

(Sustainability) Accounting Research in the African Context: Where, What and Whither?

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Abstract

In this paper, we conduct a comprehensive review of all articles published in 18 high impact accounting journals and document a very minimal scholarly attention on *Africa* provided within these journals. We also incorporate the works of other researchers focused on the current state of sustainability reporting and related research areas in sub-Saharan Africa. The main themes emerging show that there is an opportunity to deepen knowledge and best practices of sustainability reporting in the region. As an additional research stream, we also emphasize the necessity for more research that investigates how national and regional developmental agendas and agreements such as Agenda 2063 and the Africa Continental Free Trade Area contribute to sustainability reporting in Africa.

Keywords: accounting research; Africa; sub-Saharan Africa; sustainability reporting

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Introduction

In the recently published 'Opening Accounting' *Manifesto* by Alawattage et al. (2021), Mercy Denedo and Amanze Ejiogu wrote a specific section on Africa in which they raise concerns about how the African context is generally misunderstood (Sesan, 2006), particularly in accounting research. They effectively call for three "movements" in order

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to “open up accounting and to decolonise the curriculum and research” (p. 231) – that is, (1) “reach into Africa's past – to understand its heritage and experiences, including difficult aspects such as slavery and colonisation – in order to learn lessons for the future”; (2) “focus on the present – to understand the African identity and present reality”; and (3) “reach into the future – to develop solutions, which will enable Africa to reach its full potential” (p. 231-232). On the latter, they suggest “(i) embedding sustainability and the SDG agenda into national and corporate planning; (ii) developing systems of governance, accountability, and transparency suited to the African context which can drive just and efficient utilisation of human and natural resources for growth and development; (iii) providing structural platforms and support for research on Africa” (p. 232).

The current status of African context-based research in the accounting academy

We conducted a broad review of *all* articles published in 18 ‘high-impact’ accounting journals, which are defined as journals having received a Journal Impact Factor greater than 2.5 in the 2020 *Journal Citations Report*. While potentially not surprising, the results presented in Table 1 remain striking—they show that ‘top’ journals publish *no article whatsoever* with Africa as a context whereas some other journals do support this research setting. Despite the natural and usual variance that can be expected in this type of analysis, these findings remain quite discouraging, and even depressing, because they go beyond the general concern of ‘misunderstanding’ of Africa as a continent, let alone a context—they document that it is simply being *totally ignored*.

Table 1 provides a summary of the findings with the number of Africa-based articles published in each of the 18 journals and the specific African countries examined. We can identify journals that totally ignore this setting (*Journal of Accounting and Economics*; *International Journal of Accounting Information Systems*; *Journal of Accounting Research*; *The Accounting Review*) with zero article, and those that seem to support and embrace it (*Accounting, Auditing and Accountability Journal*; *Critical Perspectives on Accounting*; *Accounting Forum*; *Sustainability Accounting Management Policy Journal*) with 50, 35,²³ 17 and 14, respectively. When published, Africa-based studies focus on countries such as South Africa, Ghana, Nigeria and Egypt, and topics such as accountability and corruption, financial reporting, accounting professionalism and integrated reporting among several other topics (Abdul-Baki, 2021; Bernard & Stark, 2018; Dessalegn et al. 2012; Warren, 2019). Table 2 (Appended) provides the full references of the articles identified in Table 1.

Overall, whereas it is encouraging to see some journals genuinely interested in publishing (hence supporting) Africa-based studies, we remain *very concerned* that these remain very low in number in the accounting academy *as a whole*, which shows the extreme domination of the North and focus almost exclusively on Western countries as contexts. We must not only decolonise accounting education (see the ‘Decolonising the accounting curriculum’ section by Joanne Sopt and Chandana Alawattage in the Opening Accounting’ *Manifesto* by Alawattage et al., 2021) but also accounting research.

²³ This number, however, includes (i) nine articles and one editorial which were part of a special issue of *Critical Perspectives on Accounting* exclusively dedicated to Africa (“African Accounting”); and (ii) two articles closely related and published together as one discusses the other.

Table 1 – Number of Africa-based articles published in high impact journals and countries examined

Journal Name	JIF	Articles	Countries
<i>Accounting, Auditing and Accountability Journal</i>	4.117	50	South Africa, French speaking Africa, Ghana, Ethiopia, Uganda, Nigeria, Kenya, Egypt, Papa new Guinea, Algeria, Zambia, Tanzania, Ethiopia, Sierra Leone
<i>Critical Perspectives on Accounting</i>	3.176	35	South Africa, French speaking Africa, Ghana, Ethiopia, Uganda, Nigeria, Kenya, Egypt, Benin, Zambia, Tanzania, Ethiopia, sub-Saharan Africa, Chad, Cameroon, Gold Coast, West Africa,
<i>Accounting Forum</i>	2.875	17	North Africa, South Africa, Nigeria, Tanzania, Zambia, Tunisia
<i>Sustainability Accounting Management Policy Journal</i>	3.354	14	Sub-Sahara, North west Africa, South Africa, Egypt, Egypt, Mozambique, Nigeria, Ghana
<i>Accounting, Organizations and Society</i>	4	10	South Africa, West Africa, East Africa, Nigeria, Rwanda, Kenya
<i>British Accounting Review</i>	5.577	10	Sub-Saharan Africa, South Africa, Nigeria, Egypt
<i>Accounting and Business Research</i>	3.063	7	South Africa, Egypt, Zimbabwe, Nigeria
<i>Management Accounting Review</i>	3.688	2	South Africa
<i>European Accounting Review</i>	3.208	2	South Africa, Africa
<i>Accounting and Finance</i>	2.942	2	South Africa
<i>Auditing: A Journal of Practice & Theory</i>	2.864	2	South Africa
<i>Journal of Accounting and Public Policy</i>	2.815	2	South Africa, Egypt
<i>Contemporary Accounting Research</i>	3.543	1	Ghana
<i>Review of Accounting Studies</i>	3.419	1	Zimbabwe
<i>Journal of Accounting and Economics</i>	5.817	0	N/A
<i>International Journal of Accounting Information Systems</i>	4.4	0	N/A
<i>Journal of Accounting Research</i>	4.364	0	N/A
<i>The Accounting Review</i>	4.301	0	N/A

A closer look at research on sustainability reporting in Africa

In this viewpoint, we focus on the current state of sustainability reporting (SR) and related streams of research in sub-Saharan Africa for two main reasons. First, there is increasing pressure of corporate organizations to provide an account of their social and ecological impacts given global goals of sustainable development, and the aims outlined by the Paris agreement (Tilt et al., 2021; Wokeck, 2019). Second, the paper aims to demonstrate how contextual differences among countries in the region shape the way in which African businesses understand and implement SR. Current efforts to standardize SR must consider the uniqueness of diverse business environments, specifically those that prevail in Africa.

Current research suggests that sub-Saharan countries continue to fall behind when it comes to corporate sustainability reporting (SR) (Tauringana, 2021). Wokeck (2019), for example, suggests that the extent of sustainability reporting observed in the region is limited to large firms, especially multi-national corporations. In addition, SR in sub-Saharan Africa tends to be focused primarily on South Africa because the Johannesburg Securities Exchange (JSE) mandates Integrated Reporting (IR) for all listed firms through compliance to the King Code of Corporate Governance Principles (King III) (Solomon & Maroun, 2012). SR research on South African firms has discussed the level and patterns of sustainability disclosures provided by listed companies on the JSE (Sonnenberg & Hamann, 2006; Visser, 2002), the economic consequences of mandatory corporate SR (Ioannou & Serafeim, 2017; Permatasari et al., 2021) and how higher education institutions support sustainability reporting in their domain (Calitz et al., 2018) among several other topics.

Outside South Africa, sustainability reporting remains a primarily voluntary activity, but a recent analysis of companies from Egypt, Equatorial Guinea, Kenya, Nigeria and Botswana shows an emerging trend towards SR regulation in select countries (Songi & Dias, 2019). Botswana's Code of Corporate Governance (BCCG, 2013) emphasizes that companies should provide financial and non-financial information within annual reports. The specific sustainability issues that businesses should address pertain to community support, social investment and selected ESG disclosures (Songi & Dias, 2019). The code is based on a 'comply or explain' approach. In Kenya, the Companies Act requires directors of quoted companies to include information on the impact the organization has on the environment, community and employees within the business review (Companies Act, 2015). Non-compliance with this provision is punishable by a fine not exceeding five hundred thousand shillings (Companies Act, 2015, p. 738). Kenya's approach to regulating SR is a 'comply or else' model (Songi & Dias, 2019). There is therefore a gradual shift towards SR disclosures among organizations based in SSA which is driven through voluntary or a mix of mandatory and voluntary reporting frameworks.

There are studies that have interrogated the role formal and informal institutions play in encouraging or limiting SR in sub-Saharan territories. For instance, a recent study by Tilt et al. (2021) attempts to provide a comprehensive summary of the current state of SR in sub-Saharan Africa (SSA) with some interesting observations. Findings suggest that corporate reporting on ecological and social issues is growing, however, some factors such as a lack of a clear understanding of the meaning of corporate sustainability, high costs of producing sustainability reports and weak institutional frameworks are prevailing barriers to SR. The authors also discuss the drivers of SR such as strong leadership support, regulatory mechanisms, informal pressures and growing awareness on sustainability jointly contribute to the development of SR among African firms. While this

study is insightful, there is need for further interrogation as to why such barriers continue to persist. For example, Tauringana (2021)'s study on the effect managerial perception-based determinants have on the adoption of SR by Ugandan firms, provides a critical explanation as to why lack of expertise is significantly but negatively associated with the extent of SR observed. The reason behind this lack of expertise is potentially related to the quality of accounting education and practical training provided at the university level which has consequently contributed to weaknesses in financial reporting and auditing practices in Uganda (Kasita, 2010). This scenario could also potentially apply to other countries in SSA.

Another point of reflection is how African businesses understand sustainability and its link to corporate decisions and strategy. Tilt et al. (2021)'s interviews with senior sustainability managers indicate a lack of understanding of the concept of sustainability. Once again, more research is needed to determine how African organizations understand corporate sustainability and its relevance within their context. Wachira (2018) and Amaeshi & Idemudia (2015) suggest that Afro-centric concepts such as Ubuntuism and Africapitalism may resonate more closely with local enterprises. Ubuntu as described by Tutu (1998) is the essence of being human and the interconnectedness of society, including business. Africapitalism concentrates on the obligations Africa's private sector has in securing the continent's social and economic progress (Amaeshi & Idemudia, 2015). The idea offers an alternative way of framing corporate culture across four dimensions, namely a sense of progress and prosperity; a sense of parity; a sense of peace and harmony; and a sense of place and belonging (Amaeshi & Idemudia, 2015). These dimensions could lay a strong foundation for SR among companies operating in SSA. A sense of peace and harmony, in particular, alludes to balancing profit motives and social progress and wellbeing. From an SR perspective that could be translated into providing a balanced view of the impacts of production and consumption on society, ecology and the economy. Both notions, therefore, tie in well with sustainability as they represent a sense of shared identity and history which are oriented towards creating an economic philosophy that better aligns corporate activities towards addressing developmental necessities in Africa (Edozie, 2017; Wachira, 2018). Perhaps local terminologies and approaches could bring about a shared and contextually relevant understanding of SR in SSA.

Sustainability reporting practices are also tied to wider debates on how African organizations contribute towards the continent's developmental agenda (Idemudia, 2014): Do businesses working in Africa have a role to play in solving the region's developmental challenges? There are studies that make a strong business case for providing corporate SR disclosures that are linked to societal development. For example, Mauritian companies that engage in a mix of philanthropic and other similar voluntary activities have been found to benefit through improved reputation in the communities they work in (Ragodoo, 2009). There is also the matter of societal expectations as demonstrated by Mzembe & Meaton (2014) study of Malawian mining companies. Local communities expected that mining businesses would provide access to healthcare, improve road infrastructure and educational facilities in their respective regions. The business case argument has been brought under scrutiny mainly because of misalignment between corporate strategies and developmental goals. As stated in Idemudia (2014, p. 424), "the idea that CSR can contribute to development in Africa tends to be ahistorical informed by a depoliticized understanding of development, and has thus allowed business

to appropriate the meaning of development by making business rationality the predominant basis for development thinking and practice in the region.” Corporate activities and disclosures centered on investments in education, healthcare, infrastructure, etc. do aid in poverty reduction and improving societal outcomes. At the same time, the sustained impact of such initiatives is often unclear as many are poorly executed (Muthuri et al., 2012). Poor governance structures are characteristic to most African economies and consequently create the incentive for corporate organizations to prioritize profitability above all else (Idemudia, 2014). Take for example a recent study by Abdul-Baki et al. (2021) that demonstrates how institutionalized corruption practices in Nigeriam led two accounting firms to pursue profits over the protection of the public interest.

Another observation made by Tilt et al. (2021) is how social issues dominate the activities and SR disclosures made by businesses. Kühn et al. (2018)’s analysis of the corporate social responsibility (CSR) reporting of seven sub-Saharan economies also find a focus on the social dimensions of SR. The research shows that businesses in Africa focus on activities related to education and training, health and disability, community development and the wellbeing of children (Kühn et al., 2018). Similarly, Ofori & Sackey (2010) found that social capital, that is, the quality of social relations within and beyond organizational boundaries is crucial to the organizational performance of Ghanaian firms. Muthuri & Gilbert (2011) provide a plausible explanation for why social responsibility is a focal point for African businesses and why communal engagement defines corporate behavior. Local philanthropic activities are closely tied to organizational legitimacy; the local community is perceived as a distinct and influential stakeholder group (Soobaroyen & Mahadeo, 2016). This view of the local community and its connection to business, is reflective of “African values of community spirit and social responsibility” (Muthuri & Gilbert, 2011, p. 478). At the same time, shared values of communal responsibility have been shown to be inadequate in ensuring a sustained practice of providing relevant social disclosures. Nyuur et al. (2014) argue that integrating CSR initiatives into core business strategy is a pre-requisite for good monitoring and reporting practices. Furthermore, low ownership and cooperation of beneficiaries combined by low commitment by top leadership further limit the quality of information disclosed within annual reports of African companies. Phiri et al. (2019) and Lauwo et al. (2016) also add the body of work on CSR in Africa by interrogating how diverse stakeholder interactions shape CSR initiatives and decisions in the Zambian copper mining and Tanzanian gold mining sectors, respectively.

Although there is focus on how CSR is understood and applied by African corporations, a comparative study by de Villiers & Alexander (2014) compares a matched sample of South African and Australian companies and the structures they have in place to address CSR. Their findings suggest that there are similar patterns in how organizations from both countries disclose and manage CSR activities. Other research streams explore the use of language in CSR reports and/or communication as a persuasive tool used to legitimize their public image as a responsible corporation (Agyemang et al., 2017; Nwagbara & Belal, 2019). Closely related to the use of persuasive language in reporting practices, Sorour et al. (2020) investigate why CSR reporting in select sub-Saharan countries reflect political motives closely linked to organizational legitimacy (Soobaroyen & Ntim, 2013). These results suggest that external factors influence the prevalence of CSR, however, El-Bassiouny and Letmathen (2018) provide a strong case

for the influence internal factors such as efficiency gains have over external drivers such as stakeholder pressures.

Whereas there is an emphasis on the social dimension of SR, there are also several studies that have interrogated the uptake of environmental reporting (ER) disclosures among African firms. Mathuva et al. (2019), for example, find that higher levels of corporate environmental reporting are attractive to the investor community and ultimately lead to positive economic consequences. Similarly, Bananuka et al. (2021) and Wachira & Wang'ombe (2019) explore environmental management practices and disclosures of manufacturing organizations in Uganda and Kenya respectively. In addition, a comparative study by Ofoegbu et al. (2018) compares the quantity of ecological information provided by firms in Nigeria and South Africa, and the potential influence of corporate governance characteristics, specifically board independence on the extent of ER observed. Data obtained from annual reports of 303 environmentally sensitive businesses showed that board independence influences the quantity of ER in South Africa but not in Nigeria. Hassan & Kouhy (2013) also made similar observations in their study of the factors responsible for changes in emissions of carbon dioxide due to gas flaring in the upstream sector of Nigeria's oil and gas industry between 1965 and 2009. In a more recent study by Mohammed (2020), we see that while government policies towards eliminating incidences of gas flaring in Nigeria have not been effective as shown by Hassan & Kouhy (2013), projects listed under the Clean Development Mechanism are effective in reducing CO₂ emissions in Nigeria. The results of these studies are useful in understanding how local and international legal frameworks support or limit ER. These streams of research also demonstrate that the ecological dimension of SR is still prioritized by several businesses and industries in Africa.

Current research also shows a growing prevalence of (IR) information among listed firms (Injeni et al., 2019). The findings reveal that there is momentum towards newer reporting frameworks that influence the form and content of IR and SR disclosures within corporate annual reports. Factors such as regulatory pressures, promotional efforts of professional bodies, board gender diversity and foreign ownership among other factors influence the extent and depth of financial and non-financial/SR disclosures observed among companies (Bananuka et al., 2019; Injeni et al., 2019; Chijoke-Mgbame et al., 2020). For example, in Kenya professional bodies play a significant role in encouraging the uptake of IR and SR. The Institute of Certified Public Accountants of Kenya (ICPAK) and the Capital Markets Authority (CMA) jointly co-host an annual Financial Reporting Award (FiRE) to promote financial reporting excellence in Kenya. The reporting excellence awards include IR as a dimension that is reviewed for companies that meet the awarding requirements which has been found to improve the extent of IR disclosures made by public companies (Mathuva, 2018). Despite the proliferation of emerging studies of IR in sub-Saharan countries, most studies are based in South Africa (Ahmed Haji & Anifowose, 2016; Setia et al., 2015; Simnett & Huggins, 2015). For example, Bernardi & Stark (2018) examine the perceptions users have of the usefulness of IR in a South African setting. Their findings demonstrate that ESG performance supports the perceived effectiveness of integrated reporting practice. Steyn (2014) also conducted a similar study of the perceived benefits of IR among senior executives in South Africa; company reputation came out as a strong driver of IR practices among those surveyed. Another article by Setia et al. (2015) show that the focal reporting areas companies use when creating integrated reporting. They find that disclosures on human, and social and

relational capital under the <IR> framework dominate the issued reports. The results suggest that JSE-listed companies adopt a legitimation strategy based on symbolic management when preparing integrated reports (Setia et al. 2015). Alternatively, Baboukardos and Rimmel (2016) use a quantitative approach to investigate the value relevance of integrated reporting under King III while Barth et al. (2017) find a positive relation between integrated reporting and expected future cashflows among JSE listed firms.

The incorporation of the Sustainable Development Goals (SDGs) as part of corporate strategy and reporting is becoming increasingly mainstream. The Kenya Banker's Association (KBA), which is a professional association for financial institutions in Kenya, found that most banks have aligned their operations to specific SDGs: Most of the banks surveyed stated that they were focusing on SDG 9, Industry Innovation and Infrastructure (KBA, 2020). Similarly, there are also studies such as Egan and Agyemang (2019) that take a broad perspective on how national government bodies can steer towards sustainable development and there are also select studies that focus on how mining companies in Africa operationalize and report on their SDG commitments. Yakovleva et al. (2017) reflect on how mining corporations working in sub-Saharan Africa can contribute meaningfully to the global sustainable development agenda. They argue that guidelines such as the UN Global Compact, the Global Reporting Initiative and the International Council for Mining and Metals can provide ways for mining companies to embed sustainability at the core of their operations. They encourage businesses to adopt a proactive approach to sustainability and contribute to the provision of public goods such as health, education and transportation: SDG 3, 4 and 9 respectively. Similarly, Kumi et al. (2020) study of Ghanaian mining firms showed that there was a moderate attempt made to align CSR initiatives and reporting to specific SDGs. While the sector demonstrates potential to aid in attaining the SDGs, the short-term nature of interventions, poor coordination between corporate actors and meaningful community participation, limit this potential. Another sector of interest to researchers in terms of the SDGs and accompanying corporate reporting is the tourism sector. A case study of Grootbos Private Nature Reserve in South Africa shows how a foundation has localized 16 SDGs through various initiatives targeting ecological conservation, community, culture and commerce (Dube & Nhamo, 2020).

Conclusion

In closing, several of the aforementioned studies show that there is a strong research interest in describing how sustainability reporting is emerging in Africa (Songi & Dias, 2019; Tauringana, 2021; Tilt et al., 2021). There is also strong evidence that diverse business actors in Africa see ecological and social information as part of mainstream corporate communication (de Villiers et al., 2014). These studies show that there is a need to deepen and broaden awareness and knowledge of SR in the region to promote best practices (Tilt et al., 2021). The alignment of SDGs to SR within corporate reporting requires further interrogation, especially given the growing prominence of the global sustainability agenda leading up to 2030. As an additional research stream, there is the need to better understand how national and regional developmental agendas and agreements such as Agenda 2063 and the Africa Continental Free Trade Area contribute to the discourse on SR in the region. Several African studies on SR cite global ideals of sustainable development as motivating factors for encouraging SR, however there is much

leeway for understanding how regional frameworks influence the practice. Furthermore, the research shows there are regional leaders of SR such as South Africa and select countries in East Africa such as Kenya. Future studies can consider the proclivity of SR in countries that feature less prominently in English based accounting journals such as Senegal, Benin and the DRC among other French-speaking countries in the region. Finally, Afrocentric concepts such as Africapitalism and Ubuntuism (plus others) can potentially be used as theories to understand how and why SR emerges as it does across the continent. Linking closely to the ideas expressed in the Manifesto by Alawattage et al. (2021), there is a pressing need to understand how African identity and history, as diverse as it may be, can provide contextually relevant frameworks for SR among African organizations.

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Appendix:

Table 2 – Full references and topics of Africa-based articles published in high impact journals

Journal Name	Reference	Country(ies)	Topics
<i>Accounting, Auditing and Accountability Journal</i>	Abu, S. R., Everett, J., & Neu, D. (2007). Accounting and the move to privatize water services in Africa. <i>Accounting, Auditing & Accountability Journal</i> , 20(5), 637-670.	South Africa	Accounting for water resources
	Abu, S. R., & Stewart, L. (2001). A negotiated order perspective on public sector accounting and financial control. <i>Accounting, Auditing & Accountability Journal</i> , 14(2), 147-165.	Ghana	Public sector accounting
	Ackers, B., & Eccles, N. S. (2015). Mandatory corporate social responsibility assurance practices. <i>Accounting, Auditing & Accountability Journal</i> , 28(4), 515-550.	South Africa	CSR practices
	Agyemang, J., Jayasinghe, K., Adhikari, P., Tunyi, A., & Simon, C. (2021). Calculative measures of organising and decision-making in developing countries: The case of a quasi-formal organisation in Ghana. <i>Accounting, Auditing & Accountability Journal</i> , 34(2), 421-450.	Ghana	Decision-making in quasi formal organisations
	Agyemang, G., O'Dwyer, B., Unerman, J., & Mariama, A. (2017). Seeking “conversations for accountability”. <i>Accounting, Auditing & Accountability Journal</i> , 30(5), 982-1007.	Ghana	NGO
	Atkins, J., Warren, M., Atkins, B. C., & Elisabetta, B. (2018). From the Big Five to the Big Four? Exploring extinction accounting for the rhinoceros. <i>Accounting, Auditing & Accountability Journal</i> , 31(2), 674-702.	South Africa	Extinction accounting
	Awio, G., Northcott, D., & Stewart, L. (2011). Social capital and accountability in grass-roots NGOs. <i>Accounting, Auditing & Accountability Journal</i> , 24(1), 63-92.	Uganda	Social accountability in NGO
	Bobe, B. J., Mihret, D. G., & Duressa, O. D. (2017). Public-sector reforms and balanced scorecard adoption: an Ethiopian case study. <i>Accounting, Auditing & Accountability Journal</i> , 30(6), 1230-1256.	Ethiopia	Balanced scorecard
	Carmona, S., & Ezzamel, M. (2007). Accounting and accountability in ancient civilizations: Mesopotamia and ancient Egypt. <i>Accounting, Auditing & Accountability Journal</i> , 20(2), 177-209.	Egypt	Accounting in ancient civilizations

	Cuckston, T. (2013). Bringing tropical forest biodiversity conservation into financial accounting calculation. <i>Accounting, Auditing & Accountability Journal</i> , 26(5), 688-714.	Kenya	Biodiversity accounting
	Degos, J-G., Levant, Y., & Touron, P. (2019). The history of accounting standards in French-speaking African countries since independence: The uneasy path toward IFRS. <i>Accounting, Auditing & Accountability Journal</i> , 32(1), 75-100.	French speaking Africa	Accounting standards, IFRS
	Denedo, M., Thomson, I., & Akira, Y. (2017). International advocacy NGOs, counter accounting, accountability and engagement. <i>Accounting, Auditing & Accountability Journal</i> , 30(6), 1309-1343.	Nigeria	Dialogic accountability
	Dessalegn, G. M., Kieran, J., & Mula, J. M. (2012). Accounting professionalization amidst alternating state ideology in Ethiopia. <i>Accounting, Auditing & Accountability Journal</i> , 25(7), 1206-1233.	Ethiopia	Accounting professionalism
	de Villiers, C., Rinaldi, L., & Unerman, J. (2014). Integrated Reporting: Insights, gaps and an agenda for future research. <i>Accounting, Auditing & Accountability Journal</i> , 27(7), 1042-1067.	South Africa	Sustainability reporting
	Dixon, R., Ritchie, J., & Siwale, J. (2006). Microfinance: accountability from the grassroots. <i>Accounting, Auditing & Accountability Journal</i> , 19(3), 405-427.	Zambia	Microfinance, poverty
	Egbon, O., & Chijoke, O. M. (2020). Examining the accounts of oil spills crises in Nigeria through sensegiving and defensive behaviours. <i>Accounting, Auditing & Accountability Journal</i> , 33(8), 2053-2076.	Nigeria	Accounting for oil spills
	Elmar, R. V., & de Villiers, C. (2013). The accounting profession's influence on academe: South African evidence. <i>Accounting, Auditing & Accountability Journal</i> , 26(8), 1246-1278.	South Africa	Accounting profession
	Finau, G., Jacobs, K., & Chand, S. (2019). Agents of alienation: accountants and the land grab of Papua New Guinea. <i>Accounting, Auditing & Accountability Journal</i> , 32(5), 1558-1584.	Papua New Guinea	Accountants and land grab
	Goddard, A., & Mussa, J. A. (2006). Accounting and navigating legitimacy in Tanzanian NGOs. <i>Accounting, Auditing & Accountability Journal</i> , 19(3), 377-404.	Tanzania	NGO, accountability
	Grietjie, V., & Grant, S. (2017). The accounting profession and education. <i>Accounting, Auditing & Accountability Journal</i> , 30(6), 1370-1398.	South Africa	Accounting and education
	Hammond, T., Cooper, C., & van Staden Chris, J. (2017). Anglo American Corporation and the South African State. <i>Accounting, Auditing & Accountability Journal</i> , 30(6), 1399-1423.	South Africa	Relationships between business and State
	Inya, E., Emmanuel, A., & Yekini, K. C. (2018). The influence of multinational enterprises on subsidiaries: context matters. <i>Accounting, Auditing & Accountability Journal</i> , 31(2), 703-724.	Nigeria	Social capital

	Jones, C. S., & Sefiane, S. (1992). The use of accounting data in operational decision making in Algeria. <i>Accounting, Auditing & Accountability Journal</i> , 5(4), 71.	Algeria	Accounting data, manufacturing industry
	Kaifala, G. B., Gallhofer, S., Milner, M., & Paisey, C. (2019). Postcolonial hybridity, diaspora and accountancy: Evidence from Sierra Leonean chartered and aspiring accountants. <i>Accounting, Auditing & Accountability Journal</i> , 32(7), 2114-2141.	Sierra Leone	Postcolonial accountancy
	Lauwo, S. G., Olatunde, J. O., & Bakre, O. (2016). Corporate social responsibility reporting in the mining sector of Tanzania. <i>Accounting, Auditing & Accountability Journal</i> , 29(6), 1038-1074.	Tanzania	CSR reporting
	Mahameed, M. A., Belal, A., Gebreiter, F., & Lowe, A. (2021). Social accounting in the context of profound political, social and economic crisis: the case of the Arab Spring. <i>Accounting, Auditing & Accountability Journal</i> , 34(5), 1080-1108.	Egypt	Social accounting in political, social, economic crises
	Marini, L., Andrew, J., & van der Laan, S. (2017). Tools of accountability: protecting microfinance clients in South Africa? <i>Accounting, Auditing & Accountability Journal</i> , 30(6), 1344-1369.	South Africa	Microfinance, financial inclusion
	Marini, L., Andrew, J., & van der Laan, S. (2018). Accountability practices in microfinance: cultural translation and the role of intermediaries. <i>Accounting, Auditing & Accountability Journal</i> , 31(7), 1904-1931.	South Africa	Microfinance, accountability
	McNally, M., & Warren, M. (2018). It is not always bad news: Illustrating the potential of integrated reporting using a case study in the eco-tourism industry. <i>Accounting, Auditing & Accountability Journal</i> , 31(5), 1319-1348.	South Africa	Integrated reporting
	Nelson, M. W., Hoque, Z., & Uliana, E. (2004). Management accounting change in South Africa: case studies from retail services. <i>Accounting, Auditing & Accountability Journal</i> , 17(5), 675-704.	South Africa	Management accounting
	Nwagbara, U., & Belal, A. (2019). Persuasive language of responsible organisation? A critical discourse analysis of corporate social responsibility (CSR) reports of Nigerian oil companies. <i>Accounting, Auditing & Accountability Journal</i> , 32(8), 2395-2420.	Nigeria	CSR reporting
	Okafor, O. N., Adebisi, F. A., Opara, M., & Chidinma, B. O. (2020). Deployment of whistleblowing as an accountability mechanism to curb corruption and fraud in a developing democracy. <i>Accounting, Auditing & Accountability Journal</i> , 33(6), 1335-1366.	Nigeria	Accounting whistleblowing
	Okike, E. (2004). Management of crisis: the response of the auditing profession in Nigeria to the challenge to its legitimacy. <i>Accounting, Auditing & Accountability Journal</i> , 17(5), 705-730.	Nigeria	Auditing and legitimacy

	Osamuyimen, E., Uwafiokun, I., & Kenneth, A. (2018). Shell Nigeria's Global Memorandum of Understanding and corporate-community accountability relations. <i>Accounting, Auditing & Accountability Journal</i> , 31(1), 51-74.	Nigeria	Accountability relations
	Owolabi, B., Lauwo, S. G., & McCartney, S. (2017). Western accounting reforms and accountability in wealth redistribution in patronage-based Nigerian society. <i>Accounting, Auditing & Accountability Journal</i> , 30(6), 1288-1308.	Nigeria	Accounting reforms
	Phiri, J., & Guven-Uslu, P. (2019). Social networks, corruption and institutions of accounting, auditing and accountability. <i>Accounting, Auditing & Accountability Journal</i> , 32(2), 508-530.	Zambia	Institutions of accountability
	Phiri, O., Mantzari, E., & Gleadle, P. (2019). Stakeholder interactions and corporate social responsibility (CSR) practices: Evidence from the Zambian copper mining sector. <i>Accounting, Auditing & Accountability Journal</i> , 32(1), 26-54.	Zambia	CSR practices
	Power, S. B., & Brennan, N. M. (2021). Corporate reporting to the crown: A longitudinal case from colonial Africa. <i>Accounting, Auditing & Accountability Journal</i> , 34(4), 946-982.	South Africa	Accounting narratives, colonialism
	Samkin, G., & Wingard, C. (2021). Understanding systemic change in the context of the social and environmental disclosures of a conservation organisation in a developing country. <i>Accounting, Auditing & Accountability Journal</i> , 34(5), 1275-1304.	South Africa	Social and environmental accounting
	Sanja, P., & Moerman, L. (2017). Hybrid accounts: Shell's letter to Mr and Mrs shareholder. <i>Accounting, Auditing & Accountability Journal</i> , 30(5), 1184-1201.	Nigeria	Rhetorical accounting
	Sharif, M. K., Atkins, J., & Barone, E. (2019). Sartrean bad-faith? Site-specific social, ethical and environmental disclosures by multinational mining companies. <i>Accounting, Auditing & Accountability Journal</i> , 32(1), 55-74.	Ghana	Environmental and ethical reporting
	Shikaputo, C., Burton, B., & Dunne, T. (2017). The nature and potential of corporate governance in developing countries. <i>Accounting, Auditing & Accountability Journal</i> , 30(6), 1257-1287.	Zambia	Corporate governance
	Sourour, M. K., Shrives, P. J., El-Sakhawy, A. A., & Soobaroyen, T. (2021). Exploring the evolving motives underlying corporate social responsibility (CSR) disclosures in developing countries: The case of "political CSR" reporting. <i>Accounting, Auditing & Accountability Journal</i> , 34(5), 1051-1079.	Egypt	CSR disclosures
	Soobaroyen, T., & Jyoti, D. M. (2016). Community disclosures in a developing country: insights from a neo-pluralist perspective. <i>Accounting, Auditing & Accountability Journal</i> , 29(3), 452-482.	Mauritius	CSR

	Uddin, S., Gumb, B., & Kasumba, S. (2011). Trying to operationalise typologies of the spectacle. <i>Accounting, Auditing & Accountability Journal</i> , 24(3), 288-314.	Uganda	Interpretive framework for understanding accounting practices
	Uddin, S., & Tsamenyi, M. (2005). Public sector reforms and the public interest: A case study of accounting control changes and performance monitoring in a Ghanaian state-owned enterprise. <i>Accounting, Auditing & Accountability Journal</i> , 18(5), 648-674.	Ghana	Accounting control in public sector
	Warren, M. (2019). Exploring the rationale for integrated report assurance. <i>Accounting, Auditing & Accountability Journal</i> , 32(6), 1826-1854.	South Africa	Integrated reporting
	Warren, M. (2018). Modifying assurance practices to meet the needs of integrated reporting. <i>Accounting, Auditing & Accountability Journal</i> , 31(2), 400-427.	South Africa	Audit, integrated reporting
	Warren, M., & Atkins, J. (2014). Whistleblowing by external auditors in South Africa. <i>Accounting, Auditing & Accountability Journal</i> , 27(5), 834-862.	South Africa	Whistleblowing by external auditors
<i>Critical Perspectives on Accounting</i>	Abdul-Baki, Z., Uthman, A.B., & Kasum, A. S. (2021). The role of accounting and accountants in the oil subsidy corruption scandal in Nigeria. <i>Critical Perspectives on Accounting</i> , 78, 102128. ^{24*}	Nigeria	Accounting firms, corruption
	Alawattage, C., & Azure, J. D-C. (2021). Behind the World Bank's ringing declarations of "social accountability": Ghana's public financial management reform. <i>Critical Perspectives on Accounting</i> , 78, 102075.*	Ghana	Social accounting
	Asechemie, D. P. S. (1997). African labour systems, maintenance accounting and agency theory. <i>Critical Perspectives on Accounting</i> , 8(4), 373-392. ²⁵	Nigeria	Agency theory
	Bakre, O. M., & Lauwo, S. (2016). Privatisation and accountability in a "crony capitalist" Nigerian state. <i>Critical Perspectives on Accounting</i> , 39, 45-58.	Nigeria	Privatisation
	Bush, B., & Maltby, J. (2004). Taxation in West Africa: Transforming the colonial subject into the "governable person." <i>Critical Perspectives on Accounting</i> , 15(1), 5-34.	West Africa	Taxation
	Catchpole, L., & Cooper, C. (1999). No escaping the financial: The economic referent in South Africa. <i>Critical Perspectives on Accounting</i> , 10(6), 711-746.	South Africa	Economic referent

²⁴ As indicated in footnote 1, this article, along with nine other ones including an editorial (all denoted here with *) were part of the "African Accounting" special of *Critical Perspectives on Accounting*.

²⁵ As indicated in footnote 1, this article was discussed by Wallace (1997).

	Ferry, L., Haslam, J., Green, S., Adegbite, E., & Gebreiter, F. (2021). Accounting colonization, emancipation and instrumental compliance in Nigeria. <i>Critical Perspectives on Accounting</i> , 77, 102201.	Nigeria	Accounting, emancipation
	Ghattas, P., Soobaroyen, T., & Marnet, O. (2021). Charting the development of the Egyptian accounting profession (1946–2016): An analysis of the State-Profession dynamics. <i>Critical Perspectives on Accounting</i> , 78, 102159.*	Egypt	Accounting profession
	Goddard, A., Accountability and accounting in the NGO field comprising the UK and Africa – A Bordieusian analysis. <i>Critical Perspectives on Accounting</i> , 78, 102200.	Africa	NGO, accountability
	Goddard, A., Assad, M., Issa, S., Malagila, J., & Mkasiwa, T. A. (2016). The two publics and institutional theory – A study of public sector accounting in Tanzania. <i>Critical Perspectives on Accounting</i> , 40, 8-25.	Tanzania	Institutional theory
	Hammond, T., Clayton, B. M., & Arnold, P. J. (2012). An “unofficial” history of race relations in the South African accounting industry, 1968–2000: Perspectives of South Africa’s first black chartered accountants. <i>Critical Perspectives on Accounting</i> , 23(4–5), 332–350.	South Africa	Accounting education, race
	Iyoha, F. O., & Oyerinde, D. (2010). Accounting infrastructure and accountability in the management of public expenditure in developing countries: A focus on Nigeria. <i>Critical Perspectives on Accounting</i> , 21(5), 361-373.	Nigeria	Public sector accounting
	Jayasinghe, K., Adhikari, P., Soobaroyen, T., Wynne, A., Malagila, J., & Abdurafiu, N. (2021). Government accounting reforms in Sub-Saharan African countries and the selective ignorance of the epistemic community: A competing logics perspective. <i>Critical Perspectives on Accounting</i> , 78, 102246.*	Sub-Saharan Africa	Government accounting
	Jensen, M. L., Agyemang, G., & Lehman, C. R. (2021). Accountabilities, invisibilities and silences in a Danish slave trading company on the Gold Coast in the early 18th century. <i>Critical Perspectives on Accounting</i> , 77, 102181.	Ghana	Accounting for slave trade
	Josiah, J., Burton, B., Gallhofer, S., & Haslam, J. (2010). Accounting for privatisation in Africa? Reflections from a critical interdisciplinary perspective. <i>Critical Perspectives on Accounting</i> , 21(5), 374-389.	Africa	Privatisation
	Kan, K. A. S., Agbodjo, S., & Gandja, S. V. (2021). Accounting polycentricity in Africa: Framing an ‘accounting and development’ research agenda. <i>Critical Perspectives on Accounting</i> , 78, 102234.*	Africa	Accounting polycentricity
	Kimani, D., Ullah, S., Kodwani, D., & Akhtar, P. (2021). Analysing corporate governance and accountability practices from an African neo-patrimonialism perspective: Insights from Kenya. <i>Critical Perspectives on Accounting</i> , 78, 102260.*	Kenya	Corporate Governance

	Lassou, P. J. C., & Hopper, T. (2016). Government accounting reform in an ex-French African colony: The political economy of neocolonialism. <i>Critical Perspectives on Accounting</i> , 36, 39-57.	Africa	Government accounting
	Lassou, P. J. C., Hopper, T., & Ntim, C. (2021). Accounting and development in Africa. <i>Critical Perspectives on Accounting</i> , 78, 102280.*	Africa	Accounting and development
	Lassou, P. J. C., Hopper, T., & Ntim, C. (2021). How the colonial legacy frames state audit institutions in Benin that fail to curb corruption. <i>Critical Perspectives on Accounting</i> , 78, 102168.*	Benin	Corruption
	Lassou, P.J.C., Hopper, T., Tsamenyi, M., & Murinde, V. (2019). Varieties of neo-colonialism: Government accounting reforms in Anglophone and Francophone Africa – Benin and Ghana compared. <i>Critical Perspectives on Accounting</i> , 65, 102071.*	Benin and Ghana	Accounting reforms
	Lauwo, S., Kyriacou, O., & Julius Otusanya, O. (2020). When sorry is not an option: CSR reporting and ‘face work’ in a stigmatised industry – A case study of Barrick (Acacia) gold mine in Tanzania. <i>Critical Perspectives on Accounting</i> , 71, 102099.	West Africa	CSR reporting
	Maltby, J., & Tsamenyi, M. (2010). Narrative accounting disclosure: Its role in the gold mining industry on the Gold Coast 1900–1949. <i>Critical Perspectives on Accounting</i> , 21(5), 390-401.	Ghana	Narrative accounting disclosure, colonialism
	Neu, D., Rahaman, A. S., Everett, J., & Akindayomi, A. (2010). The sign value of accounting: IMF structural adjustment programs and African banking reform. <i>Critical Perspectives on Accounting</i> , 21(5), 402-419.	Africa	African banking system
	Oberholzer, R. (2005). A survey of the perceptions of previously disadvantaged South Africans on taxation. <i>Critical Perspectives on Accounting</i> , 16(3), 249-275.	South Africa	Taxation
	Ogharanduku, B. E., Jackson, W. J., & Paterson, A. S. (2021). Beautiful SWAN, or ugly duckling? The attempt to reduce gender inequality by the Society of Women Accountants of Nigeria. <i>Critical Perspectives on Accounting</i> , 79, 102245.	Nigeria	Inequality in the Nigerian accounting profession
	Wallace, O. R. S. (1997). African labour systems, maintenance accounting and agency theory: Some fundamental questions. <i>Critical Perspectives on Accounting</i> , 8(4), 393-407.	Nigeria	Agency theory
	Otusanya, O. J. (2011). The role of multinational companies in tax evasion and tax avoidance: The case of Nigeria. <i>Critical Perspectives on Accounting</i> , 22(3), 316-332.	Nigeria	Tax evasion
	Pupovac, S., & Moerman, L. (forthcoming). Bringing Shell and Friends of the Earth on stage: A one-act spectacle of oil spills in the Niger Delta. <i>Critical Perspectives on Accounting</i> .	Nigeria	Shadow accounting

	Rahaman, A. S. (2010). Critical accounting research in Africa: Whence and whither. <i>Critical Perspectives on Accounting</i> , 21(5), 420-427.	Africa	Critical accounting research (and lack thereof)
	Rozenfeld, G. C., & Scapens, R. W. (2021). Forming mixed-type inter-organisational relationships in Sub-Saharan Africa: The role of institutional logics, social identities and institutionally embedded agency. <i>Critical Perspectives on Accounting</i> , 78, 102232.*	Sub-Saharan Africa	Inter-organisational relationships
	Sian, S. (2007). Reversing exclusion: The Africanisation of accountancy in Kenya, 1963-1970. <i>Critical Perspectives on Accounting</i> , 18(7), 831-872.	Kenya	Africanisation, affirmative action
	Sikka, P. (2011). Accounting for human rights: The challenge of globalization and foreign investment agreements. <i>Critical Perspectives on Accounting</i> , 22(8), 811-827.	Chad and Cameroon	CSR
	Sy, A. (2010). African critical studies. <i>Critical Perspectives on Accounting</i> , 21(5), 443-443.	Africa	Accounting history
	Tsamenyi, M., Onumah, J., & Tetteh-Kumah, E. (2010). Post-privatization performance and organizational changes: Case studies from Ghana. <i>Critical Perspectives on Accounting</i> , 21(5), 428-442.	Ghana	Post privatization changes
Accounting Forum	Agwei-Boapeah, H., Machokoto, M., Amankwah-Amoah, J., Tunyi, A., & Fosu, S. (2020). IFRS adoption and firm value: African evidence. <i>Accounting Forum</i> , 44(3), 238-261.	Africa	IFRS adoption
	Bakre, O. M. (2007). The unethical practices of accountants and auditors and the compromising stance of professional bodies in the corporate world: Evidence from corporate Nigeria. <i>Accounting Forum</i> , 31(3), 277-303.	Nigeria	Auditing practices
	Coetzee, C. M., & van Staden, C. J. (2011). Disclosure responses to mining accidents: South African evidence. <i>Accounting Forum</i> , 35(4), 232-246.	South Africa	Safety disclosure, CSR, mining responsibility
	Chijoke-Mgbame, A. M., Boateng, A., & Mgbame, C. O. (2020). Board gender diversity, audit committee and financial performance: evidence from Nigeria. <i>Accounting Forum</i> , 44(3), 262-286.	Nigeria	Gender, diversity and auditing
	Denedo, M., Thomson, I., & Yonekura, A. (2019). Ecological damage, human rights and oil: local advocacy NGOs dialogic action and alternative accounting practices. <i>Accounting Forum</i> , 43(1), 85-112.	Nigeria	Dialogic Accountability
	Dixon, R., Ritchie, J., & Siwale, J. (2007). Loan officers and loan 'delinquency' in Microfinance: A Zambian case. <i>Accounting Forum</i> , 31(1), 47-71.	Zambia	Microfinance, loan delinquency
	Elamer, A. A., Ntim, C. G., Abdou, H. A., Zalata, A. M., & Elmagrhi, M. (2019). The impact of multi-layer governance on bank risk disclosure	North Africa	Corporate governance

	in emerging markets: the case of Middle East and North Africa. <i>Accounting Forum</i> , 43(2), 246-281.		
	Hassan, A., & Kouhy, R. (2013). Gas flaring in Nigeria: Analysis of changes in its consequent carbon emission and reporting. <i>Accounting Forum</i> , 37(2), 124-134.	Nigeria	Environmental reporting
	Lauwo, S., & Otusanya, O. J. (2014). Corporate accountability and human rights disclosures: A case study of Barrick Gold Mine in Tanzania. <i>Accounting Forum</i> , 38(2), 91-108.	Tanzania	Corporate accountability
	Maroun, W. (2015). Reportable irregularities and audit quality: Insights from South Africa. <i>Accounting Forum</i> , 39(1), 19-33.	South Africa	Auditing irregularities
	Maroun, W., & Solomon, J. (2014). Whistle-blowing by external auditors: Seeking legitimacy for the South African Audit Profession? <i>Accounting Forum</i> , 38(2), 109-121.	South Africa	Whistleblowing by external auditors
	Murphy, J., & Albu, O. B. (2018). The politics of transnational accountability policies and the (re)construction of corruption: The case of Tunisia, Transparency International and the World Bank. <i>Accounting Forum</i> , 42(1), 32-46.	Tunisia	Transnational Accountability Policies
	Nakpodia, F., & Adegbite, E. (2018). Corporate governance and elites. <i>Accounting Forum</i> , 42(1), 17-31.	Nigeria	Corporate governance
	Soobaroyen, T., & Ntim, C. G. (2013). Social and environmental accounting as symbolic and substantive means of legitimation: The case of HIV/AIDS reporting in South Africa. <i>Accounting Forum</i> , 37(2), 92-109.	South Africa	Social and environmental accounting
	Uche, C. O., Adegbite, E., & Jones, M. (2016). Institutional shareholder activism in Nigeria: An accountability perspective. <i>Accounting Forum</i> , 40(2), 78-88.	Nigeria	Shareholder activism
	Uche, C. O., & Atkins, J. F. (2015). Accounting for rituals and ritualization: The case of shareholders' associations. <i>Accounting Forum</i> , 39(1), 34-50.	Nigeria	Private Investors meeting
	van Staden, C. (2003). The relevance of theories of political economy to the understanding of financial reporting in South Africa: the case of value-added statements. <i>Accounting Forum</i> , 27(2), 224-245.	South Africa	Political economy of financial reporting
<i>Sustainability Accounting Management Policy Journal</i>	Abou-Warda, S. H. (2014). Mediation effect of sustainability competencies on the relation between barriers and project sustainability (the case of Egyptian higher education enhancement projects). <i>Sustainability Accounting, Management and Policy Journal</i> , 5(1), 68-94.	Egypt	Sustainability competencies

	Egan, M., & Agyemang, G. (2019). Progress towards sustainable urban water management in Ghana. <i>Sustainability Accounting, Management and Policy Journal</i> , 10(2), 235-259.	Ghana	Sustainable water management
	El-Bassiouny, D., & Letmathe, P. (2018). The adoption of CSR practices in Egypt: internal efficiency or external legitimation? <i>Sustainability Accounting, Management and Policy Journal</i> , 9(5), 642-665.	Egypt	CSR practices
	Haji, A. A., & Anifowose, M. (2016). The trend of integrated reporting practice in South Africa: ceremonial or substantive? <i>Sustainability Accounting, Management and Policy Journal</i> , 7(2), 190-224.	South Africa	Integrated reporting
	Khalil, D., Ramzy, O., & Mostafa, R. (2013). Perception towards sustainable development concept: Egyptian students' perspective. <i>Sustainability Accounting, Management and Policy Journal</i> , 4(3), 307-327.	Egypt	Sustainable development
	Machanguana, C. A., & Idalina, D. S. (2021). Exploring mining multinational resettlements and corporate social responsibility in emerging economies: the case of the company VALE, SA in Mozambique. <i>Sustainability Accounting, Management and Policy Journal</i> , 12(3), 591-610.	Mozambique	CSR
	Pitrakkos, P., & Maroun, W. (2020). Evaluating the quality of carbon disclosures. <i>Sustainability Accounting, Management and Policy Journal</i> , 11(3), 553-589.	South Africa	Carbon disclosures
	Roux, C. L., & Pretorius, M. (2019). Exploring the nexus between integrated reporting and sustainability embeddedness. <i>Sustainability Accounting, Management and Policy Journal</i> , 10(5), 822-843.	South Africa	Integrated reporting
	Sánchez-Hernández, M. I., Carvalho, L. C., & Inna, S. P. (2019). Orientation towards social responsibility of North-West African firms. <i>Sustainability Accounting, Management and Policy Journal</i> , 10(2), 365-394.	North west Africa	Social responsibility
	Sani, D. M. (2020). Clean development mechanism and carbon emissions in Nigeria. <i>Sustainability Accounting, Management and Policy Journal</i> , 11(3), 523-551.	Nigeria	Carbon emissions
	Setia, N., Abhayawansa, S., Joshi, M., & Huynh, A. V. (2015). Integrated reporting in South Africa: Some initial evidence. <i>Sustainability Accounting, Management and Policy Journal</i> , 6(3), 397-424.	South Africa	Integrated reporting
	Simnett, R., & Huggins, A. L. (2015). Integrated reporting and assurance: Where can research add value? <i>Sustainability Accounting, Management and Policy Journal</i> , 6(1), 29-53.	South Africa	Integrated reporting

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<i>Review of Accounting Studies</i>	Chamisa, E., Mangena, M., Hamutyinei, H. P., & Tauringana, V. (2018). Financial reporting in hyperinflationary economies and the value relevance of accounting amounts: Hard evidence from Zimbabwe. <i>Review of Accounting Studies</i> , 23(4), 1241-1273.	Zimbabwe	Financial reporting