Saharan Africa are suffering from a crisis of statehood"

(post)colonial governmentality, African accounting practices need to be theorised as a particular set of 'disciplinary technologies' through which modernity is attempted upon the African political bodies. The political functionalities of specific accounting technologies and practices that the World Bank and other global governance bodies try to popularise in Africa should be seen within this context of 'conducting the conduct'. While acknowledging their postcolonial character, especially given the realities of corruption and other political-economic dysfunctionalities that characterise the African problem (as we discussed in section 2), such technologies need to be understood as political necessities, not necessarily as something that Africans should always resist; they do entail the possibilities of emancipation and development, often through visibility and correction, at least from the tyrannies of the local politics. Nevertheless, postcolonial governmentality helps us to ask the more critical questions regarding accounting reforms: why, how and for which biopolitical purposes a particular set of accounting technologies are introduced.

In doing so, postcolonial governmentality needs to be understood as a historically dynamic construct where discursive interactions between the west and the African statehood perpetually evolve through historically specific episodes and critical junctures of reforming the state. The manner in which accounting technologies are designed and implemented manifests this historicity both in macro-political and micro-organisational dynamics. In understanding this historicity, we need to pay special attention to the manner in which global governance institutions such as the World Bank discursively construct this historicity; we need to understand that the postcolonial history of Africa is predominantly written in numbers – numbers that the global governance institutions such as the World Bank produce; the World Bank Report and alike constitute the textualization practices through which this history is written. With eye-catching graphical illustrations, such numbers narrate the history as 'trajectories' and 'causalities' where unsatisfactory trajectories are causally connected with specific accountability measures (e.g., the scatter plots between "Public Financial Management Quality" and GDP, see Figure 2), necessitating a particular type of 'reform interventions' by the World Bank and the international development community. The history so constructed then provides the condition upon which the global reform interventions are legitimated, enabled, and enacted. While acknowledging such histories are written by the dominant discourses, theorising African accounting thus involves understanding and explaining historically specific conditions upon which accounting was necessitated and legitimated as a disciplinary technology of conducting the conduct.

Figure 2: an example of numerical history writing in a regime of postcolonial governmentality



Note: (a) 'PEFA score' is the average of 21 indicators (PI-5 to PI-12 and PI-16 to PI-28 as per the 2011 PEFA methodology), that is, we exclude PI-1 through PI-4, which measure PFM outcomes, indicators PI-13 to PI-15, which cover revenue administration, and D1 to D3, which are donor-related indicators; (b) scores from the 'most recent' assessment for each country were utilized (for example, Afghanistan has a 2005, 2008, and 2013 assessment; only 2013 is included here); (c) 13 observations were dropped; and (d) high-income countries were excluded.

Source: Fritz el al (2015, p.2).

While postcolonial governmentality has biopolitical dimensions that manifest meta-narratives of postcolonial capitalism – the order of global governance, its application and pragmatisation are always micro-organisational and institutional. Postcolonial governmentality involves putting in place a particular set of disciplinary technologies and practices to conduct the 'anatomico-politics of the human body' (see Alawattage et al. 2019; Alawattage and Wickramasinghe 2021). These are the techniques and practices through which bodies are defined in that or this way (for example, redefining citizens as clients (see Alawattage and Azure 2021) and subjugating to a particular set of rules and procedures of conduct. It is in this particularity that accounting becomes disciplinary and governmental. While theoretical tasks of contextualising and historicising help understand the biopolitical dimensions, particularising can identify the manners in which anatomico-politics are defined through accounting in specific localities. Particularisation needs the attention to the micro-organisational dynamics of how individual and collective bodies are confined in disciplinary cells and how such bodies interact with and resist the disciplinary systems.

4. African variables/dynamics and counter conduct

The notion of counter-conduct accentuates actions and practices – including rationalities, beliefs, and assumptions – which work "against the processes implemented for conducting others" (Foucault 2007a, p.201). In particular, counter-conduct refers to an act which expresses the will "[...] not to be governed *like that*, by that, in the name of those principles, with such and such an objective in mind and by means of such procedures, not like that, not for that, not by them" (Foucault 2007b, p.75).

As governmentality, the western formula imposed a set of universalistic rule-based frameworks to be followed by the African state and its actors. But from the outset, the formula harboured a fundamental flaw: its failure to take account of African dynamics of crony capitalism, neopatrimonialism, patronage politics, and what an African anthropologist Peter Ekeh refers to as the 'two publics'. Similar to colonial governmentality, which elicited counter-conduct by natives during the colonial era (Ekeh 1998; Brown 2018), African political and economic actors have used the above variables to develop a cultural-political agency to counter conduct the World Bank's global governmentality. In other words, the African dynamics are cultural resources that the African politician and bureaucrat appropriate to counter-conduct the global imposition of the World Bank-constructed formula as a solution to the African problem. An excellent example of the unique African dynamics that act as counter-conduct to Western ideological and cultural impositions has been demonstrated by Ekeh (1998) in his seminal work of the dialectics of 'the two publics'. Ekeh (1998) suggests that one of the consequences of the 'cultural technologies of rule' and the political culture constituted out of colonial encounters is the emergence of two publics (i.e., the primordial and the civic) in postcolonial Africa. In this construction, instead of one public realm pertaining to western societies, the African politician and bureaucrat are citizens of "two publics" of the same society. To make matters complicated, their relationship to the primordial public is moral, while that to the civic public is amoral. Ekeh illustrates the complexity and contradictions in the following terms:

> "On one hand, they belong to the civic public from which they gain materially but give only grudgingly. On the other hand, they belong to a primordial public from which they derive benefits but to which they are expected to give generously and do give materially" (p.108).

In essence, Ekeh's concept of 'two publics' can be related to the Foucauldian notion of counter conduct to argue that the forms of rule practised by African actors are characterised by the mobilisation of resources derived from their relationship with society. The 'two publics', like neopatrimonialism, illustrates how the bifurcation in the public sphere has been mobilised and appropriated as a cultural resource by the African politician and bureaucrat to blur the lines between what is regarded as private and public in the exercise of disciplinary principles and technologies within disciplinary institutions, which, in the context of (post)colonial governmentality, is a case of how not to (be) govern(ed).

Here the notion of counter conduct can take us beyond the conception of mere resistance in explaining how the western formula is negated in the African context. Outright resistance is opposition from outside, choosing not to become a part of the governmentality, its outright rejection. In contrast, counter conduct is performed within the conduct of the conduct, inventing and deploying subtle ways and means of deviating from the rules and procedures that underpin the disciplinary principles and technologies. Counter conduct is not a rejection of being governed (say, by the World Bank) but a rejection of being governed by a particular thing (say, a budget limit on a particular activity). So, politicians and bureaucrats of the African state would not reject or resist the western formula. Instead, they appreciate it and readily import them together with the lucrative financial packages that come with it. They operate as "partners of development" with the World Bank, and alike. They play an active role in designing and implementing the system of governmentality for Africa, some even dreaming of "Afro-capitalism" and "black capitalism" (Hutchinson 1993). After all, they own the system of governmentality that they jointly designed with their western "development partners". However, they never let the system conduct their conduct as intended; they 'counter conduct' within the system, not outside of it. Neopatrimonialism, crony-connections, patronage politics, and the existence of "two publics" provide the cultural-political basis upon which such counter conduct is legitimated within the wider political apparatuses of the statehood beyond the disciplinary system of bureaucracy (of which accounting is integral). For critical accounting scholars, especially those who are keen to do ethnographic fieldwork on why and how accounting does not 'conduct the conduct' in Africa, specific empirical instances of such counter conduct can be the focus of analysis.

5. Summary and conclusions

The African problem has given rise to several attempts to explain and understand the root causes of the African under development and has been approached from varied theoretical perspectives in the critical accounting literature. In this paper, we approached the African problem from a Foucauldian angle of conducting the conduct and counter conduct so that African variables can be captured as resources of counter conduct against the western formulae of conducting the conduct. We believe that, if operationalised in particular empirical contexts with African data and stories, the concept of counter conduct can enable the Africans to tell their own story: "the only way to tell a full story is to tell your own story" (Mwencha, 2014, p.1). We offered a postcolonial reading of the African problem, contending that in its totality as well as in its context and site-specific empirical manifestations, the African problem can theoretically be viewed as a problem of *postcolonial governmentality* in which the World Bank plays a central role in establishing this regime of governmentality.

We explained how the World Bank uses its 'soft' epistemic and disciplining fiscal powers to regulate and modulate the postcolonial African state. Whilst the postcolonial connections are not 'sovereign', they nevertheless manifest dynamic forms of domination, control, subjugation, and resistance which the theoretical notions of governmentality and counter-conduct can capture. Our paper demonstrates how African political and economic actors simultaneously embrace and resist the global governmentality by appropriating variables such as neopatrimonialism, crony capitalism, corruption, and the coexistence of 'two publics' as the cultural-political basis upon which such counter conduct to the disciplinary imposition is legitimated and normalised. In this sense, engagement with counter-conduct should enable accounting scholars to provide empirically specific stories of how the western 'formula' becomes negated in the African context.

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