

Should Research on Accounting in Africa incorporate Paradigm Shifts?

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Abstract

This paper evaluates recent reviews of accounting research in Africa. These prompt consideration of nurturing research approaches encompassing diverse paradigms. Accounting research in highly ranked accounting journals has contained a small proportion of articles on Africa, predominately on larger, richer countries with developed capital markets. However, a gradual paradigm shift is apparent. About 51% of published African accounting research has employed qualitative methods unlike that on other developing countries, especially in Asia, where quantitative market-based research has been dominant. A gradual shift in African accounting research philosophies and methodologies has accompanied investigations of topics more pertinent to Africa, such as attaining Sustainable Development Goals. Significant numbers of African accounting articles in lesser or unranked English language journals, and in non-English language journals, especially in French, German, Portuguese, and Italian exist but fell outside the scope of this exercise. They need reviewing.

Keywords: Africa, accounting, research methods, paradigms.

Introduction

A recent spurt of structured literature reviews of accounting research in emerging economies generally and Africa specifically grant an opportunity to assess how research on accounting in Africa has progressed and might be developed further. Waweru and Peng (2021) reviewed 176 papers on accounting in Africa in 38 journals ranked "A" or above in the Australian Business Dean Council's (ABDC) 2019 list in category 1501 "Accounting"; and those ranked "2" and above in the Association of Business Schools (ABS) 2018 list from 2000 to 2019. Moses and Hopper's (2022) metadata analysis of the 1,317 articles on developing countries (DCs) in accounting journals ranked A*, A and B in the ABDC 2016 list from 2009 to 2018 investigated the topics covered, research methods employed, their authorship, jurisdictional differences, and their impact. It compares accounting research on Africa with that on other DCs and continents. Kan et al. (2021) analysed 171 articles from 33 accounting journals within the Harzing journal classification (that covers the ABS and ABDC rankings) plus another 11 articles from 4 journals on accounting in Africa from 1980 until May 2019. Farah et al (2021), using Google Scholar to search journals in the ABS list for articles on corporate governance (CG) on the Middle East and North Africa (MENA) countries. This yielded 128 papers on 23 countries from 2002 to 2020. Ndemewah and Hiebl's (2021) search of management accounting papers in African countries in double-blind peer-reviewed journal articles and book series listed as journals, identified 109 articles published between 1977 and 2017. Unlike other reviews that only cover highly ranked English-language journals, their review, albeit limited to management accounting, spans a broader spectrum of journals, articles on Francophone countries in French, and across a longer period, i.e., 40 years. Other important reviews of accounting in developing countries generally or Africa specifically are Hopper et al. (2009; 2012; 2017), van Helden and Uddin (2016), Weetman and Tsalavoutas (2019), and Nyamori et al. (2017). However, for reasons of succinctness, and/or because they are not structured literature reviews, or are less recent, they have not directly informed our analysis, though they are important sources for those wishing to investigate African research further.

This article examines which journals have (or have not) published articles on accounting in Africa; on which countries and topics; what research methods have been adopted; where the authors originated from and currently work; and whether there is a need for a paradigm shift in terms of the ontology, i.e., assumptions about the nature of social reality, and epistemology, i.e., ways of knowing and learning about social reality.

Paradigms in accounting research: a brief note

Paradigms¹⁵ encompass the philosophical and methodological approaches employed to advance knowledge. The accounting discipline in its short existence has been beset with disputes on appropriate paradigms for accounting research (Wells, 1976; Hakansson, 1978; Tomkins and Groves, 1983; Chua, 1986; Laughlin, 1995), the nature of and issues with positivist accounting theory (Watts and Zimmerman 1978, 1979; Christenson, 1983; Tinker et al., 1982; Arrington and Francis, 1989), and how different paradigms shape how

¹⁵ Paradigms determine the assumptions and practices that define a discipline over a period (Lukka, 2010). They embody what subject/topics are studied, the nature and type of research questions asked, methods employed, and the interpretation of results based on what is considered the acceptable practice in a particular discipline.

accounting research is conducted, the topics investigated, and for whom (Kakkuri-Knuuttila et al., 2008; Hopper and Powell, 1985).

Prior to the mid-1970s, accounting research was largely normative and atheoretical (Watts and Zimmerman, 1979; Gaffikin, 1987; Locke and Lowe, 2008). Few esteemed, blind-reviewed, accounting journals existed and were almost exclusively based in the USA, e.g., *The Accounting Review* and the *Journal of Accounting Research*. Many academic departments were committed to preparing students for professional qualifications rather than conducting fundamental research. However, partly because of the expansion of well-paid accounting jobs, universities worldwide established new accounting departments or expanded existing ones to meet growing student demand. A wave of new young, academics were recruited, sometimes from disciplines other than accounting, who in research-based universities were expected to conduct and publish rigorous research. A critical mass of scholars trained in disciplines other than accounting and accounting scholars dissatisfied with the status quo turned to fresh paradigms. Subsequently, paradigms in accounting research have not been static.

In the USA, young emerging scholars dissatisfied with the prevailing normative approach (Watts and Zimmerman, 1978, 1979) propounded positive accounting theory exploring, inter alia, capital market effects of financial accounting, and agency theory in management accounting. Despite the leading USA journals' previous eclecticism and willingness to publish alternative approaches across diverse topics, they became specialised in and propagated the new approach, which became widely adopted internationally.

However, in Australasia and Europe¹⁶, growing numbers of accounting researchers turned to paradigms prominent in disciplines such as sociology, political economy and organisation theory, and pursued case study and qualitative research methods. Many researched managerial issues but some took a critical stance, seeking accounting more conducive to the public interest (Laughlin, 1995; Locke and Lowe, 2008). This research covered topics neglected by positivist research, such as history, government accounting, psychological issues, cultural effects, change, professionalisation, and more recently accounting for the United Nation's Sustainable Development Goals (SDGs) (Moses and Hopper, 2022; Moses et al., 2020). New journals specialising in this wave of research were founded, especially *Accounting, Organizations and Society* (AOS), the *Accounting, Auditing, & Accounting Journal* (AAAJ), and *Critical Perspectives on Accounting* (CPA). Also, the number of highly ranked accounting journals located in different jurisdictions with diverse aims has grown considerably.

Outlining and evaluating the philosophical and methodological divides in accounting research; ontological and epistemological differences underpinning this;¹⁷ 'why' a paradigm has received more acceptance; and how alternatives can be embraced and strengthened lies beyond the scope of this paper. Nevertheless, paradigm debates are vital for fostering accounting scholarship (Lukka, 2010); preventing researchers from being unwittingly locked into narrow methodological assumptions and not appreciating that accounting research, like other social science disciplines, is heterogeneous, and

¹⁶ There were important pioneers in the USA initially but academics pursuing alternative approaches found it difficult to pursue a career or gain positions in leading research-based departments.

¹⁷ Scholars (e.g., Hopper and Powell, 1985; Locke and Lowe, 2008) have addressed this in detail.

alternative means to understand accounting exist.¹⁸ It is not uncommon for a paradigm to dominate a discipline for a period and then decline if it fails to address pressing contemporary issues or factors relevant to issues under scrutiny. As African accounting researchers become more conscious of the methodological variety available to them, new and exciting research possibilities may emerge. The issues examined in this paper provide a basis for reflection on these factors. Has the increase of accounting journals brought an expansion of articles on African accounting; which journals have published these and are they concentrated in some journals and lesser ranked journals; which African countries have received attention; what topics have been covered; what research methods have been used; who authored these papers and in which countries are they based; and has African research differed from that on DCs in other continents?

Insights from recent reviews on African accounting research

Which journals have published accounting research on Africa?

Moses and Hopper (2022) found only 9.5% of all published articles in highly ranked journals were on accounting in DCs. The total journal articles and total DC articles increased annually and the 10-year average increase in total DC articles (36%) exceeded that for all articles published (16%). Ten journals provided 48.9% of DC articles. No A* journal was amongst these. The only one in the top 30 was AOS, which came 24th overall - its 23 DC articles constituted 24.5% of the DC articles in A* journals. The 460 DC articles in the 20 A-ranked journals comprised 34.9% of all DC articles. The three journals that published the most were: AAAJ (N=70, 15.2% of all DC articles in A journals), CPA (N=57, 12.4%), and *The International Journal of Accounting* (TIJA) (N=49, 10.6%). The 28 B-ranked journals published a higher proportion of DC articles - their 763 DC articles formed 57.9% of all DC articles. The three that published the most were: *Managerial Auditing Journal* (MAJ) (N=105, 13.8% of all articles in B journals), the *Asian Review of Accounting* (ARA) (N=102, 13.4%), and the *Journal of Intellectual Capital* (JIC) (N=67, 8.8%). In Ndemewah and Hiebl (2021), 91 of the 109 articles were published in English-language journals, 73 of which were ranked in the ABS or ABDC lists and 18 (17%) were in French-language journals, but they did not analyse which journals these articles were in or their rankings.

Waweru and Peng (2021) give more detail in where African articles have resided. They found African accounting papers in the journals studied has steadily increased. 89% were in 11 journals. Four (AOS, AAAJ, CPA, and MAJ) published 97 (55%) of all African publications. The journals containing the highest proportions of African accounting papers were MAJ (3.6% - 38 of 1043), AAAJ (3.5% - 32 of 913), *Qualitative Research in Accounting and Management* (QRAM) (2.61%, - 7 of 261) and TIJA (2.57% - 9 of 350). Papers on Africa only constituted 0.2% of all papers in the 6 most highly ranked journals (9 of 5029). Tier 2 and 3 journals published more, albeit still a small proportion, being 1% of total research in tier 2 (96 of 9699 papers), and 1.3% in tier 3 journals (71 of 5424 papers). When all 38 journals were considered, African research constituted 0.9% of total publications. Research on accounting in Africa has been almost non-existent in the 6 most

¹⁸ Lukka (2010:2) notes that some researchers may not be conscious of the philosophical assumptions they adopt in their research and are unaware of the wide range of methodological approaches that they could apply. From personal observations we believe that African scholars find themselves in this situation and a dearth of knowledge about methodological alternatives has resulted in poorly designed and executed research projects.

highly ranked accounting journals which, apart from AOS, have concentrated on quantitative, economic/market-based research mainly on financial accounting. Data availability and reliability may partly explain the paucity of African papers in journals with narrow methodological underpinnings (Ashraf et al. 2019; Moses and Hopper, 2022). There are only 29 stock exchanges in the 54 African countries, many are small (25 service less than 70 listed companies), are relatively inefficient, only constitute 24% of total market capitalisation, have thin trading, and financial reporting can be of poor quality. Countries with large stock exchanges such as South Africa and Egypt are exceptions. Thus, it is difficult for capital market researchers to execute quantitative multivariate research, even in African countries with a stock market, e.g., empirical data must be hand-collected from companies' annual reports sometimes of dubious quality (Ntim, 2016). Moreover, given weak capital markets and the state's centrality in economic development, issues in this field may not be relevant. For many African countries improving government accounting, addressing environmental issues and attaining SDGs, the actions of donors, NGOs and international financial institutions, and accounting in the informal sector may be more pressing (Moses and Hopper, 2022; Moses, et al. 2019; 2020).

In summary, these studies reach similar conclusions. Articles on DCs and especially on Africa form a small but slowly growing proportion of articles in highly ranked English language journals. Generally, the higher the ranking of the journal the fewer DC articles, including ones on Africa, they published. These articles, especially the African ones, are concentrated in a relatively small number of journals, especially but not exclusively, inclined to publishing qualitative and social theory contributions. However, little is known in the English language journals about Francophone research articles written primarily by indigenous authors.

Which countries in Africa have been represented in accounting research?

Of the 1,317 DC articles identified by Moses and Hopper (2022), 980 articles were on 28 Asian DCs (74.4% of all DC articles), followed by 204 on 19 African countries (15.5% of all DC articles).¹⁹ 60.7% of all DC articles were on five countries. China, (457 articles - 34.7% of all DC articles) had the most, followed by Malaysia (139 - 10.5%), South Africa (79 - 6%), India (70 - 5.3%), and Bangladesh (54 - 4.1%). Egypt had 40 articles. Thus, African articles have formed a small proportion of total DC publications in major journals.

Waweru and Peng (2021) provide greater detail on African countries with research articles. They identified 12 "Cross-Country Studies" focussing on Francophone, Sub-Saharan, West Africa, and East Africa regions; 3 compared International Financial Reporting Standards adoption in South Africa with Mexico, Australia, and Kenya, and 2 in 34 African countries. 15 of these 17 studies were published in the last 10 years. They claim cross-country studies focussing on a region, culture, language, or economic scale provide rich insights on accounting practices at an aggregate level but are under-

¹⁹ Benin (1), Cameroon (3), Egypt (39), Egypt and South Africa (1), Ethiopia (3), Ghana (12), Ghana, Kenya, Nigeria, South Africa, and Zimbabwe (1), Kenya (12), Kenya & Tanzania (1), Kenya and South Africa (1), Libya (3), Mauritania (1), Mauritius (2), Morocco (1), Nigeria (19), Rwanda (1), South Africa (79), Sudan (1), Tanzania (5), Tunisia (9), Uganda (7), Zambia (1), Zimbabwe (1).

researched. The 159 single country studies were on 19 of the 54 African countries.²⁰ These contribute 70% of African Gross Domestic Product (GDP), 81% of listed firms, and 91% of market capitalisation. The 5 countries most examined were South Africa (61 or 38% of 159), Egypt (26 - 15%), Ghana (13 - 8%), Nigeria (12 - 7%) and Kenya (9 - 6%). Research has concentrated on countries with stock markets and an Anglo-Saxon colonial history. There was no evidence that more-developed North African countries had more studies than their Sub-Saharan neighbours, contrary to the stereotypical view that research opportunities in the latter are limited. Surprisingly, despite being relatively richer, Morocco and Algeria had no studies, and research on Francophone countries appeared limited, possibly due to publications in French lying outside the search parameters.

Ndemewah and Hiebl (2021) similarly found management accounting research has been restricted to a few (18) African countries, mostly with higher GDP per capita. Half of the papers came from just seven countries – Algeria, Egypt, Libya, Mauritius, Morocco, South Africa, and Tunisia. 78 of the 109 articles were on former British and 21 on former French colonies. Noteworthy, Ndemewah and Hiebl's search beyond English language journals revealed a significant volume of African research in French.

Like much DC research generally, African research has concentrated on large, relatively rich DCs with active and sizeable capital markets. The poorest countries in Africa, as in Oceania, and North and South America, have been neglected - 78 DCs (35 in Africa) had no articles (Moses and Hopper, 2022). In Africa, like other DCs, the greater a country's population and economic wealth, and the presence of active capital markets, the greater the likelihood of it having research in highly ranked accounting journals. African accounting research neglects smaller and poorer countries as elsewhere.

What topics have been researched?

Waweru and Peng (2021) classified their 176 papers on Africa into 7 topics. Financial accounting (60 papers covering its development (19), and quality (28 – 7 on earnings and 21 on disclosures), and 13 CG studies on the impact of ownership structures, shareholding dispersal, firm size, and mandatory disclosure requirements; auditing (22 papers covering external (12) and internal auditing (10); accounting history, mainly critical studies across diverse topics (17); government and NGO accounting (29 spanning government accounting and accountability, institutional factors, public sector reforms, and privatisations (19), and NGO accountability, capital use, and gaining legitimacy (6); accounting education (21) - predominately on curricula design and delivery in South Africa (17); corporate social reporting (CSR) (16), mainly published after 2010 and predominately on CSR disclosures (12); and management accounting (11) on practices and change (4), performance management (4), and internal risk control (3). Thus, financial accounting and auditing have been dominant topics though there has been broad coverage of other topics, albeit to a lesser degree.

Ndemewah and Hiebl (2021) classified the African management accounting studies into seven themes. First, whether the frequent finding of practices using dated methods is attributable to unfamiliarity with management accounting, high power centralisation in African organisations and, especially in the informal sector, the influence of traditional pre-colonial value systems, Islamic values, or camaraderie-based production cultures.

²⁰ South Africa, Egypt, Ghana, Nigeria, Kenya, Ethiopia, Tanzania, Mauritius, Tunisia, Uganda, Libya, Zambia, Zimbabwe, Sudan, Benin, Cameroon, Congo, Republic of the, Mozambique, Sierra Leone.

Second, whether introducing systems incorporating new public management precepts into government organisations, often at the behest of external agencies, enhance efficiency, accountability and legal-rational governance or do local officials merely adopt them to secure external legitimacy? Third, assessments of the effects of globalisation and neo-liberal privatisation policies upon accounting systems and practices. Fourth, replications of contingency studies found elsewhere. Fifth, the (mis)use of management accounting practices and systems for generating power, legitimacy, and domination. Sixth, examinations of accounting performance measurements. Seventh, accounting's role in development, sustainability and environmental issues, and long-run competitiveness.

Farah et al. (2021) investigated six major CG themes including its relation to the composition of boards of directors; financing, capital, and ownership structures: Islamic CG; and disclosures and compliance. They found that despite increased privatisations, economic liberalisation, and diversification, ownership remains less dispersed than in Western organisations: most enterprises in MENA countries are owned by either families or the State who determine what is disclosed to stakeholders since clear disclosure guidelines or requirements were lacking. Islamic law, tradition, and high concentrations of political power rather than fully-fledged democratic political systems were prominent, though they claimed similarities between Islamic or Sharia-based CG principles and those of the Organisation for Economic Co-operation and Development.

Kan et al. (2021) classified themes within their sample of papers on accounting in Africa according to elements of polycentricity; the issues and actors involved; and an evaluation of outcomes. This is too detailed to fully describe here. However, the major themes identified were accounting's involvement in economic, human, environmental sustainability, and governance; and institutional/organisational arrangements linked to actors' decision-making and actions at three analytical levels (constitutive, collective, and operational). The economic development work has contained debates on whether African labour processes impinge on the use of Western accounting systems, and whether sources and allocation of funds from capital markets or donors and multilateral agencies produce desirable political and organisational transformations. Human development studies examined accounting's role in promoting racial diversity, ethnic and gender inclusion, better health, and social themes such as education and human rights, and the influence of former colonisers, foreign regional organisations, international accounting standard setters, local states, professional bodies, and African regional integration organisations, upon institutional and regulatory arrangements. Papers on environmental sustainability and governance covered how African accounting monitors social, environmental and sustainability goals, and governments' development and regulatory policies; CG practices; and how local and transnational accounting institutions, international NGOs, MNCs, and local public and private organisations shape African accounting institutions and technologies. They draw attention to how the legacy of colonialism and asymmetrical power between local actors and transnational professional associations, international developmental agencies, and international standard setters maintain and consolidate Western interests; and they question the latter's prescriptions, often reflecting a neo-liberal ideology, as they can produce unexpected and unsought outcomes, antithetical to social and environmental goals.

Moses and Hopper's (2022) analysis of all DC accounting articles revealed the dominance of quantitative market-based investigations of corporate financial reporting,

auditing, and governance, especially but not exclusively in Asian articles, as in accounting research on developed economies. Similarly, the African accounting articles, whether quantitative or qualitative, have focussed primarily on international financial accounting standards, auditing, and especially corporations' financial reporting, economic performance, and governance. The emphasis on corporate matters may be due to South Africa, Nigeria, Egypt, and Kenya providing most research sites. The findings, especially from the quantitative, market-based studies, on the impact of accounting on Africa's capital markets, are largely consistent with results in Western countries, though some articles have questioned the value and applicability of related accounting practices in Africa and their impact. The qualitative studies on all DCs focused, albeit to a lesser extent, on similar issues but covered to a greater degree social and environmental accounting; the accounting profession; management accounting – especially systems development and implementation; government and public sector accounting; and development; using more diverse social theories (especially institutional theory) and case study methods than the quantitative articles, and across more DCs and continents. This diversity of topics was also apparent in African accounting research generally, and especially in qualitative studies, and exceeds that in DC research generally and on some other continents, especially Asia. For example, the African research has evaluated accounting and development policies, especially neo-liberal ones; local and central government accounting and accountability; social and environmental accounting; history, including the colonial legacy; NGO accounting; culture and ethnicity; the accounting profession; accounting education; management accounting; and the role of external financial institutions, donors, foreign accounting associations, and transnational bodies such as the United Nations, and international standard setters; corruption; microfinance and NGOs, and development.

In summary, approximately half of accounting research on Africa has focussed on corporate financial reporting, auditing, governance, and performance, primarily in larger, richer economies at an intermediate stage of development, with relatively developed capital markets and stock exchanges. This is consistent with accounting research elsewhere. However, the African work has also embraced more theoretical orientations, sometimes critical, and has covered more diverse topics compared to DC research on some other continents, especially Asia. However, the research has only covered a minority of African countries. The problem is not the pursuit of too few topics, but rather an insufficient volume across too few countries, to build a solid body of work throughout Africa.

Research methods

Moses and Hopper (2022) found that in all DC articles quantitative methods predominated - 875 articles (66.4% of the total); 430 articles (32.6%) used qualitative methods; followed by descriptive (0.7%) and mixed methods (0.2%). Articles employing quantitative methods have steadily increased and those employing qualitative methods marginally declined. Generally, the higher a journal's ranking the more likely it had a higher proportion of quantitative articles. However, within ranking sets, there were major differences. Nevertheless, there were marked continental differences in research methods adopted. There were more qualitative DC articles in Oceania (75%), Europe (70%) and Africa (51%), whereas Asia (74%), North America (67%), multi-Continents (63%) and South America (54%) had more quantitative articles. The predominance of quantitative methods in DC articles, especially on Asian countries, may be attributable to their focus

on financial accounting disclosures, CG, and auditing, studied through the lenses of financial economics and often positive theory, in mostly large, relatively rich DCs (albeit with large income inequalities), at intermediate stages of development, with active and sizeable capital markets, where it is easier for researchers to replicate Western market-based studies. As noted above, African research has focused on similar topics, but it has used qualitative methods more, possibly because datasets, corporate reports, and surveys can be less reliable. Also, African work in this vein was more likely to examine the impact of political factors, and governments and global institutions' actions, which are less amenable to quantitative analysis. The widespread use of qualitative studies in the other African articles may be attributable to them covering a wider spectrum of topics and theoretical approaches, and the need to conduct exploratory studies, especially case studies, given the dearth of research on many topics and countries.

Waweru and Peng (2021) present more data on African articles' research methods. They classified these in the 176 articles on Africa as: archival, case/field study, and survey/interview. Archival research was most common - 80 articles (46% of all articles), followed by survey/interviews (57 - 32%), and case/field studies (39 - 22%). Dominant research methods varied by topic. Financial accounting (41 of 60), history (11 of 17) and CSR (10 of 16) used archival methods. Education (13 of 20), auditing (13 of 22) and management accounting (7 of 11) used survey/interview methods, whilst government accounting/NGO studies (18 of 29) used case/field methods. The most common data analysis method was qualitative (no statistical analysis) (95 papers - 54% of all papers), followed by multivariate analysis (regression analysis) (55 papers - 31%), and univariate analysis (descriptive statistics such as frequencies, factor analysis and correlations) (26 - 15%). Multivariate analysis was the most frequently used method for financial accounting (34 of 60) and auditing (8 of 22). Dominant methods in history, management accounting, corporate social reporting, government/NGO papers were qualitative. Education had a relatively equal distribution between qualitative and univariate analyses.

Ndemewah and Hiebl (2021) also found an approximately equal split between quantitative methods (52 papers - 48% of the African management accounting papers) and qualitative methods (46 - 42%). The remaining 10% (11) combined quantitative and qualitative approaches. 48 articles using a quantitative design relied on surveys, questionnaires or some combination of questionnaires, interviews, documents, and observations. The qualitative articles were mainly case studies using interviews sometimes supplemented by group discussions, observations, or documents. 83% (91) papers relied on cross-sectional data, and 17% (18) on longitudinal data. No articles in French-language journals (18) used longitudinal data. They found the articles in the latter, and lower-ranked journals often had poor, sometimes inappropriate research methods.

Like Ndemewah and Hiebl's (2021) assessment of African management accounting articles, Farah et al. (2021) found most MENA CG articles had many limitations, including small sample sizes, no access to data on variables of interest, and poor research methods. More than 75% of the CG MENA articles were quantitative, and only 15% qualitative. 40% lacked any explicit theory; 50% used one or two theories; and the remainder used three to five. Of the articles using theories, 51 used agency theory, 13 stakeholder theory, and 13 resource dependence theory. However, Farah et al. (2021) called for researchers using Western-based theories to justify how their choice of theory was suited to the regional context and to develop theories that do this.

In summary, the findings indicate that African research in leading journals especially is approximately split between quantitative and qualitative methods, unlike DC research generally where quantitative methods predominate, though there are regional differences. This may be due to different regions facing different issues requiring different research methods, and the availability and quality of data. Nevertheless, the reviews often express concern about the poor research methods executed in African studies, whether qualitative or quantitative, especially by authors located in Africa, and in lower-ranked journals - a concern underscored by Ashraf et al. (2019) who attribute this to academics in emerging economies lacking the resources and training to pursue research in their home countries and to attain articles of the quality required to gain publication in international refereed journals. Whatever, the results reveal that it is possible to get both quantitative and qualitative African research published in leading journals but submissions must go to ones sympathetic to the methodology and topic.

Where do the authors come from and their impact?

Moses and Hopper (2022) examined where the authors of all DC articles and those with the most impact (using Google Scholar citations) came from. Asia provided the most authors of all impactful DC articles, followed by Oceania and Europe. 52% of all authors came from 22 developed countries. Australia provided most authors (18.68% of all DC articles); followed by the UK (11.92%); China (11.09%); USA (9.79%); Malaysia (7.74%); New Zealand (4.25%); South Africa (3.87%); Hong Kong (3.8%); Canada (2.81 %); and India (2.13%). Authors from Sub-Saharan Africa provided only 0.51% of all DC articles. 0.37% were from South Africa, and half of the top 10 most impactful African articles were on Egypt. The top 10 ranked authors of all DC articles came from Australia (86 articles), the UK (39), South Africa (34), Malaysia (21), and Hong Kong (19). All 10 most cited articles employed quantitative methods to study the effects of financial disclosure and audit quality, and despite their relatively few DC articles, those in *Contemporary Accounting Research* and *The Accounting Review* had the highest citations, which reflect their influence on quantitative research and research generally in DCs, especially in Asia. Apart from China and the USA, authors from British Commonwealth countries and universities have provided most accounting research on DCs. In general, Africa has supplied a small proportion of authors of DC articles, including those with the most impact, and those from Africa appeared to come mainly from South Africa and Egypt.

Waweru and Peng (2021) give a more detailed analysis of African authors. They ranked the 32 authors with at least three African publications by their number of publications and Google Scholar citations. Nearly half (15) only used qualitative methods and 4 predominately did so; 5 (16%) combined qualitative and quantitative methods; and 5 (16%) only and 3 (9%) largely, used quantitative methods. 19 (59%) had at least one publication on financial accounting; 11 (34%) on government accounting and history; 8 (25%) on education, and 6 (19%) on managerial accounting. Thus, the most impactful African articles were qualitative and spanned a wide variety of topics in journals receptive to a wider spectrum of research methods, topics, and African studies. Most authors originated from Africa (24 - 75%), or were affiliated with an African university (12 - 38%) (Waweru and Peng, 2021). When all 176 papers were evaluated, 91 (51%) had at least one co-author from an African university, and 154 (88%) had at least one with African origins. Google Scholar identified the 25 most cited papers. The most cited (de Villiers and van Staden, 2006), in AOS, studied the impact of environmental disclosures in South Africa,

followed by Mihret and Yismaw (2007), a case study of an Ethiopia public sector's internal audit effectiveness in MAJ, and Owusu-Ansah's (2000) study on the timeliness of corporate financial reporting in Zimbabwe published in *Accounting and Business Research*. The three studies span the three journal ranking tiers and the major research methods. When citations over time were examined, in recent years, quantitative, corporate-governance-orientated African accounting research appeared to have received more attention. Ndemewah and Hiebl (2021) found that the authors of management accounting articles in non-ranked journals had only African affiliations, whereas many in ranked journals were by teams with African and non-African affiliations.

The results show that many papers in ranked English-language journals had authors originating from Africa, often collaborating with academics from Western countries, often the former's PhD supervisor. Ndemewah and Hiebl express concern that collaborations with non-Africans may promote Western approaches, whereas articles exclusively from Africans might better represent the local African scholarly views on management accounting practices. However, articles in unranked English-language and Francophone journals, written by Africans from African universities, that usually adopted a positivistic epistemological position, often had methodological limitations such as small sample sizes, inappropriate statistical methods and lacked novelty as they studied factors already well known in the international literature. Similarly, Kan et al. (2021) note how a dearth of accounting research in leading international journals from African universities may impede incorporating local knowledge and experiences into accounting reforms that meet local citizens' aspirations; and adapting "modern" Western accounting systems and solutions may neglect local cultures, knowledge, conditions, and modes of production. Both papers raise important issues. Does collaboration with non-Africans reproduce Western rather than African perspectives or should it be encouraged to gain more articles on Africa in highly ranked journals? Does research exclusively by African authors located in Africa in African journals overcome the reservations expressed? However, particularly in many low-income countries researchers face severe resource limitations, lack incentives to conduct research, and receive poor research training (Ashraf et al., 2019). Consequently, much locally produced research can lack quality and rigour, and reproduce naïve empiricism, i.e., it is sufficient to find associations between variables without any underlying theory. Anecdotally, these tallies with the authors' experience of much research originating from Africa at conferences, workshops, and during refereeing and editing.

Moses and Hopper (2022) link differences in methods, topics, and authorship to DCs' colonial legacy. They conjecture that the different coverage of research methodologies imbued during PhD training in North America compared to European/Australasian programmes may be a factor. Authors from British Commonwealth countries and universities have provided most accounting research on DCs, including those in Africa, though this varies across jurisdictions. For example, USA based academics are prominent in articles on China and the Americas, and North American and Asian journals have predominately published only or almost exclusively quantitative market-based DC articles. In contrast, European and Australasian journals have been more eclectic regarding topics and methodologies. However, this does not apply to every journal from each region. Possibly universities in high-income Commonwealth countries, especially the UK, Australia, and New Zealand, recruit more PhD students from DCs within the Commonwealth, including those in Africa, whereas

accounting PhD applicants in some countries, especially China and India, may prefer USA schools. However, Moses and Hopper did not analyse in detail how many authors were part of the diaspora of accounting academics from DCs, including African ones, to richer countries or were PhD graduates from DCs who had returned home but were co-authoring with their ex-supervisor(s) or colleagues abroad. PhD graduates are likely to reproduce the research paradigms of their alma mater, which tend to be inculcated during PhD training. Given the differences between many European and Australasian PhD programmes and their research orientations, this may account for some differences in accounting research across DC jurisdictions.

Discussion and conclusion: Is there a need for a paradigm shift?

What can we conclude about accounting research on Africa? First, it is under-represented in research on DCs generally, which in turn is under-represented in highly ranked accounting journals. Second, like DC research generally, it is predominately on larger, richer DCs with developed capital markets – many African countries lack any research in highly ranked English language journals. Third, the bulk of DC research employs quantitative methods in predominately market-based studies of corporate financial accounting, governance, auditing, and international accounting standards. However, this is most apparent in Asian studies and not so in each continent. African papers stand at a mid-point of divergent research emphases across continents. Much pursues the dominant topics in DC research generally, though the methods employed, the research topics investigated, and theoretical approaches are more diverse than on many other continents, especially Asia. However, there is often an insufficient volume of research on individual topics or countries in Africa to generalise findings with confidence. Fourth, articles on Africa in the English language journals are often by Africans working in developed countries, and to a lesser degree Africans working in Africa. Fifth, significant numbers of African accounting articles, emanating from scholars in Africa, exist in lesser or unranked English language journals located in Africa and elsewhere, and in non-English language journals, especially in French, German, Portuguese, and Italian, all languages of major former colonial powers. These need reviews. Sixth, jurisdictional differences across continents may affect what topics are researched, how and by whom. Asia and especially China and Hong Kong tend to follow and collaborate with North American academics and pursue research topics and methods prominent in highly ranked North American journals. This occurs in other jurisdictions but to a lesser degree. For example, authors and journals containing African articles are predominately from developed British Commonwealth countries. Whether this legacy of colonialism extends to articles in other languages is unknown.

Unfortunately, no systematic analysis of the theories and underlying paradigms in African accounting research exists, apart from Ndemewah and Hiebl (2021) on management accounting and Farah et al. (2021) on CG in MENA countries. Ndemewah and Hiebl (2021) found 54% of the articles lacked any explicit theory, and Farah et al. (2021) found the same for 40% of the articles they reviewed. Those with a theoretical content tended to use Western mainstream theories with little justification of their relevance to the local issues under scrutiny. In contrast, the reviews of African articles in the highly ranked journals found they drew from more diverse Western theorisations, often with a sociological, critical, or organisational rather than an economic orientation, especially those in ABS/ABDC-ranked journals favouring such approaches, though this

does not hold for all African research, for there is a substantial body of research employing mainstream theories on capital market topics (Moses and Hopper, 2022). Thus, ‘mainstream accounting’ theories within positivistic and neo-classical economic paradigms have not dominated African papers in the highly ranked journals. Paradoxically, those in non-ranked English-language, local, and French-language journals, predominately by resident Africans, have shown less critical engagement and have tended to adopt a positivist and/or mainstream Western approach. Many contain methodological limitations such as small sample sizes and sometimes inappropriate statistical methods and neglect factors related to African development and contextual issues. Greater collaboration of African researchers with international colleagues experienced in conducting and publishing high-quality research may help rectify this.

Palea (2015) argues that current accounting research tends to operate within parameters established by unquestioned or unchallenged academic practices. Ntim (2016) has attributed a persistent gap between the “world of academic research” and the “world of accounting practice” to the lack of quantitative databases, especially in emerging economies of Africa. Waweru and Peng (2021) concur that a major hindrance to quantitative research in Africa is the lack of reliable capital market data. We do not decry or discourage work in this vein, but data availability problems may be mitigated by promoting interpretative and critical accounting research using qualitative research methods to build theories more aligned to the idiosyncrasies of Africa, especially where capital markets are not well developed (Richardson, 2018). Positive accounting theory and neoclassical economic theory propound the view that accounting is neutral, and its main function is providing information to shareholders and capital markets (Palea, 2015; Arnold, (2009). The political economy of accounting disagrees and examines the functions of accounting within the economic, social, and political environment it operates (Cooper and Sherer, 1984), and how it might be reformed to better serve the public interest. It offers a theoretical basis for understanding links between the micro world of accounting practices and the macroeconomy in Africa.

Accounting research in DCs has concentrated on large organisations and neglected indigenous small and micro-organisations, whose accounting systems may reflect collectivist local cultures and are inclined to informal trust (Hopper et al., 2009). Similarly, Kan et al. (2021) claim that African studies have examined the impact of financial markets and foreign investors on African economies, but they have neglected the accounting of local, sometimes informal transactions, and how sources of finance, which reproduce power asymmetries favouring supranational donors/lenders, can produce policies inconsistent with local peoples’ aspirations, and restrict states’ sovereignty. They call for African accounting research to pay greater heed to the African management literature, the issues it raises, and to concentrate more on micro studies rather than the current emphasis on the organisational level of analysis. They too call for more African researchers, like their more critically oriented peers, to collaborate with international colleagues experienced in conducting and publishing high-quality research.

Given the lack of research on paradigm development in African research, we must draw on deductions from the reviews summarised above and our experiences as editors, referees, conference organisers, and attendees at conferences and workshops. These indicate that there are papers on African accounting sensitive to epistemological and ontological issues but, despite pockets of excellence in Africa, these tend to come from authors, often part of the African diaspora, trained in the West. Unfortunately, much

research from authors based and trained in Africa is of poor quality in terms of presentation, theorisation, and analysis, or are replications of studies on developed countries, hence their high rejection rates in submissions to highly ranked journals (Ashraf et al., 2019). The epistemological and ontological debates that have raged, especially in European and Australasian circles, have had little attention in African academic circles, which contributes to the aforementioned problems. This has implications, e.g., by stifling research incorporating factors pertinent to the African context and problems derived from grounded bottom-up observations. We appreciate the problems locally based researchers face in Africa – the lack of resources, time, encouragement, and we admire what has been achieved. However, we believe improvement lies in better Pan-African research training, especially for PhD students, to broaden the research agenda, promote deeper engagement with diverse paradigms, improve research methods, and stimulate debate seeking to progress distinctive African research. Whilst there is not the dominance of ‘mainstream’ positivist quantitative research paradigm in African research, as in much of Asia, signs of a paradigm shift or debate in African accounting research, at best is marginal (Moses and Hopper, 2022). The opportunity for African accounting researchers to become more conscious of methodological variety and seek new research agendas to address the plethora of issues facing the continent is an exciting prospect.

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