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Editorial - Methodological Issues in African Accounting Research: Towards Alternative Theories and Methods

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1. Introduction

The purpose of this special issue is to advance the knowledge and discussion around alternative methodologies in accounting research on African countries. Albeit from a relatively low base, there has been a gradual increase in African accounting research and articles published in major accounting journals, thereby representative of a growing voice of African scholarship (e.g. Neu et al., 2010; Soobaroyen and Ntim, 2013; Goddard et al., 2016; Bakre et al., 2017; Ntim et al., 2017; Mbelwa et al., 2019; Lassou et al., 2018; Lassou et al., 2019; Kan et al., 2020; Jayasinghe et al., 2020; Lassou et al., 2021; Moses and Hopper, 2022). However, until recently, a large number of empirical studies draw on the positivist perspective, adopting quantitative methodologies and market-based theories. Many of the accounting research contributions on African accounting can be also attributed to diaspora academics based in international universities (Hopper et al., 2009; van Helden and Uddin 2016; Ashraf et al., 2019). Thus, it is not surprising to note that very few studies have gained centre stage in relation to non-market-based approaches (e.g. Neu et al., 2010; Lassou et al., 2018; Lassou et al., 2019; Jayasinghe et al., 2020).

Although this positivist tradition of accounting research can, in general, report on the associations between accounting practices and firm/contextual variables, this approach inherently comes short on explaining, exploring or examining the complex and challenging political, economic and cultural issues, and their implications for the role of accounting in African countries (van Helden and Uddin, 2016). Even though no one perspective can provide a complete picture of the reality of accounting practices in Africa, these publication patterns indicate the importance of identifying fertile areas for future research, presenting a case for a variety of different/alternative theoretical and methodological perspectives to enhance our understanding on critical issues on African accounting. Arguably, therein lies the richness of the insights that one could leverage a credible case for change. This special issue offers the opportunity to create a forum, debate

and reflection on this topic, particularly on what has been done and what can be done in African accounting studies, in terms of methods, theoretical paradigms and challenges of this change.

2. Rediscovering alternative methodologies in theorizing African accounting (research) problem.

As already indicated, the contributions to this special issue serve to advance knowledge and discussion around potentially useful methodologies to advance African accounting research. That is, they serve to define alternative methodological strands in theorizing the African problem through plurality of differing implications.

The first paper (Alawattage and Azure, 2022) points to the need for engagement with counter-conduct to enable African accounting scholars to provide empirically specific stories of how the western ‘formula’ becomes negated in the African setting. Through the theoretical angles of governmentality and counter-conduct, Alawattage and Azure argue that the accounting implications of the African problem can be better theorized by contextualizing, historicizing and particularizing them within the theoretical parameters of governmentality and counter-conduct. Their paper potentially challenges the embedded dynamics of neopatrimonialism, crony capitalism, patronage politics and articulation of two publics that are often used as theoretical bases in exploring the multitude of accounting and accountability issues through which the African ‘problem’ manifests itself. By exploring the Foucauldian notions of governmentality and counter-conduct they offer a conceptual schema of how the African question is tackled in critical accounting scholarship and hence illuminate the accounting implications. Thus, their paper helps to provide critical perspectives regarding the opportunities for future African research on the African ‘problem’ -Why is Africa so poor amid plenty? For example, Alawattage and Azure (*this issue*) suggest that for critical accounting scholars, especially those keen on doing ethnographic fieldwork on why and how accounting does not conduct the conduct in Africa, specific empirical instances of counter-conduct can be the focus of analysis. Their paper ably demonstrates how African political and economic actors simultaneously embrace and resist global governmentality by appropriating variables such as neopatrimonialism, corruption, and the coexistence of ‘two publics’ as the cultural-political basis upon which such counter-conduct to the disciplinary imposition is legitimated and normalized.

The need for critical accounting research in rethinking the scope of accounting to embrace wider perspectives and values is also echoed in the Wickramasinghe paper (2022), wherein the issue of lack of methodological plurality is revealed so as to make a case for critical and interpretive approaches to accounting research. The paper notes that accounting cannot be studied only by studying accounting itself but by studying culture, politics, history, and economy in which accounting is complexly implicated and hence mainstream research methodology of testing pre-specified hypotheses appear ill-suited to investigate such contextual ramifications of accounting. Addressing this challenge for researching accounting on Africa, Wickramasinghe’s paper roots for a post-positivistic methodology where researchers detach themselves from the research site and the people therein to reflect upon expressions and interpretations and the observations made to see how they can make sense of social reality. His paper’s core premise is that the post-positivistic methodology is well established in Western research centres in critical accounting, but relatively uninfused in local universities of Africa. The paper argues that

Africa is subject to accounting change and quoting Wickramasinghe et al., (2022), such a change manifests in three intertwined processes: embracing, enforcing and legitimating. The first process has a perspective on international political economy which especially allows researchers to examine how and why some discourses are dominant while others are discounted (Garner, 1996). Wickramasinghe's (2022) paper notes this as an interesting and important question the African accounting researchers may explore. In relation to the second process, the author notes that critical African accounting researchers may explore another related research question to understand how and why mechanisms including regulations, educational programmes, consultancy activities, media coverages, and so forth prevail. The final process offers an avenue for critical African accounting researchers to continuously explore the question of legitimacy of Accounting change programmes in Africa. Thus, Wickramasinghe's (2022) paper provides an inspiration to African (local) researchers to conduct more qualitative and ethnographic studies on local issues in accounting and their complexities in relation global ramifications.

The fourth paper (Khlif & Omari, 2022) in this special issue discusses how social representation methodologies potentially help to fill the gap in the understanding of what lies between individual and social behaviour. Their paper contributes to the understanding of the way globalisation – a polymorphic concept - is reformulated when Tunisian accountants take hold of it, distorting it from its original form. The Tunisian context revealed a weak social representation, largely due to poor inter-individual interactions about and related to globalisation. The concept of globalisation does not represent a value system for Tunisian accountants and more precisely no cultural features or social norms emerge with regard to them. The paper shows that in addition to the technical work done by practitioners, academics also have a role to play by triggering new perspectives to stimulate social change. In the case of Tunisian accountants, they can lead to a greater understanding of the social interpretation of standards, like when contextualisation challenges the goal of harmonisation. Thus, social representation approach highlights the existence of a common vision within groups of individuals, but also of contrasting perceptions between groups, depending on their practices and identities. The paper offers an important methodological input and makes a case for multi-methodological approaches where samples are small and when respondents are time-constrained.

Hopper, Moses and Waweru (2022) pose a question of whether research on accounting in Africa should incorporate paradigm shifts. To address this question, their paper evaluates recent reviews of accounting research in Africa and essentially prompt consideration of nurturing research approaches encompassing plurality of approaches. The paper makes a claim consistent with Ashraf et al. (2019) that 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 as opposed to the few papers on African accounting sensitive to epistemological and ontological issues but which tend to come from authors, often part of the African diaspora, trained in the West. They then conclude that 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 dearth of methodological pluralism and quality accounting papers on the African experience by local African University scholars.

Effectively, this has stifled research incorporating factors pertinent to the African context and problems derived from grounded bottom-up observations. While appreciating the problems locally based researchers face in Africa – the lack of resources, time and encouragement, Hopper, Moses and Waweru (2022) still consider that 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. They call for more consciousness to methodological diversity and seeking of new research agendas to address the plethora of issues facing the continent, by African accounting researchers themselves.

Notably, Ntim (2022) focuses on the writing of a positivist empirical accounting and finance article using data from developing and emerging economies. The author acknowledges a significant increase in the amount of empirical studies in accounting and finance journals that use data exclusively from developing and emerging economies and that employ positivist approaches, relying almost exclusively on quantitative research methods. In the same vein, he notes still a significant number of such studies have been criticised for ‘blindly’ or ‘naively’ applying theories and approaches (‘naïve empiricism’) that are often more appropriate to developed economies contexts rather than the ones on developing and emerging economies. He goes on to say that this tends to impair their distinctiveness, and consequently, their unique role in contributing to broader extant debates in positivist empirical accounting and finance literature. Accordingly, Ntim (2022) sets out to address some of the key issues that authors of such studies may take into account when conceiving, designing and executing their studies based largely on his personal efforts, experiences, insights and lessons learnt, including from other co-authors, colleagues, managers, mentors, supervisors and students over the years. Specifically, he argues that authors of such studies need to fully understand and carefully consider the unique contextual developmental issues, draw insights from appropriate theories, and employ suitable quantitative data and data analyses techniques in executing their studies. In doing so, the distinctive contribution/s of such studies will be enhanced.

Two remaining papers of the special issue problematise two key research sites among the African researchers: (i) sustainability reporting and (ii) public sector accounting and accountability research and highlight the pressing need and directions for future research. First, Cho and Wachira (2022) conduct a comprehensive review of all articles published in 18 high impact accounting journals. They document very minimal scholarly attention on Africa provided within these journals. Cho and Wachira in their paper also focus on the current state of sustainability reporting (SR) and related research areas in sub-Saharan Africa by incorporating the works of other researchers. Their focus on sustainability reporting is essentially informed by two reasons: 1) the growing 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) and 2) the need to demonstrate how contextual differences among countries in the Africa shape the way in which African businesses understand and implement SR. The paper finds that 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 (refer also to Lauwo et al., 2022). The paper also calls for research 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. Especially researchers need to focus on 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 to consider the proclivity of SR in those settings. They advise that 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.

Second, Adhikari and Jayasinghe (2022) examine the achievements, unintended consequences and the changing contexts of public sector accounting reforms in developing countries. As a result, their paper recommends for public sector accounting scholars on Africa to move away from the narrow technical contextualisation and the 'consultancy-based functionalist' approaches offered by New Public Management (NPM) over the last three decades. The paper also advocates rethinking the imposition of the World Bank's development discourses on developing countries and applying the notion of 'development' as more of an analytical concept that can capture the idea of 'publicness', rather than as a phenomenon specific to a developing country context. A potential for public sector accounting research to implicate public value through accounting which could have lasting impacts on African countries' societal and economic development, conflates these two important directions. For example, the paper suggests that extending the scope of interdisciplinary research by connecting the public sector with contemporary developments taking place in other areas such as public management, administration and policymaking by researchers on Africa, contributes to not only promoting theoretical pluralism in public sector accounting research but also allows researchers to reinvent the way in which public sector accounting is implicated in societal issues, such as building financial resilience to tackle the Covid-19 pandemic and austerity, co-production, digitalisation and the hybridisation of public services, climate budgeting and investment, and addressing wicked problems. Moreover, Adhikari and Jayasinghe (this issue) call on scholars to consider development as an alternative ontological position with a suitable epistemological strategy to theorise about how the public sector in developing countries is being accounted for. This is because the notion of development has become more of an analytical concept rather than a context for facilitating public sector accounting research and as such researchers on African accounting phenomena are advised to take development as: (1) an epistemology for tracing accounting history; (2) a discourse being imposed on developing countries; (3) a form of neo-liberal accountability; or (4) as a medium for post-development governance and publicness.

3. Conclusions and future research agendas on accounting research on Africa

Previous researchers have shown that accounting is an essential tool in development mechanisms since it provides information for decisions, planning and control and this may promote accountability and transparency (see, e.g., Hopper *et al.*, (2017). Of importance to African countries, previous researchers also note that the theoretical development and use of social theories in accounting research in developing countries is generally weak (see e.g., Hopper *et al.*, (2009). Yet research potentially brings the marginalised voices of the local stakeholders in emerging and less developed countries which otherwise might not be heard at all (Kolstand & Wiig, 2009).

Although Africa research consists of an important subset of international accounting research and research on emerging economies and we have noted a steady increase in African accounting research, such research counts dismally in total articles published in major accounting journals. Moreover, Lassou and Hopper (2016) have reported limited accounting research in the French speaking countries of Africa. Commentators suggest that Africa is portrayed as backward relative to the Western countries and the Western professional model has been considered supreme for African countries to copy (Komori, 2015). Some accounting scholars highlight the dominance of the Anglocentric view of accounting research and that elite journal reviewers and editors fundamentally challenge research findings from non-Anglo-Saxon countries that contradict those from the Western context (Komori, 2015). Perhaps studies relating to non-Anglo-Saxon countries may be considered useful when they potentially resolve western research questions! Previously some researchers explicating this problem have suggested that unlike in Western countries and Asia where researchers have access to databases, empirical data in Africa has to be collected by hand from the company's annual reports (Ntim, 2016) and there has been a concern on the overall quality of these financial statements (Mostafa, 2017; Nkundabanyanga, *et al.*, 2013). A further significant concern is the presence of incentives and policies (e.g. research funding schemes; rules for students to progress/complete doctoral programmes; academic appointment and promotion criteria) in African institutions that appears, largely unintentionally, to foster the spread of predatory journals and publishing research in such outlets (e.g. Mertkan *et al.* 2021; Callaghan and Nicholson, 2019; Ashraf *et al.*, 2019). Faced with limited tools, methodologies and resources, but yet being pressured to publish, academics and emerging scholars may resort to predatory journals. While the statistics reveal a low extent of publications in the mainstream journals (e.g. Moses and Hopper, this issue; Cho and Wachia, this issue), a great deal of publications do surface in other outlets, often undermining scholarship and rigour. In considering this issue, there is a crucial need to reflect on how to improve the institutional environment and training that would in turn foster better research. Organisations such as the African Accounting and Finance Association (AAFA) are keen to bring resources (academic expertise, networking) to support the development of accounting and finance academics. Other profession-oriented organisations such as the Pan-African Federation of Accountants (PAFA), the African Professionalisation Initiative, the African Organisation of Supreme Audit Institutions (AFROSAI) have actively engaged and are keen to support the development of an African-led agenda for research in accounting and finance.

In addition to the existing recommendations by Cho and Wachira (2022) and Adhikari and Jayasinghe (2022) relating to sustainability reporting and public sector accounting research in Africa, we first identify significant lacunas in our understanding of corporate governance in many countries, beyond the mere (and often symbolic) adoption of governance codes (see Areneke *et al.* 2022) and how such understanding might encourage a reliance on locally appropriate governance practices and principles. Second, research on how accounting operates in non-listed, family and/or smaller scale businesses could be improved to provide a deeper understanding of formal and informal means by which owners rely on accounting and calculative practices. Third, and considering additionally the impact of the Covid-19 pandemic in Africa, locally appropriate technological developments have offered a crucial financing lifeline to small businesses (e.g. Mpesa system in Kenya), which has led to different approaches to the

communication and use of accounting information. Fourth, and as recently set out by Moses and Hopper (2022), research evidence and extant efforts remain focused on a relatively small group of African countries and in particular, non-Anglophone settings (Francophone and Lusophone). For example, not all African countries require IFRS or have adopted a Western-style governance code and while there is typically an absence of capital markets, it would be insightful to explore and conceptualise how accounting and governance operate in these contexts. Finally, our understanding of accounting education (and by extension business-related education) programmes in African academic and/or professional institutions is limited, together with current developments in national accounting professions. Questions could consider how and the extent to which these programmes and professional qualifications deliver in terms of competence, skills and ethics? Do they foster inclusivity (e.g. participation of women and members of other marginalised groups)? As recently highlighted by Lamport et al. (2022), it is also unclear how the accounting profession in Africa is able to effectively regulate ethical and professional conduct.

In conclusion, the aim of this special issue was a response to voices decrying the dearth of accounting research on the African continent. It achieves this by advancing knowledge and discussing alternative methodologies in accounting research that are amenable to African setting. The special issue shows that using Foucauldian notions of governmentality and counter-conduct potentially theorises the accounting manifestations of the African problem. The African ‘problem’ manifests in poor performance in development indicators including widespread poverty, financial indiscipline (e.g., excessive budget deficits and over spending), underdevelopment of the private sector institutions and markets, widespread accounting scandals and malpractices, and continuous high dependency on international aid and loans, while paradoxically representing a key site for valuable mineral, nature and human resources. Neopatrimonialism, patronage politics, crony capitalism and articulation of two publics are structural conditions that underlie the African ‘problem’.

This special issue shows that if the African ‘problem’ is approached from a Foucauldian stance, African variables can be captured as resources of counter-conduct against the Western formulae of governmentality (conducting the conduct) so that Africans can be able to tell their own story (Alawattage & Azure, 2022). Each paper in this special issue has provided a way(s) forward for research on the African experience. Overall, by exploring factors affecting African accounting research (essentially, a lack of methodological pluralism), and assessing gaps and challenges faced by African accounting research, this special issue helps provide critical perspectives regarding the opportunities for future African research. In mobilising contributions from a number of well-established and emerging scholars, we also sought to reveal the significant and untapped potential for research in the field beyond the traditional forays and sunny uplands. To this extent therefore, the special issue provides a convenient starting point for scholars who are interested in conducting accounting research related to Africa.

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Theorising the ‘African problem’ with governmentality and counter conduct

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Abstract

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

Keywords: African problem; governmentality; counter conduct.

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

- Chinua Achebe

“The only way to tell a full story is to tell your own story”

- Erastus Mwencha

1. Introduction: the African question

A vexed and paradoxical question that has been the focus of relentless debate both in the international development literature and within the aid community is why Africa is so poor in the midst of plenty (see, for example, Fielding 2001; Acemoglu 2010; Mills 2011). This question, the ‘African Question’, has puzzled scholars, development actors, and aid agencies for years. Despite its natural resource endowment, decades of structural reforms, and a regular recipient of Western aid, narratives about Africa is often framed in heart-wrenching terms such as “a scar on the conscience of the world” (Blair 2001, p.3), a continent of entrenched poverty and deprivation (Mbaku 2014), a tinderbox of corruption (Bach 2013), and a site where neopatrimonialism pervades (Clapham 1985; Van de Walle 1994). Furthermore, despite billions of investments by development agencies and the aid

community, “Africa’s economic history since 1960 fits the classical definition of tragedy” (Easterly and Levine 1997, p.1203). Trapped in poverty despite frequent reforms, Africa hosts “more countries that rely on foreign assistance for a significant share of their central government income than any other continent” (Whitfield and Fraser 2010, p.342). Its growth tragedy is reflected in painful human scars. Of all the regions in the world for which the World Bank aggregates economic data, none has had a more disappointing economic performance than Africa (Clapham 1996). Africa is the poorest region in the world and the region that remains among the bottom performance in most development indices, and its health conditions are by far the worst on the planet (Sachs et al. 2004). In a nutshell, Africa’s overall economic performance and development have been miserable since the dawn of its independence. As a consequence, the literature on Africa is full of crude stereotypes characterised by unbridled use of pejorative vocabulary that projects an image of a continent consigned to irredeemable misery.

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

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

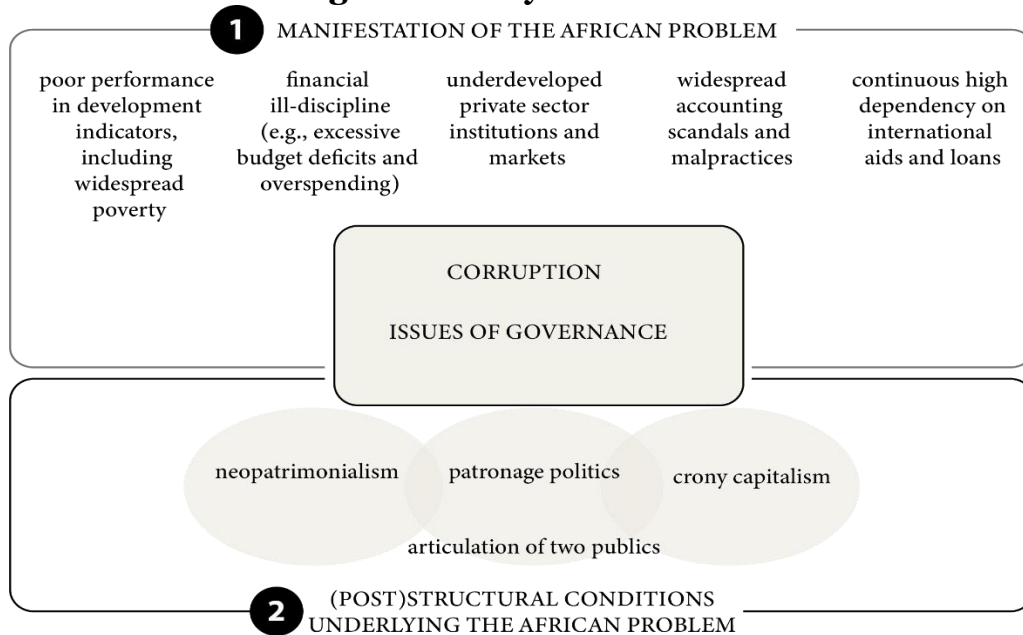
The paper is structured as follows. In section two, we first review critical accounting scholarship on the African question. Section three then discusses the western formula as conducting the conduct, followed by a discussion on the African variables and counter conduct. Finally, section four concludes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

2. Critical accounting views of the African question

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

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

Figure 1: Analysis of the African Problem



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

Soobaroyen et al. (2017), for example, theorise the African question as a governance issue, arguing that "many African countries have significant resources but continue to meet difficulties in leveraging these resources for the benefit of the people" (p.422) because of a perceived crisis of governance. In their appraisal, Soobaroyen et al. (2017) noted that African governments have implemented structural and political reforms designed by mostly the World Bank along with its sister institution – the International Monetary Fund – but attributed the failure of some programmes to generate the desired results to a variety of factors including weak governance, lack of effective political leadership and corruption. Nyamori et al. (2017) echo Soobaroyen et al. (2017) in their

analysis of the African question, locating Africa's problem in the failure of governance, which they argue "deserves urgent attention" (p.1206), considering that "good governance is crucial for poverty alleviation and advancement in the socio-economic living conditions in the continent" (p.1206).

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

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

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

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

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

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

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

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

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

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

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

combines Ekeh's notion of two publics with the Foucauldian notion of governmentality to explore the "lingering effects of colonialism" in the "contemporary processes of socio-political and economic configuration".

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

3. The western formula: conducting the conduct

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

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

modern governmentality over different time-space localities, governmentality always remains real and ideal.

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

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

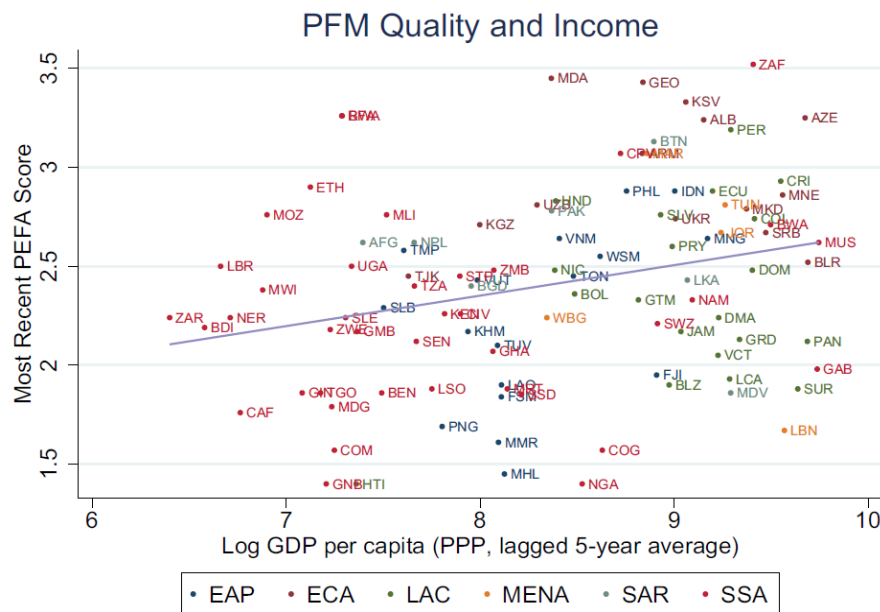
In relation to the necessities of critical accounting academics, Alawattage et al. (2019) argue that theorizing accounting phenomena, especially in a critical tone, involves three interrelated analytical processes: contextualising, historicising, and particularising. The (post)colonial governmentality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

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

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

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

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



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

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

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

4. African variables/dynamics and counter conduct

The notion of counter-conduct accentuates actions and practices – including rationalities, beliefs, and assumptions – which work “against the processes implemented for conducting others” (Foucault 2007a, p.201). In particular, counter-conduct refers to an

act which expresses the will “[...] not to be governed *like that*, by that, in the name of those principles, with such and such an objective in mind and by means of such procedures, not like that, not for that, not by them” (Foucault 2007b, p.75).

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

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

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

Here the notion of counter conduct can take us beyond the conception of mere resistance in explaining how the western formula is negated in the African context. Outright resistance is opposition from outside, choosing not to become a part of the governmentality, its outright rejection. In contrast, counter conduct is performed within the conduct of the conduct, inventing and deploying subtle ways and means of deviating from the rules and procedures that underpin the disciplinary principles and technologies. Counter conduct is not a rejection of being governed (say, by the World Bank) but a rejection of being governed by a particular thing (say, a budget limit on a particular activity). So, politicians and bureaucrats of the African state would not reject or resist the western formula. Instead, they appreciate it and readily import them together with the

lucrative financial packages that come with it. They operate as “partners of development” with the World Bank, and alike. They play an active role in designing and implementing the system of governmentality for Africa, some even dreaming of “Afro-capitalism” and “black capitalism” (Hutchinson 1993). After all, they own the system of governmentality that they jointly designed with their western “development partners”. However, they never let the system conduct their conduct as intended; they ‘counter conduct’ within the system, not outside of it. Neopatrimonialism, crony-connections, patronage politics, and the existence of “two publics” provide the cultural-political basis upon which such counter conduct is legitimated within the wider political apparatuses of the statehood beyond the disciplinary system of bureaucracy (of which accounting is integral). For critical accounting scholars, especially those who are keen to do ethnographic fieldwork on why and how accounting does not ‘conduct the conduct’ in Africa, specific empirical instances of such counter conduct can be the focus of analysis.

5. Summary and conclusions

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

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

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Towards being critical in accounting research within LDCs

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Abstract

In developed countries, since the 1990s, accounting researchers have begun exploring issues in developing countries. The trajectory has now been established as a critical and interpretive project. However, in developing countries, local researchers face a perennial problem of getting this approach institutionalised as quantitative approaches constitute 'the methodology' which dominate their research activities. This paper reveals this issue of lack of methodological diversity in order to promote critical and interpretive approaches to accounting research. This would inspire those local researchers to conduct more qualitative and ethnographic studies on local issues in accounting and their complexities in relation to global ramifications.

Key words: Critical accounting, methodology, qualitative research, LDCs

Introduction

Accounting research in developing countries has taken a critical perspective with an agenda developed in the UK since the 1990s (Hoque, 1994; Uddin and Hopper, 2003; Wickramasinghe et al, 2004; Wickramasinghe and Hopper, 2005; Hopper et al, 2009). Initially, this developed at the University of Manchester and then expanded its enthusiasm to some other British universities, including the University of Essex. PhD students coming from less developed countries (LDCs) had been motivated by the desire to engage in development issues in their home countries coupled with the enthusiasm emerged towards an agenda of critical accounting research (Tinker, 1980; Cooper and Sherer, 1984; Hopper et al, 1987; Chua, 1986) which promoted a political economy approach to accounting which investigated how accounting is implicated in the reproduction of prevailing socio-political and cultural ramifications. The PhD students in British universities extended this approach to LDCs. With the appointments of new PhDs at the universities in Canada, Australia, and New Zealand, doing accounting on LDC issues is now typical.

However, despite the promotion of this approach through a small flood of publications in Accounting, Organizations and Society (AOS), Critical Perspectives on Accounting (CPA), and Accounting, Auditing, Accountability Journal (AAAJ) and its propagation through the hands of returning PhDs to LDCs, 'social acceptance' for those doing critical accounting research within LDCs is relatively absent and a challenge. In this short essay, I will reflect on this issue in view of motivating the readers to take this approach to accounting research and to connect them to the global network of academia. The essay first shows the research environments prevailing in LDCs and then proceeds to

reflect on the critical accounting research trajectory. It extends the reflection to the state of such research in LDCs which then finds a ‘way forward’ to ask three relevant research questions.

LDCS’ research environment

Vibrant research environments for doing such critical accounting studies in LDCs are yet to be established. The delay is owing to the mushrooming of faculty-based annual conferences and journals where most of their academics (except some exceptional researchers) in the social sciences and management (including accounting) are presenting and publishing. This is not the case in the UK and many other Western countries – we don’t have university-based conferences and journals. Instead, here in the West, we present at internationally established conferences where authorities of respective fields of research are attending and publish in internationally reputed, well-ranked journals. We spend years (on average, 2 to 4 years) to get a quality paper published in such a journal. Conference presentation is only a beginning in this journey. We don’t count conference proceedings as publications.

My random investigation of the papers being published in faculty-based journals in LDCs have several fundamental issues which qualify them not to be international and critical enough. First, the research questions they address are not academic enough as most think research questions arise from practical problems which require immediate solutions. Of course, as researchers, we need to guide practice and policymaking but before doing this, we must do the research on that problem by asking an unexplored academic question which can enlighten our understanding of what is going on and why things are happening in a particular manner. For this, as social scientists, we may use a suitable social theory to make sense of the story around the question being posed. In local publications, I cannot see studies with the right academic questions. Instead, in a so-called ‘problem statement’, they formulate some ‘practical’ problems in a particular situation.

Second, most of these publications do not refer to a contemporary academic debate or to a vibrant research theme appearing in authoritative, international journals. Research is inherently international. A local story must be an interesting one to be read by an academic from another country. To make it interesting, it is important to link the local story to such a broader research debate/theme. In the literature review section of the paper, we make this link through navigating a debate/theme to find a gap in which our research questions are located. In this way, we may contribute to that debate/theme. Unfortunately, this is not happening in these faculty-based journal publications. As a result, they are not genuinely international.

Third, most of these local articles predominantly rely on one methodology which I always call ‘the methodology’. It is the hypothetico-deductive, scientific methodology which aims to test hypotheses using quantitative methods. Instead, in the West, researchers promote alternatives as well. They can be ethnographic studies or historical and archival studies with interdisciplinary approaches as I mentioned above. Accordingly, as a camp of researchers in the world, we take historical, sociological, and anthropological approaches and conduct qualitative case studies (mostly ethnographic) to understand what is going on and why things happen in the way we see them. We try to see accounting as a social and institutional practice beyond its technical imperatives. In contrast, most universities in LDCs tend to (unfairly) urge undergraduate and postgraduate students to

uncritically follow ‘the methodology’ giving little academic freedom to think beyond orthodoxies. As I have read 1000s of research proposals, this is the case in many developing countries including in the Middle East. This lack of methodological diversity in research is another feature of ‘under-development’.

Fourth, most articles are prescriptive. While the articles being published in top-ranked international journals extend the current understanding of a particular research debate/themes, most social science researchers in LDCs think that research is to ‘quickly solve’ a practical problem so that they have ‘recommendations’ at the end of most articles. I have seen that, at conferences in LDCs, presenters are asked a typical question: what are your recommendations? Recommendations can be offered by consultancy/policy reports. In a social science academic article (including accounting), we offer a ‘conclusion’ arguing how current understanding of a phenomenon (in a debate/theme) can be extended and how future research should be carried out based on such conclusions and arguments. After conclusions, there may be a short paragraph for policy implications. Beyond such publications, and with a view to make their research more impactful, researchers may translate their research publications into accessible outcomes such as policy briefs, practitioner articles, newspaper coverages, exhibitions, films, and so forth. But we cannot do these if there is no real academic study to draw on.

Consequently, young academics tend to publish in these journals to gain confirmation in their posts and to ascend the academic ladder, thinking it is the way things should happen. Moreover, university teaching in the social sciences is not research informed because this kind of research has little impact on the development of research-informed teaching. Social science and management faculties ‘sustain’ through such local publications and research-less teaching. So, they are adversely ranked according to global university ranking regimes (of course there are other factors being considered in university rankings).

In accounting research, one of the issues is a lack of methodological diversity. On the one hand, researchers believe that research must be conducted only through quantitative methods. On the other hand, most believe that accounting is a set of technical and procedural practices and the researchers’ task is to offer suitable ‘recommendations’ for the improvements of those practices. Even when researchers focus on a genuine intellectual puzzle, most believe that there are no alternatives to ‘the methodology’ which aims to test hypotheses using statistical analysis.

Being critical

Beyond its technical and procedural perspective, accounting can be considered as a normal social science (Volmer, 2009). It is a social and institutional practice interacting with people and their society and culture. It evolves in response to the changes occurring in society, culture, politics, and history and through how people operationalise mundane practices of accounting, be it budgeting, controls, governance, and forms of accountability. As a social science, while accounting is seen as a product of the social (people, society, culture, politics, and history), the social is seen to be influenced by, and reconstituted through, accounting. In this sense, accounting is not a neutral practice that is only confined to its technical and procedural imperatives.

Critical researchers study accounting in relation to the social. They examine how a socio-cultural, and historico-political context interacts with accounting. They find that accounting is a product of a wider political economy and the changes being made to

accounting practices would be conditioned or even prevented by those contextual ramifications. For example, taking a Marxist perspective, Hopper et al (1987) argued that accounting is constitutive of the manner in which the labour process is organised and maintained. They illustrated that accounting favours these processes allowing capitalism to sustain through the alienation of people from their own soul, through the subsumption of their lives in a system of capitalist mode of production, and through the institutionalisation of the continuous accumulation of capital. These arguments were supported by a camp of researchers who aimed to study accounting from labour's standpoint (For a review, see Bryer, 2006).

Beyond this critical extremity, and in view of understanding the 'social' in accounting, other researchers tend to study 'what is going on' in relation to a variety of issues (e.g., Hoskin and Macve, 1986; Preston et al, 1992; Oakes et al, 1998). For example, Hoskin and Macve (1986) took a historical perspective to rely on the ideas of the famous French philosopher, Michel Foucault. They argued that accounting history can be traced beyond the invention of double-entry book-keeping as the schools in the medieval period disciplined students through writing and examinations which led to the development of book-keeping for accounting purposes. They illustrated that it was the knowledge-power relationship which operated on the body of the students in schools in order to exercise the power of that knowledge. This became a new regime of governance through which a form of "objective" evaluation was institutionalised for managing total populations. For example, individuals in different categories of populations became "calculable" subjects within the US industries such as railroads since the 19th century. Such practices were also extended to a system of accountability to be seen in "reciprocal hierarchical observation" and "normalising judgement". Such a type of theorisation was well established in critical accounting research permeating a flood of research publications (for a review, see Armstrong, 1994).

Turning to another French philosopher, Bruno Latour, accounting researchers found that accounting is a fabrication or inscriptions of ideas and practices being developed and enacted through human and non-human actors and their acting networks (Preston et al, 1992; Robson, 1992; Briers and Chua, 2002). For example, Preston et al (1992) found that the introduction of a system of budgeting in a UK hospital was characterised by a process of fabrication rather than a result of rational planning and control system being produced by a hierarchical order. As a fabricated practice, budgeting is result of an acting network of human and non-human actors who are involved in translating the idea of financial planning by enrolling allies and promoting interests towards enacting a system that can be commonly acceptable. Seen from this perspective, accounting, as a technology, faces a fragile and political process through which an economic logic can be enacted for management purposes. Rather than understanding accounting as a fixed and given technology to be universally implemented in any organisation, it is to be understood as a practice being enacted in action. Such studies thus point to a direction for doing critical accounting research using such theories of other disciplines such as sociology.

Another sociological influence on critical accounting research can be seen in the work of Pierre Bourdieu, another French philosopher (Oakes et al, 1998; Kurunmaki, 2004; Jayasinghe and Wickramasinghe, 2011). For example, Oakes et al (1998) investigated how a Canadian cultural heritage was transformed into an economic entity using the language of business planning as an enriched source which operated as a form

of symbolic violence. The researchers examined the process of business planning to understand how this form of violence was operationalised through 'teaching' and utilizing the idea of business planning which was alien to this cultural heritage. In doing so, the managers were able to construct markets, consumers and products resulting in changing the capital into multiple forms, symbolic, cultural, political, and economic. Again, such studies advance our understanding of how accounting operates in such contexts where prevailing practices become scrutinised, challenged, and changed in the service of neoliberal capitalism. In this sense, accounting manifests a logic practice rather than a set of technical and procedural imperatives which were considered as being universal and functional (see, Hopper and Powell, 1985).

Extending to LDCS

These Western analyses of how accounting serves the capitalist (now neoliberal) mode of production were extended to LDCs to examine how their contexts interact with accounting. While the researchers in this camp saw these contexts as unique in that the persistent of capitalist mode of production is subsumed by non-capitalist modes of production (Wickramasinghe and Hopper, 2005), they reported on circumstances where accounting is reproduced differently in relation to such a subsumption. For example, Hoque (1994) found that party politics of Bangladesh which was organised in terms of patronage relations was badly affected by the attempts at privatisation of the Jute Mill of the country; Uddin and Hopper (2001) found that changes in management controls in a Bangladeshi soap manufacturing company was conditioned by the organisation of internal markets of the organisation which was also characterised by traditional social relations; and Wickramasinghe et al (2004) found that such changes made to a Sri Lankan telecommunications company were hardened by the reappearance of the prevailing bureaucracy which was institutionalised with kinship relations.

One common epistemological (the science/way of knowing) strategy the researchers followed was that they examined accounting issues - changes and resistance; developments and failures; and rationales and rituals - in its wider contexts which I mentioned earlier. In doing so, they understand accounting as part of that the respective context rather than a set of neutral practices requiring technical and procedural refinements to address those issues. Hence, accounting cannot be studied only by studying accounting itself but by studying culture, politics, history, and economy in which accounting is complexly implicated. The mainstream research methodology which favours only the use of statistical methods for the testing of hypotheses seems ill-suited to investigate such contextual ramifications of accounting.

In response, most researchers above privilege a post-positivistic methodology based on an ontology (social reality) of relativism, historical materialism, or critical realism (see Alawattage et al, 2017). Their research sites are unique contexts of individual organisations or other forms of social units such as villages or communities. They collect the data through qualitative methods based on the traditions of ethnomethodology, anthropology, and ethnography. They are involved in people's life trajectories in their contexts to see how they were implicated in accounting, controls, governance, and accountability. Their aim is to understand the psychological reality of such implications through a bank of ideas, expressions, opinions, observations, and interpretations produced by those local people. Researchers then get themselves detached from the research site and the people therein to reflect upon those expressions and interpretations

and the observations made to see how they can make sense of a social reality. To this end, they borrow a suitable social theory, mainly from sociology, political science, history, or anthropology, to make sense that social reality (for a review, see Chua, 1986; Baxter and Chua, 2003). This approach is now well established in Western research centres in critical accounting, but the same passion is yet to be infused in local universities in LDCs.

If this infusion is materialised, then the attempt at moving away from ‘the methodology’ needs two interrelated epistemological acts to be recognised and established as highlighted above. When they become immersed with an involvement, the researchers become entrenched in the context not only for approaching and interviewing people but also for understanding their inner psychology through their free expressions and own interpretations in relation to their mundane practices. This act is more anthropological in that the researcher tries to ‘talk their talk and walk their walk’ to understand ‘what is going on’ according to them (Kalir, 2006). The detachment phase through which the researcher finds time for a self-reflection is both a physical and psychological detachment. This gives rise to a ‘post fieldwork’ opportunity to understand the respondents’ interpretations according to wider social relations and institutions which characterise the nature of the context. This is where the researcher mobilises a suitable theoretical perspective borrowed from another discipline and ‘generalises’ the findings through that process of theorisation. As a result, the story being analysed can be a story to be read by other researchers in other contexts.

In doing so, we can find a theory for accounting because accounting has no theory (Alawattage et al, 2017). Such a theory can tell us what we mean by accounting, governance and accountability which cannot be found in mainstream textbooks. When theorising accounting, we can make sense of not only how things are unfolded in relation to a context but also why such things happen in relation to respective ramifications. This is where we see ‘theoretical contributions’ which extend our current understanding of accounting which is often a concern to be addressed when ‘revising’ a research paper for a journal publication. This concern cannot be addressed well if the processes of involvement and detachment were properly executed by which we can transform anthropological fieldwork in LDCs into accounting knowledge which can be considered as an original contribution. The primary purpose of doing academic research is to achieve this.

Way forward

As we now know, LDCs are ex-colonies which are still subject to colonial and postcolonial ‘invasions’ in respect of the practices of accounting in these countries. Despite the arguments for the prevalence of globalisation which points to similar practices everywhere, there is an inevitable dichotomy between the global versus local (Gidden, 2003). In a sense, globalisation is only possible when dominant discourses are embedded in the West and get them disembodied for diffusing them around the globe and re-embedded in the local. This applies to the diffusion of Western discourses of accounting in LDCs. In the last three or so decades, discourses such as balanced scorecards, activity-based costing, strategy, good governance, accountability, micro-finance, and so forth were developed in the West and propagated around the world including LDCs. Given that the West still enjoys its ‘imperial power’, this propagation can easily materialise a modern ‘empire’, despite the persistence of nation states (Hard and Negri, 2000).

Consequently, LDCs are subject to accounting change. This happens in three interrelated processes (Wickramasinghe et al., 2022). First is embracing. Being colonised by Western discourses, LDC policy makers, practitioners, and politicians embrace those discourses. Sometime, this can be a condition being imposed by transnational lending organizations; other time, this can be an institutional isomorphism which inspires the followers to embrace those discourses to avoid any psychological vulnerability. As a result, there is a 'pull' effect on the part of LDCs which popularises Western discourses of accounting in LDCs. This has a perspective on international political economy which allows us to examine how and why some discourses are dominant while others are discounted (Garner, 1996). This is an interesting and important question the LDC accounting researchers may explore.

Second is enforcing. Having embraced dominant discourses, LDCs then enforce local organisations and people to learn and implement them. There are numerous enforcing mechanisms including regulations, educational programmes, consultancy activities, media coverages, and so forth. Within these mechanisms, the power of 'empire' is deployed, the language being used in the respective discourse is loudly pronounced, and local traditions and ideologies such politics and religions are used. As a result, the discourse becomes a regulation to follow, a procedure to routinise, or an institution not to be questioned. In LDCs, centralised and autocratic political powers are instrumental in the materialisation of these mechanisms of enforcement. Critical accounting researchers may explore another related research question to understand how and why such mechanisms prevail.

Finally, when those dominant discourses are practised and enacted in organisations and society, the leaders and followers tend to legitimise what they have followed. Local proponents use a variety of strategies to this end. These include development of political as well as scientific arguments through media and various publications; reporting on performance (against the cost of implementation of new practices) of the projects and organisations in which those discourses were practised; and popularising the practice in question in other projects and organizations. As a result, the discourse becomes a practice and the practice becomes an institution - an unquestionable ritual. In the longer run, such accounting practices may be passive and unimportant, but it would be difficult to change due to the power of embracement, enforcement, and legitimation. Such a change can only be possible when and if another process was embarked upon with an alternative, competing discourse which could become dominant. As critical accounting researchers, we need to continuously explore the question of legitimacy of such change programmes in LDCs.

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Between individual and society level analysis of African countries: the contribution of social representation to accounting research

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Abstract

In this study, we discuss how social representation methodologies can help to fill the gap in the understanding of what lies between individual and societal behaviour. We draw on the complex concept of globalisation and its impact on accounting professions in emerging countries, specifically in Tunisia. Our main contribution was to understand the way such a polymorphic concept as globalisation is reformulated by Tunisian accountants, distorting it from its original form. While the results show a large variation in words associated with the concept of “globalisation”, the context revealed weak social representation, mainly because of poor inter-individual interactions with regard to globalisation.

Keywords: social representations, accounting, Tunisia, methodology.

1. Introduction

While the African context provides a unique environment for accounting research (Mangena & Chamisa, 2008; Okeahalam, 2004), it is still understudied by academia, mostly due to the small academic community and the high difficulty to obtain data (Taurigana & Mangena, 2012). Researchers both in Africa and elsewhere are seeking to foster studies of accounting in the continent. They do it by creating associations (e.g. The African Accounting and Finance Association, Africa Academy of Management) and through an increasing number of special issues on African accounting research such as this one, but findings that can help Africa with specific Accounting issues are still only being generated very slowly. Why and how particular theories or methods are chosen to study an accounting (organizational) phenomenon are major questions for accounting research, especially in “understudied” contexts such as African countries. African studies can generate innovative theories and methodologies due to the complexities of the context,

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such as the socio-political heritage of traditional settings, extensive colonialism, the dominant role of international financial institutions and the economic underdevelopment they say it “suffers”. Hence, the individual and social levels of analysis should be encouraged in databased statistical designs. Among other benefits, these levels could shed light on the risks of imposing imported frameworks, practices and standards on a societal reality that does not suit them.

In general, when (critical) accounting researchers focus on understanding individuals, they mainly use interviews (Kamla, 2019), storytelling (Dillard & Reynolds, 2011) or shadowing (McDonald, 2005). In Africa, many reserachers use questionnaires (Tauringana and Mangena, 2012). In this study, we will discuss how social representation methodologies can help to fill this gap between individual and societal behaviour. We draw on the complex concept of globalisation and its impact on accounting professions in emerging countries, specifically in Tunisia. We shall see how social representations are not just an analytical sum of individual perceptions.

At first glance, globalisation appears to be one of the driving factors for Tunisian chartered accountants. It is viewed as an opportunity to enter new “markets” and therefore to expand opportunities for the profession. For instance, on its official website, the Tunisian Institute of Chartered Accountants (*Ordre des Experts Comptables de Tunisie*) states that: “*Globalisation is one of the most important economic phenomena that will impact our profession in the coming years. We have to prepare ourselves to face international competition (...) to take advantage, to grow (...) to enhance national and international strategic alliances*” (OECT², 2012). Such is the position held by accounting officials in Tunisia. The position of most Tunisian accountants, however, has yet to be ascertained.

The “over use” of the “word” leads to a crucial question; to what extent is the term globalisation used to refer to specific objects and thus serving to structure accountants’ positions towards them? This question implies examining how accountants represent globalisation in order to understand their positions and attitudes. The problem is that many studies have mainly focused on individual representations, which cannot reflect the shared understanding of the studied concept or, in turn, the overall reactions/attitudes among accountants towards globalisation.

We offer an innovative methodology in accounting that explores the social expression of representations. Social representation methodologies offer a group level analysis. They inform on common sense thinking, which is socially produced and shared by the members of the same social or cultural group. Such analysis can reveal how a group of individuals thinks, appropriates and interprets their everyday reality and its relationship with the world. Social representations are mental constructions determined by both psychological and socio-cultural structures. Flament (1982) claims that the homogeneity of a population is not so much the result of consensus among individuals as it is of individuals’ social representations having the same core elements.

This “in-between (individual and society) analysis” approach is difficult to integrate into both US-American and British social psychology (Howarth, 2001). Moscovici (1961), one of the pioneers of the social representation approach, “is interested in the relationship between the socio-cultural inter-subjectivity and the psychological

² *Ordre des Expert Comptables de Tunisie* is the Association of Chartered Accountants of Tunisia.

organisation of knowledge and so emphasises that we need to move towards an active understanding of representations” (Voelklein & Howarth, 2005).

Social representations are constructed through exchanges that are raised by everyday objects. These arise from everyday experiences and communications (informal, media, school, work, etc.) and are made up of a group of beliefs, information, opinions, and attitudes towards a given social object, becoming a specific type of socio-cognitive system. Hence, the meaning of objects is created through a system of social negotiation rather than a fixed and defined mechanism. Thus, social representation is a dynamic phenomenon that consists of competing and sometimes contradictory versions of reality in one and the same community, culture or individual (Howarth et al., 2004).

Finally, the social representations approach provides tools to better identify and act on societal issues (Ben Alaya, 2010). In fact, social representations are forms of symbolic knowledge that are inherent to public life (Deaux & Philogène, 2001). They do not duplicate or reflect an external reality, but are a reality *sui generis* (Viaud et al., 2007). They help people to make sense of their world/profession and to interact within it and with others (Voelklein & Howarth, 2005). Besides, there is sufficient evidence to explain that both traditional and contemporary societies have the capacity to represent different forms of social knowledge (Aikins, 2003).

Globalisation is a polymorphic, unstable concept. It is important to comprehend the plural or hybrid nature of its social knowledge³, especially in Africa, where globalisation and its framework have been more imposed than socio-politically developed. In accounting, an understanding of the social representation of globalisation in an African context can, for example, inform research on global standard issues (adoption, adaptation, etc.) and emancipation options (local practices, local tax mechanisms, etc.).

2. Globalisation and the new order

Globalisation is a successor to the debates on modernity and post-modernity in the understanding of socio-cultural change (Feathershorne et al., 1995). The shift from an industrial manufacturing society to the information society has marked the end of the hegemony of “national” institutions. The global world has begun to replace the nation-state as the decisive framework for social life (Feathershorne et al., 1995) and even more so in the professional sphere. Lehman and Okcabol (2005) stress the importance of the power of (international) institutions - including accounting- in creating reality. Moreover, “globalisation destabilizes our understanding of accounting with associated effects on empire, the environment and the social sphere in which accounting is conducted” (Cooper et al., 2003).

Globalisation is widely discussed by journalists, scientists and experts and is a key goal for many businesses. It is the “triumph of capitalism” (Fukuyama, 1992), or the “final epoch of finance capitalism” (Burbach et al., 1997). For Giddens (2000), it is “a consequence of modernity” that involves time-space distancing and for Robertson (1992) it represents “the compression of the world and the intensification of consciousness of the world as a whole.” Despite the lack of consensus on its origins,

³ This is called cognitive polyphasia (Moscovici, 1961): “Cognitive polyphasia thus refers to a state in which different kinds of knowledge, possessing different rationalities, live side by side in the same individual or collective” (Jovchelovitch, 2002, p. 124), in Voelklein and Howarth (2005).

definition, significance, role or even basic dimensions, globalisation is a concept laden with ideological and symbolic meaning. Petras and Veltmeyer (2001) qualify it as an ideological smokescreen used to divert attention away from the resurgence of imperialist powers. This neo-liberal ideology prepares the whole normalization of the process and promotes the idea of the superiority of the market if “left unfettered by ethical, moral, social or environmental considerations” (Ritchie, 1996). In that regard, globalisation has been shaped by the gradual institution of a new world order, dominated by a small number of industrial powers that are capable of exporting and imposing on a universal scale not only their products but their entire lifestyle (Delazay & Sugarman, 1995; Bourdieu, 1998a).

3. Globalisation, accounting and emerging countries

Literature on globalisation has proliferated since the 1970s. Early theories of globalisation were based on libertarian ideals of global capitalism (Robinson, 2004) that support the development of a transnational capitalist class. They proposed an empire of global capital gradually instituting a “new” universal order” supported by “transnational practices” and rejected any kind of boundaries or limits (geographical, economic, political, social or cultural) (McMicheal, 2012; Sklair, 2000, 2002).

Transnational organisations spread “one-size fits-all” policies promoting development and human growth (Sikka, 2011). The developing countries that fell sway to the dictates of such organisations were and continue to be subjected to western-decided “progress”. For international accounting institutions, developing countries have only just joined the wheel of western-decided “progress” (Hallström, 2004). As a matter of fact and with the ‘guidance’ of international financial institutions, developing countries are increasingly moving from a central economy to a free market system. This shift is influencing the role of accounting and disclosure in these countries (see Dorsa et al., 1995).

From this perspective, globalisation can drastically alter or destroy a host structure, especially in “excluded” economies. The homogenization of consumer markets, often called the “McDonaldization” of global consumption, sheds light on how economic power is almost parallel to the hegemony of western culture and corporation. This extreme situation depicts the so-called imperialism of Anglo-American systems, putting jobs and communities at risk and exploiting the resources of poor countries. Ake (1995) argues that globalisation is the alibi of “global order ruled by an informal cabinet of the world’s economically most powerful countries”. Globalisation can, consequently, be a driver of social conflict.

Increasing research on the “phenomenon” of globalisation has been observed in the accounting literature (Poullaos, 2004, Samsonova, 2009). Debating accounting practices from a global position allows scholars and practitioners to develop critical positions and offers a better understanding of local imperatives versus global forces. Moreover, globalisation destabilizes the common understanding of accounting with associated effects on “the environment and the social sphere in which accounting is conducted” (Cooper et al., 2003). An emerging consensus views globalisation as multi-faceted, “a political, economic, technological and cultural phenomenon ... especially characterised by the growth and speed of supranationalism, supranationalism or supraterritoriality” (Gallhofer & Haslam, 2006, p. 905), pervasively impacting society. Globalisation entails neo-imperialistic expansion and privileging Anglo-American ways, including accounting, thus displacing other cultures’ practices (Botzem & Quack, 2009). Critical studies in accounting (Annisette, 2004; Arnold, 2005; Caramanis, 2002;

Gallhofer & Haslam 2006; Lehman, 2005) underline the hegemony of the Anglo-American accounting model and the narrow capitalistic goals targeting non-western contexts.

On the one hand, accounting is viewed to be strongly connected to strains for globalisation and economic rationalization. This idea tremendously fosters the anchoring of accountants in society, as they provide legitimate, credible and often influential advice to organizations and governments on a variety of issues⁴. On the other hand, due to their conservative status quo, accounting techniques could open the door for transnationals “to exploit, alienate and submerge local values” (Lehman⁵, 2005).

As accounting is a “steering medium” (Power et al., 2003) and has a “mediating role” (Everett, 2003), it could support instruments to develop accountancy for socio-economic globalisation. Depending on the what this word means for people, globalisation can either open the doors to the adoption/adaptation of western practices or can enable and facilitate emancipatory accounting as advocated by Gallhofer and Haslam (2006) or new forms of unorthodox practices and accounting reforms (Hopper et al., 2017). An examination of Tunisian accountants’ social representations of globalisation can inform on this group’s capacity to innovate (or not) in the development of emancipatory accounting for their local economy.

4. Method and data collection

Social representations theory and the evocation method

We build on the structural approach (Abric, 2003) derived from the “figurative core” concept proposed by Moscovici (1976) to capture Tunisian public accountants’ social representations of globalisation. More specifically, to explore the nature and structure of the social representation of globalisation, we use the hierarchical evocation method proposed by Vergès (1992).

Though criticized particularly within British discursive psychology or ignored by Anglo-American scholars (Voelklein & Howarth, 2005), the work by Moscovici (1961, 2nd edition, 1976) on Social Representations is becoming a leading understanding of social behaviour. The aim of Moscovici’s investigations was to understand how knowledge is reformulated as groups take hold of it, distorting it from its original form. A social representation is a socio-cognitive system regulated by its own rules and considers two components: cognitive and social. The former assumes an active subject with a psychological consistency. The latter proposes social conditions in which the representation is created and communicated (Abric, 2003b).

For the purpose of this research, we need to capture the social representation, so the group of beliefs, information, opinions, and attitudes towards a given social object becomes a specific type of socio-cognitive system. This entails learning more about the inner structure of the representation. Two seminal theories help to do this; social representation theory (Abric, 1976) and organizing principles theories (School of Geneva: Doise, 1985). The former assumes that social representation is organized around a central core made up of specific elements and giving sense to that social representation. Without

⁴ For example: organizational reform, contracting out, accountability and governance arrangements, innovation, performance appraisal and risk management.

⁵ Putting the stress on “the effects of globalisation and international accounting on social and natural environments.

this central core, there is no structured social representation. The central core is surrounded by and directly related to peripheral elements. It determines their presence, their weight, their value, and their function. The latter proposes social representations as principles that generate and organize positions that are taken up. Thus, social representations are based on common organizing principles and can lead to different positions or opinions. This theory claims that social representations are content that is structured and hierarchized from a central core to a peripheral system. The components of social representation are ranked and weighted. This structure determines the significance and position of each element within the representation system.

The core element is simple, concrete and coherent. It represents the value system with all the cultural features and social norms of the groups. Thus, the central core is the critical element of the social representation and determines its substance and organization. Hence, individuals have identical significance creation principles. The central core⁶ has two functions (Abric, 2003b); a producing function that creates and transforms the meaning of the other elements, and an organizing function that unifies and stabilizes the social representation.

Peripheral elements are schemes organized around the central core that instantly ensure the decoding of situations (Flament, 1989). The core elements express normality (and not certitude), while the peripheral elements articulate the frequent (or exceptional), but never the odd (Moliner, 1996) and also constitute the interface between the concrete situation and the central core, thus endorsing prescriptive⁷, regulating⁸ and protective⁹ functions (Flament 1989, Abric 1994).

The social representation of any “word” is a dynamic process but it can be very slow and take a long part of people’s lives. Indeed, the core element of the social representation is very stable and makes the shared knowledge visible and clear. This core element, if consolidated, is hard to reshape and requires, as stated earlier, many “exchanges, everyday objects, debates and shared practices” to build. The social representation can dynamically evolve due to its peripheral elements being fragile and volatile. The coexistence of two systems (core and peripheral) reveals the key characteristics of social representations. They are concurrently both stable and moving and also rigid and flexible. Stability/rigidity produces the value system for the group (core) and movement/flexibility permits adaptation to concrete situations (peripheral). The social representation is, however, a mix of consensus and strong inter-individual divergences. Inner consciousness is socially organized by the importation of the social organization of the outer world.

Research method, sample and data collection

To explore the nature and structure of the social representation of globalisation, we distributed a survey to public accountants based in Tunisia. We use the hierarchical evocation method suggested by Vergès (1992), largely tested and used by the Abric team

⁶ The central core is a continuation of the unity cores proposed by Heider (1927, p.19), of the centralized organization proposed by Ash (1946) and of the figurative core proposed by Moscovici (in Abric J.C. (1994), *Pratiques sociales et représentations*, Paris: PUF).

⁷ Or concretization guides actions and reactions by providing a concrete understanding of situations, of the present, etc.

⁸ Or modulation exerts a modifying influence on the social representation to adapt it to environmental changes.

⁹ Supports the contradictions and operates like a defence system to flatten such devastating transformations.

(special issue of *Bulletin de Psychologie*, 2007). This is an evocation questionnaire based on a “driver” word. We ask the respondents to produce three words or expressions related (free associations) to the driver word (globalisation¹⁰), then he/she has to sort them from the most to the least important (Abric, 2003a). The method enables identification of elements of representations by means of a criterion of saliency, which represents both the frequency of occurrence of elements and their average ranking of importance in a corpus of associative responses. This allows us to analyse the content structure of representation and to make assumptions as to whether the elements of representations are related to the core or peripheral areas.

Specifically, we: 1- grouped¹¹ the evocations according to the principle of lemmatization and synonymy, and then 2- crossed the frequency of occurrence and the average ranking in importance of types of responses (hierarchical content analysis, which provides structure of the representation). Cross-referencing of these criteria produces a four-area chart onto which the evocations are arranged. The product of the evocations was organized beforehand, constituting a corpus for analysis, with the natural order of the subjects’ evocations being preserved. We interpret the results with regard to those guidelines:

- Core elements = frequent and important ranking
- Peripheral elements = frequent and non-important ranking
- Contrasting elements = non-frequent and important ranking
- 2nd peripheral elements = non-frequent and non-important ranking

Saliency is measured according to Zipf’s law (Vergès, 2000), which states “that the frequency of a Word decays as a (universal) power law of its rank”¹². We then look for deviations from this theoretical law. The observed distribution may deviate, either for low frequency words (more than expected) or for high-frequency words (less than expected). The law breaks down less frequent words to provide the threshold for the frequency of occurrence. The threshold of salience of elements according to their average rank of importance is equal to the true middle of the scale (1-3) on the basis of which the respondents prioritized their evocation. To explore the content of the representation, we use the “EVOC2000” software developed by Vergès et al. (2004).

In 2011, Tunisia had 783 chartered accountants¹³ registered in the “Institute of Chartered Accountants of Tunisia”¹⁴. All of them were surveyed. From this sample, 112 usable responses were extracted, resulting in a net response rate of 14.3 percent. Data was collected in the second semester of 2010 and the first semester of 2011. The sample, as shown in table 1, is made of 25% women versus 75% men. Average age of the respondents is 33 years old with an average work experience of 6 years.

Table 1. Descriptive Statistics

¹⁰ As we conducted the questionnaire in French, the driver word was “mondialisation”.

¹¹ For example, we grouped “open market” and “without boundaries”. The arbitrage is to keep all the nuances while summarizing the content to obtain a maximum of shared elements.

¹² Ferrer i Cancho, R., Solé, R.V., (2003). “Least effort and the origins of scaling in human language”, *Proceeding of the National Academy of Sciences of the USA*, February 4, vol. 100, (3), 788-791.

¹³ “Expert-Comptables” in Tunisia.

¹⁴ Ordre des Experts Comptables de Tunisie.

	N	Minimu m	Maximu m	Mean	Std. Deviation
Gender	111	1(man)	2 (woman)	1.22	.414
Age	107	24	63	33.24	6.291
Years in Position	110	1	29	6.08	6.416
Valid N (listwise)	112				

5. Findings and discussion

The results show a large variation in words associated with the concept of “globalisation”. 82 different words are related to globalisation. The total number of mentioned words is 333 with 131 words ranked first, 21 words ranked second, and 8 words ranked third. This first result reveals a fragile social representation, maybe under construction.

Table 2. Number of words and their Frequencies

Freq.*	no. words*	Cumulative evocations		Cumulative reverse	
1 *	131	131	39.3 %	333	100.0 %
2 *	21	173	52.0 %	202	60.7 %
3 *	8	197	59.2 %	160	48.0 %
4 *	7	225	67.6 %	136	40.8 %
5 *	3	240	72.1 %	108	32.4 %
6 *	3	258	77.5 %	93	27.9 %
7 *	3	279	83.8 %	75	22.5 %
8 *	1	287	86.2 %	54	16.2 %
9 *	2	305	91.6 %	46	3.8 %
28 *	1	333	100.0 %	28	8.4 %

In between the word ‘globalisation’, which is mentioned 24 times, and the 47 words cited only once, a widespread nature of social representation is observed. We observe economic words (deregulation, free trade, etc.), socio-political words (geopolitics development, immigration, etc.), technological words (Internet, connections, etc.) and region-related ones (China, USA, etc.).

To find out more about the structure of the social representation we crossed the frequency of occurrence and the average ranking of importance of types of responses. The average rank is 1.5 because we asked for 3 evocations. The threshold of frequency is taken from table 2. The matrix should inform us about the core element content (top left corner) as well as the peripheral element context (top right corner). Table 3 shows the four quadrants of the matrix representing the core and peripheral elements, the contrasting elements and the second peripheral elements.

The lexicons situated in the top left quadrant are those of higher frequencies and the most readily evoked, thus constituting the central core of the representation; this quadrant is empty for accountants. Even though we made threshold variations in an attempt to capture something in this quadrant, there is nothing here. This result means that accountants do not yet have a social representation of globalisation. The second quadrant, showing the peripheral elements, indicates the largely economic interface of the social representation. Nevertheless, this observation does not lead to any result in the absence of core elements.

Table 3. Matrix of social representation (frequencies and ranks)

<i>frequency</i> ≥ 28 and average rank < 1.4 CORE ELEMENTS	<i>frequency</i> ≥ 28 and average rank ≥ 1.4 PERIPHERAL ELEMENTS		
	Globalisation	28	1.643
<i>frequency</i> < 28 and average rank < 1.4 CONTRASTING ELEMENTS	<i>frequency</i> < 16 and average rank ≥ 1.4 2 ND PERIPHERAL ELEMENTS		
	Competition	6	1.500
	Delocalization	6	2.333
	Development	9	2.000
	Harmonization	6	2,000
	Internet	8	1.875
	Liberalization	5	1.400
	Fare Trade	9	1.444
	Macroeconomic	5	2.200
	Openness	7	1.714
	Performance	5	2.400
	Privatization	7	1.857
	Suppression-frontiers	7	2.286

The words with lower frequencies, but which are readily evoked, are situated in the bottom left quadrant, called the contrast zone. These have distinct meanings to those in the central core and are able to characterize variations in the representation among subgroups. In the absence of core elements, an interpretation of “capitalism” and “mondialisation” is simply not possible. We can only state that the use of the same word (*mondialisation* in French) as an evocation of globalisation could shed light on the difficulties encountered by accountants to put concrete content into the concept.

To make the data more consistent and understandable, we decided to group the words into categories depicting the dimensions of the concepts. The dimensions help us to aggregate data into more coherent “blocks” of significance. We sort out (manually) 6 dimensions as follows:

- 1- Economy: commerce, exchange, WTO, capitalism, microeconomic, economic development, free trade, free-trade agreements, markets, self-regulation, dismantling, etc.
- 2- Management: cost reduction, opportunities, exportation, production, investment, risk, quality, normalization, integration, economic scale, internationalization, competition, etc.
- 3- Information and communication technology: Internet, inter-connection, innovation, technological progress, etc.
- 4- Domination: barriers, China, USA, dependency, poverty, under-developed countries, domination, power, etc.
- 5- Civilization: evolution, civilization, progress, small world, etc.
- 6- Globality: globalisation, world, universal, universalization etc.

After studying the consistency of all dimensions in depth, we decided to eliminate the sixth because it defines the concept by itself and does not refer to any significance. This led to the following distribution of frequencies:

Table 4. Dimensions: distribution of frequencies.

Dimensions	Number of words	Total frequency	% Frequency
1-Economy	28	70	33,33%
2-Management	23	53	25,24%
3-Globality	7	34	16,19%
4-Domination	19	26	12,38%
5-ICT	7	17	8,10%
6-Civilization	6	10	6,74%

Table 4 suggests that even though the social representation of globalisation is not concrete, it has several, clear dimensions. The economic and managerial dimensions represent together 58.57% of frequencies, which means that the concept of globalisation has a strong framework for the studied accountants. The surprising result is the emergence of domination as a separate dimension. 12.38% of the frequency shows that respondents are sensitive to the threat of this “state of the world”. The globality dimension emphasizes the idea of a lack of clear representations. Obviously, “the attitude vis-à-vis globalisation is related to the way globalisation is thematized” (Viaud et al., 2007).

Our findings show that Tunisian public accountants do not objectify the concept of globalisation. For them, globalisation remains an abstraction and does not interact with their real-life actions or practices. The elements associated to the concept seem to be rather individual cognitions, shared knowledge and lower-level stereotypes. As stated by Flament (1987), objects are not indubitably objects of representation.

These findings are in line with Ben Alaya and Campos Pedro (2007), who ran the same survey among psychology students and found a lack of social representation of the concept of globalisation. This similarity can be unanticipated, first because of the nature and roots of the accountants’ work. As they are supposedly highly involved in (international) standards and economic regulations, we expected the content of their social representation to be consistent, or at least embedded in harmonization and/or normalization standards (IFRS debate).

The second reason for surprise is that OECT (the accountancy profession) was involved for years in a lively debate on the adoption, adaptation or not of IFRS (the decision to adopt the IFRS framework or not took more than ten years and was a complex power play between government and international influences (Khelif & El Omari, 2015). Finally, the government decided to adopt IFRS for public companies on January 1, 2021). The findings show no direct relationships between the concept of globalisation and creating, maintaining and changing the identity of the accounting profession.

Accounting has a role to play in the process of globalisation (Irvine, 2008) and probably not only through multinational corporations’ operations or the regulatory systems of developed countries, as suggested by Arnold and Sikka (2001). Accountants can mirror the imperialism of the major players that are “deeply embedded in the structure of capitalism” (Annissette, 2004 p. 316), because they have the opportunity to re-territorialize capitalism, which they might look to do despite such “emancipation” being difficult because of the irreversible influence of the colonial empires. Accounting practices in Tunisia, as in many other Arab countries (see Kamla, 2007), have been influenced by the Western system and experience, which means they remain subjected to a certain “symbolic violence” (Bourdieu, 1998b). As such, the globality dimension could underline the French ideological campaign. In fact, users of the term globalisation (as

opposed to *mondialisation*) are often closer to the neo-liberal theses. This interpretation, crossed by the weight of the domination dimension, may indicate a major early step towards the construction of a social representation.

6. Conclusion

More than complex, the African context is also ambiguous (Ballandier, 1957). It represents a dynamic mixture of old traditional experiences in confrontation with a concern for professionalisation and compliance with new social standards (Baron, 2007). For example, action in traditional society cannot be expressed as individual freedom, since it relates to the group. In this respect, autonomy (as considered by western societies) does not exist in societies where tradition is the determining factor. In the African context, social representations offer an original methodology to approach the group as a whole and not as a sum of (independent) individuals. Thus, an understanding of these can help to criticise, consolidate or transform the social order (Moscovici, 1976).

Moreover, a focus on accounting as 'language' or 'discourse' or on how language or discourse constitute accounting 'objects' is often found in critical approaches to accounting research. Such approaches typically seek to emphasise how humans express meanings by talking, writing and reading and thereby understand the world, and influence or shape their own actions and those of others (Frandsen, 2016). Social representations can also help future accounting profession researchers who decide to investigate African settings, especially regarding concepts related to power, equality and economic reality by examining the shared meaning of accounting objects or concepts, which is more insightful than merely collecting certain fragmented, individual interpretations. This shared meaning would shed light, for example, on the profession's capacity for emancipation from the pressure of public administrations, and the heritage of domination by colonial hierarchies.

Since the 1990s, social representations have become a dominant topic in social psychology in France. It is interesting to note that the French and English-speaking communities have not criticized this theory from the same perspective. While French critics have focused on originality and methodology, especially in the early years after the concept emerged, Anglo-American critics have stressed the ambiguity of the theory of social representations, judging it to be vague and hence poorly defined. Potter and Litton (1988) claim that social representations do not even warrant the status of a theory. However, Moscovici argues that science is developing within a more theoretical framework that might seem ill-defined but produces interesting data that can be more fruitful than that of a highly structured, dull and sterile scientific programme. He argues that social representation theory is deliberately vague in order to facilitate the development and elaboration of the theory itself (Moscovici, 1985, 1988). Even when Anglophones recognise the importance of social representations, they consider the theory to be a challenge to the dominant American social psychology that is fundamentally individualistic, behaviourist and experimental (Voelklein & Howarth, 2005).

As globalisation is a polymorphic concept, our main contribution was to understand the way it is reformulated when Tunisian accountants take hold of it, distorting it from its original form. The context revealed a weak social representation, mainly because of poor inter-individual interactions about and related to globalisation. This concept does not represent a value system for Tunisian accountants and more precisely no cultural features or social norms emerge with regard to them. The highly

authoritarian political environment may also explain this lack of content and stabilization of the concept of globalisation. Indeed, under the former Ben Ali regime, debates were closely scrutinised and the media was inured to produce nothing other than the dominant propagandist discourse. Such over-control can leave room for individual knowledge and perceptions but cannot help to build a shared social representation of a concept as its meaning is created through a system of social negotiation rather than being fixed and defined. The close relationship between the economic and managerial dimensions and globalisation may be explained by the nature of accountants' activities, but also by the way that everyday experiences and communications (informal, media, education, etc.) are largely influenced by the neo-liberal meaning of globalisation (state and international institutions).

Our research also shows the fragility of being deprived of the opportunity to debate. Work on collective knowledge and competences requires accountants to organize themselves and force change at all levels. They must define these changes as responses to a common problem, as part of a common movement and shared goals. In addition to the technical work done by practitioners, academics also have a role to play by triggering new perspectives to stimulate social change. By objectifying everything, the main object of representations is still to help with interpretation, understanding, and the formation of opinions. As accountants are a small economic action group, we believe that if they can generate a social representation, then they can influence those of larger groups (CEOs, government, etc.).

Social representation methodologies are a strong research tool. They organize experience, regulate behaviour, and confer values to (social) objects (Rouquette & Rateau, 1998). In the case of Tunisian accountants, they can lead to a greater understanding of the social interpretation of standards, for example when contextualisation challenges the goal of harmonisation. The social representation approach highlights the existence of a common vision within groups of individuals, but also of contrasting perceptions between groups, depending on their practices and identities. For example, in the case of accounting, the 'standard' object could have different representations depending on the group: company managers, accountants, tax experts, teachers, etc.

Thus, the study of a collective interpretation of a phenomenon (Durkheim, 1898) can help researchers in the countries of the Big South to understand the new content of 'imported objects' and to better analyse the causal chains involved in some research. If we consider Jodelet's definition of the concept of representation: "a form of knowledge, socially elaborated and shared, having a practical aim and contributing to the construction of a common reality to a social grouping" (1989, p. 53), we can identify areas of cognitive dissonance between a practice/technique of the North and a reality of the South, akin to the study of a graft on the person who receives that graft.

For Moscovici (1969), social representation has a dual vocation: to allow individuals to socially position themselves in relation to an object, and to provide the members of a community with a common reference for communication. For example, in the case of globalisation, the social position of Tunisian accountants does not appear to be entirely positive and this could be used as the basis for a possible emancipation of accounting.

In the context of African countries, where samples can be small, multi-methodological approaches need to be used and alternative models must be proposed (Grenon et al., 2013). The evocation method we have used in this article is very useful when respondents do not have much time to offer. This type of approach is certainly of

interest for exploring the subjectivity of shared knowledge, raising awareness among accounting professionals of certain essential aspects (informal economy, speculation, distribution, etc.) and setting up economic and tax promotion policies adapted to target audiences. Finally, it is interesting to cross-reference the study of the content of representations with an analysis of evaluative proposals, i.e. the attitudes of actors towards the objects studied.

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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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Writing a positive empirical accounting and finance journal article using data from developing and emerging economies: Reflections from selected African studies

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Abstract

There has been significant increase in the amount of empirical studies in accounting and finance journals that use data exclusively from developing and emerging economies in Africa, Asia, Eastern Europe, Middle East, South America and the Caribbean and that employ positivist approaches, relying almost exclusively on quantitative research methods. Whilst this growth is commendable, a considerable number of such studies have been criticised for ‘blindly’ or ‘naively’ applying theories and approaches (‘naïve empiricism’) that are often more appropriate to developed economies contexts rather than the ones on developing and emerging economies. This tends to impair their distinctiveness, and consequently, their unique role in contributing to broader extant debates in positivist empirical accounting and finance literature. In this paper, I set out to briefly address some of the key issues that authors of such studies may take into account when conceiving, designing and executing their studies based largely on my personal efforts, experiences, insights and lessons learnt, including from other co-authors, colleagues, managers, mentors, supervisors and students over the years. Specifically, I argue that authors of such studies need to fully understand and carefully consider the unique contextual developmental issues, draw insights from appropriate theories, and employ suitable quantitative data and data analyses techniques in executing their studies. I hope that in doing so, that the distinctive contribution/s of such studies may be enhanced.

Keywords: Accounting and finance; positive and quantitative empirical studies; journal articles; research context and theory; developing and emerging economies – Africa, Asia, Eastern Europe, Middle East, South America, and the Caribbean

1. Introduction

Globally, the higher education sector has been experiencing decades of sustained reforms, which have steadily, but firmly ‘commercialised’, ‘commodified’, ‘corporatised’, ‘financialised’, ‘managerialised’, ‘marketised’, and ‘privatised’ higher education, often triggered by significant cuts in central government/state funding (Ntim et al., 2017). Such

reforms have also introduced intensive performance management and scrutiny of academic staff in their performance relating to research income, high quality research publications/outputs, and training postgraduate research students amongst many others. This has placed intense pressure on academic staff globally, and for those working in developing and emerging countries in particular.²¹ Consequently, there has been significant increase in the quantity of empirical studies in accounting and finance journals that use data exclusively sourced from developing and emerging economies in Africa, Asia, Eastern Europe, Middle East, South America and the Caribbean that employ positivist, especially quantitative research methods (Moses & Hopper, 2022). Whilst this growth is commendable, a very large number of such studies have been criticised for 'blindly' or 'naively' applying theories and approaches ('naïve empiricism') that are often more appropriate to developed economies contexts rather than developing and emerging economies (e.g., unique economic, political and social context) research settings. This tends to impair the distinctiveness of their findings, and consequently, their unique role in contributing to the broader extant empirical accounting and finance literature. At the same time, the negative consequences of excluding accounting and finance research from scholars in developing countries have been well noted. These included depriving the scientific community of alternative cultural perspectives, diminishing the generalisability and relevance of the findings of developed country studies in developing countries, and impacting negatively on the ability of accounting scholars to contribute to the growth and development of their regions (Moses & Hopper, 2022; Negash et al., 2019). For example, Negash et al. (2019) show that only 1.65% of the over 2,000 outputs that were published in the so-called ten top-tier/mainstream accounting journals from 2012 to 2015 had an author with institutional affiliation from a developing country. More recently, the results of a similar study by Moses and Hopper (2022) were not entirely different from those of past studies. For example, using data relating to 57 *A**, *A*, and *B* rated journals listed on the Australian Business Deans Council rankings from 2009 to 2018, they report that articles on accounting in developing countries published increased by about 36% over their period of investigation. Most of these articles were predominantly quantitative in orientation, addressing different aspects of accounting and auditing issues. In particular, an impressive 1,317 papers published were on accounting in developing countries, but this constituted only a 9.5% of the total publications (13,805) on accounting over the same period. Several factors have been identified by past studies, including the general relative difficulty in publishing in accounting compared with other business and economics disciplines (Korkeamäki et al., 2018), as well as an apparent unwillingness of such top journals from publishing outputs from scholars in developing countries (Negash et al., 2019).

Nonetheless, a major issue yet to be raised and examined carefully is whether the quality of such papers of accounting and finance researchers in developing countries meet the quality standards that are often set by such so-called top/mainstream accounting and finance journals. Discernibly, a considerable number of studies that discuss how to write high quality journal articles for the so-called top accounting and financial journals using qualitative (Ahrens & Chapman, 2006; McNulty et al., 2013), quantitative (Ashton, 1998;

²¹There is intense pressure on academic staff working in higher education institutions in developing and emerging countries in particular partly because usually the corresponding support and resources required to be able to publish such high quality research outputs are scarce or not available at all.

Brown, 2005; Dyckman & Zeff, 2014; Evans III et al., 2015) and literature review (Moll, 2022) approaches exist. One of the main limitations of existing studies that provide advice on how to write high quality quantitative-led academic journal article is that they do not tend to directly address the unique challenges that accounting and finance researchers based in developing and emerging economies face (e.g., resources, training, and access to data). More importantly, how could they execute their studies in order to reach the quality threshold required by so-called top/mainstream accounting and finance journals?

The objective of this paper, therefore, is to focus on how to improve the quality, especially the intellectual originality, significance and rigour (intellectual coherence, credibility and integrity of arguments and assumptions) of the actual paper that may enhance the chances of publishing in such so-called top accounting and finance journal outlets. I seek to do this by addressing some of the key issues that authors of such studies in Africa and beyond may take into account when conceiving, designing and executing their studies, drawing mainly on my²² personal efforts, experiences and lessons learnt over the years from co-authors, colleagues, managers, mentors, supervisors and students. Specifically, I argue that authors of such studies need to fully understand and carefully consider the unique contextual developmental (e.g., unique ownership structures, accounting and auditing challenges, environmental, health and social issues, predominance of informal sector, and governance, regulations, compliance and enforcement problems) issues, draw insights from appropriate theories, and employ suitable quantitative data and data analyses techniques in executing their studies. I hope that in doing so, the distinctive contribution/s of such studies to the larger extant quantitative empirical accounting and finance literature may be enhanced.

The rest of the paper is structured as follows. Section 2 will address the critical sections and issues that positive accounting and finance authors working within a developing country research setting may consider, whilst drafting their journal papers. Section 3 will briefly present some standard, but important issues that positive accounting and finance researchers should address when writing their journal articles. Section 4 will offer brief concluding remarks.

2. Critical sections to consider for your study

2.1 Structure of your paper

Although often not the most difficult issue to decide in positivist accounting and finance studies, it is important to decide very early on how you intend to structure your study. This is because a carefully thought through structure can enhance the intellectual coherence and logical flow of the entire paper. A natural structure for positivist empirical accounting and finance papers that focus on developing and emerging countries, therefore, is: (i) introduction; (ii) research background/context/setting; (iii) theory; (iv) empirical literature review and hypotheses development; (v) research

²²These reflections draw heavily on my shared experiences, interactions and joint research projects with many of my research co-authors, colleagues, managers, mentors, supervisors and students for which I would like to fully acknowledge here. In addition, it relies on a small list of my own papers and that of a few close colleagues, whilst acknowledging that there is a broader positive accounting and finance literature and researchers in developing and emerging countries that insights can also be drawn from.

design/methodology; (vi) empirical results and discussion; and (vii) summary and conclusion. Nevertheless, and depending on the target journal, some alternative presentations and structures are possible. For instance, it is possible to merge the research context and design, split 'empirical results' from 'results discussion', and/or merge 'theory' section with 'empirical literature review and hypotheses development' section. Whatever structure you adopt, it must help in enhancing the natural intellectual flow and coherence of the paper. In the next subsections, I will briefly explain what each of these seven subsections of the paper might contain.

2.2 Writing the introduction and motivation of your paper

The importance of having a sharp, concise and cogent introduction towards successful publication during the academic peer review process for the so-called top/mainstream accounting and finance journals has been widely emphasised (Ahrens & Chapman, 2006; Ashton, 1998; Brown, 2005; Dyckman & Zeff, 2014; Evans III et al., 2015; Moll, 2022; McNulty et al., 2013). In this section, authors need to be able to briefly, but sharply articulate their: (i) central and supplementary research questions and objectives; (ii) summarise the relevant theoretical, empirical and methodological literature, including their possible limitations; (iii) highlight any relevant background/contextual issues and motivation (e.g., unique ownership structures, accounting and auditing challenges, predominance of informal sector, and governance, regulations, compliance and enforcement problems); (iv) briefly articulate the main lines of the proposed contributions to the extant literature; and (v) finally, provide a brief overview of the rest of the research. Some accounting and finance journals may require a brief summary of the findings, either immediately after or before articulating the contributions of the paper.

Depending on the type of journal and its house style, authors typically can write high quality introduction to their studies by adopting one of two major approaches: (i) *structured* introduction approach; and/or (ii) *unstructured* introduction approach. In the structured introduction approach, authors need to be able to carefully identify and breakdown down the key introductory motivation, issues and arguments (e.g., research objective, motivation, theory, empirical literature, contextual literature, and contributions) into smaller subsections, and subsequently addressed such critical issues in a consecutive manner. For example, a section can focus tightly on the 'motivation and problem statement' (e.g., 1.1), where the relevant background/contextual, theoretical, empirical and/or methodological issues, motivation and problems that justify the need to conduct the proposed research. These include limited research, the use of a new theoretical insight, conducting a comparative or cross-country study, the implications of new reforms or regulations, the application of a new methodology, extension of existing research findings with a new or more comprehensive dataset, application to a new research context, and examining the impact of major or recent events, such as financial crises, epidemics and pandemics, amongst others). The next subsections can, then, focus on the key research questions (e.g., 1.2), where the authors need to articulate or summarise their primary and where applicable secondary research questions; research objectives (e.g., 1.3), where authors will need to articulate or summarise their primary and where applicable secondary research questions; research methodology (e.g., 1.4), where authors will need to summarise their main research design, such as the data sources and analyses approach or technique or tool; research contributions (e.g., 1.5), where the authors need to state the unique contributions of their study; research results (e.g., 1.6),

where authors may be required to briefly summarise their main research findings; and finally overview (e.g., 1.7), where authors will be able to provide an overview of their study. A structured introductory approach described above will normally be appropriate for a larger critical, narrative or systematic literature reviews, specific journals, and particularly, research students' theses.

In the unstructured introduction approach, authors will be expected to engage in a balanced, coherent and logical ('free-flow') introductory arguments that will be able to briefly, but sharply articulate their central and supplementary research questions and objectives, summarise the relevant theoretical, empirical and methodological literature, highlight any relevant background/contextual issues briefly, articulate the main lines of contributions to the extant literature, and finally provide an overview of the rest of the research. One effective writing approach that authors can adopt is the 'paragraph by paragraph' approach. In this case, within the first paragraph, authors will be able to summarise or articulate the central and supplementary research questions or objectives in a logical manner. In the second and third paragraphs, authors will be able to briefly articulate their theoretical and empirical literature/motivation with particular focus on highlighting the weaknesses of existing studies and gaps within the extant literature that your current research attempts to contribute to. In discussing the theoretical and empirical literature, authors will be expected to refer to and discuss both relevant seminal/classical and contemporary/recent theoretical and empirical studies. In the fourth paragraph, authors will be able to articulate in a logical and coherent manner any contextually relevant issues (e.g., new policy reforms, regulatory changes, institutional issues, unique features, special events and developments, etc) in order to advance the need to conduct the current study. In the fifth paragraph, authors will then be able to articulate sharply the main contributions of their research against the background that they have articulated (i.e., from paragraphs 1 to 5). In the sixth paragraph, authors will be able to summarise their main findings and finally, provide an overview of their research in the final paragraph. An unstructured introductory approach described above will normally be appropriate for quantitative journal articles aimed at the large majority of the so-called top/mainstream accounting and finance journals.

Chamisa et al. (2018) (*Review of Accounting Studies*), Ntim (2016) (*The International Journal of Accounting*), Mangena et al. (2012) (*British Journal of Management*), Ntim et al. (2012) (*Corporate Governance: An International Review*), Ntim et al. (2013) (*International Review of Financial Analysis*) and Ntim and Soobaroyen (2013a, b) (*Journal of Business Ethics; Corporate Governance: An International Review*) are a small list of Sub-Saharan African focused quantitative empirical accounting and finance studies whose introductory remarks do not only serve as examples of good introductory remarks; but also reflect the structured approach to crafting an introduction using the 'paragraph to paragraph' writing technique.

2.3 Situating your study within the emerging developing and emerging economies' research context

Generally, discussing the research context is important for many positivist accounting and finance studies, but particularly so for those conducted in developing and emerging countries, such as those in Africa. In background section, authors will be expected to discuss in detail the relevant institutional, regulatory, policies, reforms and relevant developments (i.e., economic, political and social changes) within the research context. They will be able to explicitly acknowledge and link directly the contextual issues

discussed to the research questions and objectives. In other words, the research background/context/settings section is where authors need to highlight their reasons for focusing on or situating their study within a particular research context (e.g., country or countries, industry or industries, sector or sectors, institutional issues and time-period or time-periods, etc). In particular, why it is interesting to conduct the current study in that particular research context, beyond merely saying that it is one of the first to do so in the target developing country? To what extent can authors exploit the unique ownership structures, accounting and auditing challenges, economic, legal and political issues, environmental, health and social challenges, predominance of informal sector, and governance, regulations, compliance, and enforcement problems that are common in developing countries to motivate their study? For example, for a study on accounting, auditing, corporate governance, corporate social responsibility, executive compensation, capital structure, ownership structure, disclosure, dividend policy, sustainability reporting and corporate performance, authors should be able to equally highlight any relevant accounting, auditing, corporate governance, corporate social responsibility, disclosure, executive compensation, disclosure and sustainability reforms that have been pursued in that context. They should highlight any changes that have happened, and rely on them to motivate or advance the central 'story' of the paper. This usually entails specific and detail discussions relating to relevant issues contained in the relevant national and international company or corporate laws, accounting and auditing standards and reforms, ownership and capital structure issues, and economic developments and issues, such as financial crisis, as well as the broader social, political, cultural, and religious issues. Often the name of the country only appears as an afterthought with no real engagement with the specificities of this national context.

The discussions relating to institutional setting can be descriptive, but also benefit a lot by being reflective and evaluative, highlighting special characteristics developments and expand on the issues, as well as outlining the inherent strengths, problems, challenges and weaknesses of the matter under discussion. It is important for authors to note that the central issue in this section is not to just describe the contextual, institutional and regulatory issues, but also demonstrate how they are linked to the research questions (and hypotheses) or how they help in advancing the central argument or 'story' that the research is seeking to advance.

Past positivist accounting and finance African studies offer good examples of how to write a good research or institutional setting for the so-called top/mainstream accounting and finance journals (e.g., Chamisa et al. 2018; Ntim, 2016; Mangena et al., 2012; Ntim et al., 2012, 2013; Ntim & Soobaroyen, 2013a, b; Ntim, 2016). For example, Mangena et al. (2012) and Chamisa et al. (2018) highlight the unique economic/political crisis and hyper-inflationary conditions in Zimbabwe in examining corporate governance on performance, and the value relevance of financial reports under historical costs accounting in Zimbabwe, respectively. Similarly, Ntim and Soobaroyen (2013a) discuss the unique ownership structure and affirmative policies, such as black economic empowerment within the South African corporate context as situating their study on the key drivers of corporate voluntary disclosure behaviour in that country. In addition, Ntim (2016) discusses the endemic nature of HIV/Aids in Sub-Sahara Africa, but lackadaisical attitudes of their politicians as a way motivating and justifying his study examining the complex relationships among corporate health accounting, corporate governance and firm value in that region. Furthermore, Ntim et al. (2012, 2013) utilise corporate

governance, corporate social responsibility and risk reporting reforms in South Africa to motivate their study that examined the effects of corporate governance structures on corporate performance and risk reporting among South African firms.

2.4 *Identifying and applying the appropriate theory to your study*

A good positivist accounting and finance paper must have an underlying overarching theoretical framework that can help in holding the entire story of the paper together. In this section, authors are expected to discuss the theory or theories that they intend to use in framing, informing and/or motivating their study. In particular, authors will be expected to identify, and discuss, both seminal or classical (i.e., original) and contemporary (i.e., more recent updates) studies relating to theory or theories of interest. In this case, there are several economic (e.g., agency, resource dependence, transaction cost and signalling theories), political (e.g., political cost or economy theory), psychological (e.g., behavioural, biological, cognitive and risk-aversion theories), social (e.g., ethical, legitimacy, institutional, social role and stakeholder theories) and technological (e.g., diffusion theory) theories that can be relied upon. For example, agency, resource dependence, legitimacy, managerial or class hegemony, political cost/economy, stakeholder, stewardship, institutional, and transaction cost theories have been used in corporate governance studies. Similarly, theories relating to disclosure (e.g., information asymmetry, signalling, and decision-usefulness), executive compensation (e.g., optimal contracting, managerial power, tournament, Wobegon effect, equity fairness and managerial talent theories), capital structure and dividend policy (e.g., agency, pecking order, signalling, market timing, Modigliani and Miller theorem, and trade-off theories), and the adoption of accounting, auditing, corporate governance and management accounting techniques (e.g., diffusion of innovation, contingency, and institutional theories), amongst others, can be used by authors depending on the topic of interest. Observably, authors may either rely on a single theory or multi-theoretical (i.e., combine a number of theories) framework to frame, inform and/or motivate their study. It is, however, important for authors to not only explain their chosen theory/theories by describing it/them, but also by being critical and reflective by pointing out their inherent strengths and limitations. In addition, authors will need to articulate why a specific theory/a group of theories is/are relevant for their study, including how they directly inform the hypotheses development, variable selection, model construction, and analyses/discussions/interpretations of findings.

A number of past positivist accounting and finance studies conducted in Africa offer good examples of how to utilise theories to inform their analyses (e.g., Chamisa et al. 2018; Ntim, 2016; Mangena et al., 2012; Ntim et al., 2012, 2013; Ntim & Soobaroyen, 2013a, b; Ntim, 2016). For instance, Ntim and Soobaroyen (2013a), and Ntim et al. (2013) employ multi-theoretical frameworks that incorporate insights from agency, institutional, legitimacy, resource dependence and stakeholder theories to investigate the determinants of voluntary black economic and risk disclosures, respectively, in South African listed corporations. Similarly, Ntim (2016), and Ntim and Soobaroyen (2013a) employ legitimacy theory, and institutional theory to analyse HIV/AIDs, and CSR disclosures, using a sample of firms from Sub Sahara Africa, and South Africa, respectively.

2.5 Reviewing the empirical literature and developing specific hypotheses for your study

Conducting a well-grounded review of the literature, and consequently, developing appropriate hypotheses is central to successful publication. Thus, in this section, authors will be expected to identify and discuss or review both seminal/classical and contemporary/recent theoretical and empirical literature. They will also be expected to identify and review the relevant contextual literature. In effect, therefore, the empirical literature review and hypotheses section provides a unique opportunity to integrate the three key components of (i) research context/setting, (ii) theory, and (iii) empirical literature relating to the study in an intellectually coherent manner. In this case and in discussing the theoretical and empirical literature, authors will be expected to refer to and discuss both seminal/classical and contemporary/recent theoretical and empirical papers. In particular, authors will be able to review the literature with specific reference to an identified or a number of identified relationships of interests and develop specific hypotheses of interests. In developing their hypotheses, authors will be expected to follow the following steps:

(a) Theory: Authors should first discuss the relevant theoretical literature by demonstrating how it links the variables or predictive relationship of interest together, usually within the first paragraph (e.g., Agency theory predicts that there is a negative relationship between board size and performance). Although the application of theory in this section should be relatively short (e.g., a paragraph) compared with the detailed discussion that may take place in the ‘theory’ section of the paper itself, it should, nevertheless, offer a balanced view of predictability by exploring alternative predictions (e.g., linear, negative, non-linear and positive) of the same theory or multiple theories.

(b) Empirical studies: Authors should then discuss or review the findings of prior studies relating to the variables of interests (e.g., Ntim et al. 2015 report that board size is positively related to market value using a sample of 169 South African listed firms from 2002 to 2011). Here, authors will be expected to discuss several studies, including contrasting ones, such as those reporting negative, positive and/or no relationship or non-linear relationships. It is crucial that the review is exhaustive (e.g., extensive coverage both chronologically and geographically) and up-to-date (e.g., recent studies).

(c) Research background/context/setting: Authors will also be able to discuss any contextually relevant institutional, regulatory, reforms, social, political, economic, and cultural issues (i.e., by drawing on the relevant issues raised in the ‘research background/context/setting’ section) that are relevant to the proposed predictive relationship that you are proposing that are worth highlighting (e.g., the 2019 Ghana companies act suggests that board size should be a minimum of two, but does not set any maximum number). Similarly, the South African 2002 corporate governance code does not set a minimum or maximum number of board size, but suggests that corporations should consider that their boards are balanced in terms of skills, gender, experience, ethnicity, occupation and age in order to make them effective).

(d) Hypotheses development: On the basis of the above discussions (i.e., discussions in sections ‘a’ to ‘c’, authors will be able to set up their predictive hypotheses of interests. Authors will be expected to follow/repeat steps (a) to (d) for each variable or relationship of interests. Carefully following these steps in reviewing literature is likely to result in a set of developed hypotheses that will naturally be well-rooted within the

research context, theory and empirical studies, and possibly offer new insights that may not be already documented within the existing literature.

(e) Integration: It is important that the above main sections of the paper up to this stage (introduction, background, theory, and empirical literature and hypotheses development) do not become or appear to be standalone sections. Instead, authors will need to carefully weave them together such that the augmentation will be intellectually coherent, logical and free flowing throughout the manuscript. This can be achieved by briefly incorporating or dedicating about a paragraph each on context, theory and empirical studies into the introductory remarks, discussing the context and carefully highlighting possible theoretical implications, explaining the theoretical framework with a sharp focus on offering insights regarding potential predictive relationships, and finally, bringing all three nicely together in the 'empirical literature review and development' section, as articulated above. In this case, the introduction offers a powerful summary of the entire paper, and hence, its overall well-documented higher importance in the process of securing successful publication in the so-called top accounting and finance journals.

2.6 Outlining appropriate data and research methodology for your study

The research design/methodology is a critical section in any positivist accounting and finance journal article in determining the rigour of the research. It involves offering a detailed description of, and justification for, the various data and methodological choices that authors will usually make in conducting their study. In the main, authors will be expected to discuss the following issues:

(a) Data sources and sample selection: Authors will be expected to outline their sample and data sources. This can be secondary sources from archival databases (e.g., Bloomberg, Bankscope, Boardex, CRSP/Compustat, Datastream, FAME, Perfect Information, Osiris, World Bank/IMF and WRDS, etc) or primary data sources (e.g., interviews, questionnaire surveys, and annual reports). Authors will also need to explain and justify their sampling technique or sample selection criteria (e.g., random and stratified, etc). In this case, authors will be expected to explain the reasoning for the sample size and selection period.

(b) Variables and measures: Authors will be expected to identify, discuss and classify their variables into: (i) dependent; (ii) independent; (iii) control (firm-level or country-level) and (iv) interaction (where applicable) variables. Authors will be expected to explain how the variables will be measured, including providing summary variable definition table containing how each variable has been operationalised. In discussing the variables, the relationship between the control variables and the dependent variable should be articulated theoretically and empirically by referring explicitly to the theoretical and empirical literature. Each of these can be further discussed as a subsection in this section, and acronyms or mnemonics must be fully defined.

(c) Model specification: Authors will be expected to use equation editor/appropriate software to specify their initial linear regression model, containing their dependent, independent, control and interaction variables, as well as fully explain or define every mnemonic or acronym used. Authors will also be expected to identify and justify why their chosen estimator (e.g., fixed-effects, ordinary least squares, and random-effects, etc) is appropriate for their data and required analyses.

(d) Additional/robustness/sensitivity analyses: Conducting additional analyses in order to test the robustness or sensitivity of the finding is now a standard requirement for any

serious positive accounting and finance journal article. In this case, authors will be able to discuss how they will address potential endogeneity problems (e.g., lagged structure, instrumental variables, two stage least squares, fixed-effects estimation, and GMM estimation, etc), and identify alternative ways of measuring the main dependent and independent variables. Authors can also be upfront about methodological challenges and limitations, such as potential sampling, variable and measurement errors.

2.7 Presenting and discussing the empirical findings of the study

In this section, authors will engage in a detailed presentation, discussion and interpretation of their findings. In particular, authors will be expected to discuss at least the following issues:

(a) Summary descriptive statistics and univariate analyses: Authors should be able to discuss summary data properties or statistics relating to the mean, medium, minimum, maximum and standard deviation relating to their entire dependent, independent and control variables. This should be reported in summary statistics and univariate analyses table. Authors should also not simply describe, but also be able to briefly explain and link the findings back to or compare and contrast with those of prior studies.

(b) Bivariate correlation analyses: Authors should be able to generate bivariate correlation table containing both Spearman (parametric) and Pearson (non-parametric) correlation coefficients. Authors should then be able to briefly discuss and link the results contained in the correlation table back to or compare and contrast with those of prior studies. Authors should also be able to discuss their diagnostics by demonstrating how the data meets ordinary least square (OLS) assumptions of linearity, normality, autocorrelation, multi-collinearity and heteroscedasticity, amongst others.

(c) Empirical results and discussion: Authors should be able to discuss their empirical findings, compare and contrast their findings with those of past studies and highlight their implications. Authors should also compare and contrast their findings with their hypotheses and theoretical predictions. In particular, authors will be able to discuss their results by following these seven steps:

(i) For each variable/hypothesis of interest, authors should be able to state what the findings indicate (e.g., positive or negative) and statistical significance (e.g., non-significant or significant).

(ii) Compare and contrast your findings with your original hypotheses or expectations (e.g., findings offer support/do not offer support for our hypotheses. Alternatively, this finding implies that hypothesis 'x' is empirically supported or not supported.

(iii) Compare and contrast the empirical findings with the predictions of the theoretical literature and highlight consistencies or inconsistencies with the predictions of the relevant theory (e.g., Evidence of a positive relationship between board size and financial performance is consistent with predictions of our agency theory, which suggest that larger boards tend to be poor at advising and monitoring managers due to poor communication, co-ordination and free-riding problems').

(iv) Compare and contrast the empirical results with the findings of past studies (e.g., This result offer support for the findings of 'x' and 'y' that suggested that find a positive relationship between 'm' and 'n'. By contrast, this finding is inconsistent with the result of 'a' and 'b' that reported a negative or insignificant association between 'c' and 'd').

(v) Highlight/use any relevant research/institutional background/context/setting factors (e.g., accounting, auditing, corporate, cultural, economic, governance, legal, political,

ownership and social policy reforms, practices, principles and values) that may explain the results, especially unexpected findings.

(vi) Highlight any implications (e.g., academic, economic, managerial, methodological, policy, practical/professional, research, regulatory and theoretical implications) of the study.

(vii) Repeat steps (i) to (vi) for every other major variable or hypothesis of interests within the study.

It is important to note that although following these steps in presenting, reporting and discussing your study's findings will be generally appropriate for most of the so-called top/mainstream accounting and finance journals, some, especially in the larger business and management discipline journals may prefer a different presentation structure. For example, some journals, particularly in the business and management discipline journals tend to prefer a clear split between 'results presentation and reporting', and 'results discussion and implications', such that they become two separate sections. In that case and depending on the target journal, the 'results presentation and reporting' section may cover steps (i), (ii) and (vii), whilst 'results discussion' section covers steps (iii) to (vii).

2.8 Providing a summary and conclusion to your study

Providing a sharp and reflective conclusion to your study is arguably as important as having a sharp, concise and convincing introduction. In this section, authors will usually be expected to craft a conclusion to their study that may consist of the following five key issues:

(a) Research questions/objectives and methodology: Authors will be expected to briefly repeat/summarise the research questions/objectives and methodology of their study.

(b) Summary of findings: Authors will be expected to briefly repeat/summarise the main findings of their study.

(c) Contributions: Authors will be expected to highlight the main unique contributions of their study, ideally in referring to prior studies that current findings are contributing to.

(d) Implications: Authors will be expected to highlight the academic, economic, managerial, methodological, policy, practical/professional, research and theoretical implications of their study.

(e) Limitations: Authors will be expected to discuss the limitations (e.g., data, econometric/estimation, sampling and statistical challenges) of their study.

(f) Recommendations and avenues for future research: Authors will be expected to make recommendations and suggestions for future research.

In essence, similar to the 'introduction' section, the 'conclusion' section usually offers a reflective summary of the paper, which needs to be crafted in such a way that potential readers will still be able to gain a fair understanding of the study and its contributions/new insights even if they were to skip reading the main content of the paper. A major challenge with the writing of a good conclusion, therefore, is to get the right balance between repetition and reflectiveness. In addition, context, structure and length of introduction can differ widely between journals or among different business and management disciplines. In this case and although the above proposed content and structure will usually be appropriate for most of the so-called top/mainstream accounting and finance journals, others, especially in the larger business and management discipline journals may require a different structure. For example, some may recommend combining the discussion and conclusion sections, whilst others may require separate

subsections for each of the above subsections (e.g., some business and management journals) or either extremely short (e.g., top positivist-oriented accounting and finance journals) or long reflective (e.g., top critical/interpretive-oriented accounting and management journals) conclusion.

3 Traditional issues

Apart from the main content or sections of the study articulated above, there are large number of mundane/traditional issues that authors will need to pay close attention to. It is important to follow the target journal's instruction or guidelines for authors. For example, authors need to identify and choose a catchy, reflective and creative title, as well as informative and error-free abstract. Authors should ensure that the paper fits with the journals aims and remit, including the extent to which the paper does not only build on the larger literature generally, but also that of the target journal specifically (e.g., relevant citations from the target journal). All appendices, equations, figures and tables must be clearly identified, labelled and referred to in the main body of the manuscript or text with signs of where they should roughly be inserted (e.g., insert table 'x' or figure 'y' just about here), but usually collected together at the end of the paper or after the references/any appendices. All tables must be professionally constructed using appropriate software (e., Microsoft word and Stata processor, etc). Authors should avoid copying raw regression outputs from statistical packages, such as SPSS, EvIEWS and Stata, and pasting them directly in the main body of the manuscript. In-text and end-of-text references must be carefully constructed by following the target journal's recommended referencing style. In this instance, it is often useful to look at the type-setting of a few recently published papers in the target journal and follow their type-setting closely. Authors should ensure that sections and subsections are clearly labelled and numbered consecutively. Paragraphs must be justified and as a general rule, each page must be broken down into three paragraphs, if possible and where appropriate. Appropriate line spacing, usually between least 1.5 and 2.0 line spacing should be used. Spelling and grammar checks must be carefully done in order to eliminate any grammatical and spelling mistakes. It may be helpful to consider hiring a professional proof-reader or copy-editor to help in proof-reading or copy-editing the paper. If authors are lucky to secure a 'revise and resubmit' decision upon first submission from the target journal, they should endeavour to conduct a full revision following the editors' and reviewers' comments; and supporting the revisions with full report to editors and reviewers outlining the changes that they have been able to effect or not, and why they have or have not been able to do so. This process is repeated for all rounds of the peer review process until a final editorial decision is rendered.

As previously noted, Chamisa et al. (2018), Mangena et al. (2012), Ntim (2016), Ntim et al. (2012, 2013), and Ntim and Soobaroyen (2013a, b) are a small set of positivist accounting and finance papers that specifically focus on Africa that can serve as good examples of how to conduct such studies.

4 Conclusion

The past decades have witnessed major rises in the quantity of empirical studies in accounting and finance journals that use data exclusively from developing and emerging economies in Africa, Asia, Eastern Europe, Middle East, South America and the Caribbean that employ positive, especially quantitative research methods. Whilst this

growth is commendable, a considerable number of such studies have been criticised for 'blindly' or 'naively' applying theories and approaches ('naïve empiricism') that are often more appropriate to developed economies research contexts rather than developing and emerging economies research settings. This tends to impair distinctiveness, and consequently, their unique role in contributing to the broader extant positive empirical accounting and finance literature. In this paper, I have attempted to briefly address some of the key issues that authors of such studies may take into account when conceiving, designing and executing their studies based largely on my personal efforts, experiences, insights and lessons learnt, including from co-authors, colleagues, managers, mentors, supervisors and students over the years. Specifically, I argue that authors of such studies need to fully understand and carefully consider the unique contextual issues (e.g., within the African research context), draw insights from appropriate theories, and employ suitable quantitative data and data analyses techniques in executing their studies. I hope that in doing so, the distinctive contribution/s of such studies to the larger extant quantitative empirical accounting and finance literature can be enhanced. Developing and emerging research contexts (e.g., Africa) do have a number of distinctive features (e.g., ownership, governance, thin markets, and culture) that ought to be relied upon in a more structured way.

Nevertheless, there are some limitations and clarifications that I need to explicitly make. The paper reflects my personal experiences and preferences, as well as relies on a few of my own publications and that of a few of my close colleagues. There are, however, many other studies and colleagues that employ positivist accounting and finance approaches that publish in the mainstream accounting and finance journals worldwide that can be referred to for further insights. Similarly, these reflections draw on my shared experiences, interactions and joint research projects with many of my research co-authors, colleagues, managers, mentors, supervisors and students for which I would like to fully acknowledge here. Further, this paper focuses mainly on quantitative rather than qualitative accounting and finance authors, researchers and students in developing and emerging economies. Future research, including those in this special issue can focus on the challenges that qualitative researchers based in developing and emerging economies face in their attempt to publish in the so-called top/mainstream accounting and finance journals.

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(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 legitimization 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
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	Luther, R. (1998). The development of fixed asset accounting in South African gold mining companies: Confronting the issues of prudence, matching, periodicity and capital maintenance. <i>Accounting and Business Research</i> , 28(4), 281-295.	South Africa	Fixed asset accounting
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	Rowbottom, N., & Locke, J. (2016). The emergence of <IR>. <i>Accounting and Business Research</i> , 46(1), 83-115.	South Africa	Integrated reporting
	Stolowy, H., & Paugam, L. (2018). The expansion of non-financial reporting: An exploratory study. <i>Accounting and Business Research</i> , 48(5), 525-548.	South Africa	Nonfinancial reporting
	Wallace, R. S. O. (1988). Corporate financial reporting in Nigeria. <i>Accounting and Business Research</i> , 18(72), 352-362.	Nigeria	Corporate financial reporting
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	Zhou, S., Simnett, R., & Hoang, H. (2019). Evaluating combined assurance as a new credibility enhancement technique. <i>Auditing: A Journal of Practice & Theory</i> , 38(2), 235-259.	South Africa	Integrated reporting
<i>Journal of Accounting and Public Policy</i>	Aljughaiman, A. A., & Salama, A. (2019). Do banks effectively manage their risks? The role of risk governance in the MENA region. <i>Journal of Accounting and Public Policy</i> , 38(5), 106680.	Egypt	Corporate governance
	Baboukardos, D., & Rimmel, G. (2016). Value relevance of accounting information under an integrated reporting approach: A research note. <i>Journal of Accounting and Public Policy</i> , 35(4), 437-452.	South Africa	Integrated Reporting
<i>Contemporary Accounting Research</i>	Rahaman, A., Neu, D., & Everett, J. (2010). Accounting for social-purpose alliances: Confronting the HIV/AIDS pandemic in Africa. <i>Contemporary Accounting Research</i> , 27(4), 1093-1129.	Ghana	Social purpose accounting
<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

Public Sector Accounting in Developing Countries: What We Know and What we Still Need to Know in General and in the African Context in Particular

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Abstract

This review paper examines the achievements, unintended consequences and the changing contexts of public sector accounting reforms in developing countries. In so doing, it points to two important directions for advancing public sector accounting research in developing countries in general and Africa in particular. Firstly, it suggests moving away from the narrow technical contextualisation and the ‘consultancy-based functionalist’ approaches offered by New Public Management (NPM) over the last three decades. Secondly, it advocates rethinking the imposition of the World Bank’s development discourses on developing countries and applying the notion of ‘development’ as more of an analytical concept that can capture the idea of ‘publicness’, rather than as a phenomenon specific to a developing country context. This may enable public sector accounting research to implicate public value through accounting, which could have lasting impacts on developing countries’ societal and economic development.

Key words: Developing countries, development discourses, publicness, public sector accounting

Introduction: The Changing Context and Content of Public Sector Accounting Research in Developing Countries

Recent studies have discussed the extent to which public sector accounting research has benefited from the rise of New Public Management (NPM) and New Public Governance reforms (Steccolini, 2019; Bracci et al., 2021). Undoubtedly, the inception of public sector accounting research coincides with the global ascendancy of NPM. Lapsley (1988) observed in the 1980s that there was very little published work on public sector accounting and attracted the attention of accounting researchers by demonstrating some of the distinctive features of the public sector which warranted further research and knowledge creation. These include, among others, its enormous contributions to GDP in most countries (generally around 50%), varied objectives and accountability relationships, as compared with private enterprises and the co-existence of multiple stakeholders who often have incompatible requirements (Kuruppu et al., 2021). However, in the subsequent three decades, public sector accounting has established itself as a separate discipline within accounting research, having witnessed a substantial rise in the number of research papers on the subject and the establishment of various research communities such as Comparative International Governmental Accounting Research (CIGAR) and a special interest

group on 'Accounting and Accountability' within the International Research Society for Public Management (IRSPM).

Extant reviews of public sector accounting research show how public sector accounting has become the technical lifeblood (Olson et al., 1998; Steccolini, 2019) of NPM, helping to translate the embedded neoliberal reforms driven by World Banks' induced development models and discourses into tangible tools and systems, and legitimising the dominance of economic rationality in the functioning of the public sector (Humphrey et al., 1993; Lapsley 2009). However, concerns have been raised as to whether the extensive use of NPM in public sector accounting research, both as the context of research and the conceptual lens through which to examine existing practices and reforms, have weakened its interdisciplinarity, theorisation and policy implications (Bracci et al., 2021). Apart from the criticisms of NPM and its associated neoliberal managerial practices, the connection between public sector accounting research and evolving social issues within the wider arena of the public sector has become relatively blurred, and this has led to public sector accounting scholars calling for a shift in attention to 'publicness', an evolving concept in public sector accounting research in which the focus is on attaining public goals and acting in the public interest (Steccolini, 2019). It has been suggested that, by drawing on the concept of publicness (Steccolini, 2019) and rethinking development as an analytical framework, public sector accounting research could capture diversity, promote theoretical pluralism and uncover the way in which accounting and accountability are implicated in modern democracies and crisis management, including the recent austerity measures and the Covid-19 pandemic. As a result, claims have been made that public sector accounting researchers would be in a better position to demonstrate how this type of accounting accounts for ongoing issues of social significance, including building financial resilience, operationalising co-production digitalisation, resolving 'wicked problems' and addressing climate change (Steccolini, 2019; Kuruppu et al., 2021).

Developing countries are no longer an exception to public sector accounting research. In their recent review of the public sector accounting papers published by the Journal of Accounting in Emerging Economies (JAEE) in its first decade, van Helden et al. (2021) demonstrated that NPM is still very much alive in terms of facilitating public sector accounting reforms, but its propagated benefits, which range from improved service delivery to cost savings, and from performance improvements to better living conditions, have remained unrealised. The continued domination of market-led development discourses pursued by international organisations, mainly the World Bank, and donors since the 1990s, has become an important factor signifying the pertinence of NPM and related public sector accounting reforms in developing country contexts (Jayasinghe and Uddin, 2019; van Helden and Uddin, 2016; Hopper et al., 2009). Extant work undertaken in developing countries has therefore echoed critical views that have accused the efforts of international organisations to disseminate public sector accounting reforms of being disconnected from local contexts, thereby disregarding indigenous involvement and requirements (Adhikari and Jayasinghe, 2017; Hopper et al., 2017). For instance, Lassou et al. (2021) state that the ignorance of local involvement and needs while recommending accounting prescriptions deemed stage-of-the-art in the West has '*contributed to the disappointing pace of economic and accounting reforms in Africa*' (p. 2).

Because of the continuing failure of market-led development discourses in the last few decades, international development agencies have introduced the 'localisation-led' development model and accompanying technology to developing countries (Jayasinghe and Uddin, 2019). This has resulted in international

organisations and governments promoting localisation-oriented accounting techniques such as participatory budgeting (Jayasinghe and Uddin, 2019; van Helden et al., 2021). The adoption of the latter is claimed to be of paramount importance for ensuring grass-roots level empowerment and social accountability. Nonetheless, because they were structured within the neoliberal and NPM framework, such accounting techniques have failed to live up to expectations in developing country contexts (van Helden and Uddin, 2016; Jayasinghe et al., 2020). This is perhaps more evident in Africa. For instance, Alawattage and Azure (2019) show how the notion of social accountability embedded in Ghana's integrated financial management information system has introduced a private sector ethos and self-surveillance rather than promoting local empowerment and emancipation.

Therefore, our objective in this paper, based on a review of public sector accounting research, is twofold. First, we highlight the changing context of market-led public sector accounting reforms in developing countries with a focus on Africa where relevant and discuss the unintended consequences of these reforms. Second, we highlight the recent advancements in public sector accounting research that supplement the localisation of development discourses. Based on these reflections, we then delineate the areas that warrant further research and knowledge creation in public sector accounting research.

Unintended Consequences and Advancements in Market-led Reforms

A large number of papers have been published in recent decades discussing different aspects of public sector accounting reforms in developing countries. Van Helden et al. (2021) state that extant published work has explored the market-led NPM reforms, which have led developing countries to adopt accrual accounting and IPSASs. Jayasinghe et al. (2021) claim that, due to being conceived of as a technical element, international organisations have relied on epistemic communities, involving international consultants, professional accountants and their firms and government elites, to persuade developing countries of the superiority of accrual accounting and IPSASs over cash accounting in terms of ensuring efficiency, effectiveness and transparency in resource mobilisation and service delivery. The actual motives of epistemic community members in promoting the 'one-size-fits-all' application of accrual accounting, as well as their tendency to overlook local practices, have been critically discussed in prior work (Christensen et al., 2019; Jayasinghe et al., 2021).

Different forms of unintended consequences have therefore resulted from the process of implementing these large-scale public sector accounting reforms. These include, among others, reverting to cash accounting and cash basis IPSAS (see the case of Nepal - Adhikari et al., 2012, 2015), the partial and ceremonial adoption of accruals (mainly in South East Asia and Latin America – Harun et al., 2012; Nakmahachalasint and Narktabtee, 2019; Manes Rossi et al., 2016; Brusca et al., 2016; Cavanagh and Benito, 2016; Gomez-Villegas et al., 2020), an escalation of professional conflicts and distrust (see Bangladesh and Sri Lanka – Salah et al., 2019; Adhikari et al., 2021), and a rise in social problems such as corruption and patronage (see e.g. Nyamori et al., 2017; Hopper et al., 2017). In their review of the adoption of IPSASs in emerging economies and low-income countries, Polzer et al. (2021) claim that almost 70% of IPSAS reforms in these countries have either failed to reach the confirmation stage or their alleged confirmation has been manipulated.

Public sector accounting research undertaken in Africa has voiced considerable criticism about such market-led reforms and questioned the extent to which accrual accounting and IPSASs could lead to improved governance and accountability in the

region (Hopper et al., 2017). It has been pointed out that international organisations and donors have failed to recognise the complex institutional and political contexts within Africa and paid little attention to local embedded agency and resistance while imposing Western-based accrual accounting and IPSASs on the continent (Lassou et al., 2021; Soobaroyen et al., 2017). Some of the distinct characteristics of the African management and business practices, as compared with other developing countries, are also discussed in the work by Ndemewah and Hiebl (2021). This has resulted in a large-scale policy failure, creating a space for the proliferation of corruption, clientelism, patronage politics and neopatrimonialism (Hopper, 2017), as is evident from extant work. For instance, Bakre et al. (2017, 2021) have demonstrated how the adoption of IPSASs has promoted corruption in Nigeria by privileging the interests of politicians, other serving and retired public officers and their family members with regard to the sale of houses and the reallocation of national resources. Goddard et al. (2016) highlight the example of the Tanzanian local authorities approving financial statements as fully IPSAS compliant without monitoring, in fulfilment of the requirements laid down by supervisory bodies and donors. The adoption of manipulative strategies is also evident at the central governmental level of Tanzania, as the has government struggled to implement accounting changes imposed by international organisations (Goddard and Mkasiwa, 2016). Moreover, Mbelwa et al. (2019) have questioned the significance of accrual information generated by the Tanzanian central government, given the continued prevalence of the manipulative culture. It is also evident that government accounting reforms have further weakened transparency and accountability in other countries such as Benin, Ghana, Zimbabwe and South Africa (Lassou, 2017; Lassou and Hopper, 2016). More recently and beyond public sector accounting, negative consequences of neoliberalism spreads have also been demonstrated in corporate governance (Kimani et al., 2021) and accounting professionalisation (Ghattas et al., 2021).

Several issues are notable when scrutinising ongoing market-led public sector accounting reforms in developing countries. Firstly, such reforms, by propagating the one-size-fits-all application of accrual accounting and IPSASs, have resulted in more unintended consequences rather than engendering tangible benefits for governance and accountability. However, accounting systems *per se* should not be blamed for policy failure, as the literature shows that failures occur when such systems are imposed in a context where the necessary education, training, infrastructure and commitment to support them is lacking. For instance, a study by Tawiah (2021) claims that a positive relationship between IPSASs and the prevention of corruption may be observed in developing countries if the full accrual based IPSASs are enforced. Technical requirements for reforms, as outlined in prior work (Hepworth, 2017; IPSASB, 2011), should therefore be considered. Lassou et al. (2021) argue that political elites could be more problematic mainly in the African context, as many of them tend to favour weak state regulations and their enforcement to continue abusing their power for political and private gains. More importantly, careful analysis of socio-political feasibility, political interests and other local/societal effects should be undertaken prior to implementing large-scale government accounting reforms such as accrual accounting and IPSASs (Lassou et al., 2021). Additionally, as outlined by Jayasinghe et al. (2021), there is a need to examine whether and to what extent local and beneficial government accounting practices exist in the contexts of developing countries, that meet their information needs and that are sensitive to their '*culture, infrastructure and resource availability*' (p. 4).

Public Sector Accounting Research in the Context of Localised Development

As well as the criticisms of international organisations and epistemic communities and their attempts at promoting accrual accounting and IPSASs, the review of recent work on public sector accounting in developing countries both in Africa and beyond has also identified some advancements and new directions within the research involving a greater focus on localism and society. In terms of advancements, for instance, van Helden et al. (2021) pointed out that the majority of public sector accounting papers published in the last decade by the *Journal of Accounting in Emerging Economies* (JAE) are theory-informed and that a rich variety of theories have been drawn on to study public sector accounting; neo-institutional sociology being the dominant one. In a similar vein, Jayasinghe et al. (2021) have demonstrated the existence of good accounting and financial reporting practices in a number of Sub-Saharan African countries in line with mainstream expectations and qualitative characteristics (timeliness, understandability, openness, relevance, faithful representation and comparability). They argue that, if such practices become more widely adopted, they will provide a solid foundation for improved transparency and accountability both to citizens and a wider international audience. In their editorial review, Kuruppu et al. (2021) delineated the significance of adopting innovative methodological approaches, the interventionist approach serving as just one example, in terms of regaining the relevance of accounting research. In their special issue of public sector accounting in Africa, Lassou et al. (2021) have shown how the rise of critical accounting research has contributed to identifying and reproaching the 'tick box' approach adopted by international organisations, i.e., approving the funding upon adoption of their recommendations, but ignoring the monitoring of the post-implementation progress at local level.

Studies have also shown that the market-led reforms of international organisations have now been supplemented with localised-led accounting, as a part of promoting localised-led development discourses, which emphasise pursuing development through the facilitation of grass-roots level engagement and social accountability (Jayasinghe et al., 2020; Lassou et al., 2021; Alawattage and Azure, 2021). Localised-led development discourses have offered researchers a 'new context' in which to locate their public sector accounting research rather than using them merely as a 'concept'. It has been recognised that, in the last decade, the World Bank alone has sanctioned around \$85 billion for development assistance which promotes public participation (Mansuri and Rao, 2012; Fung et al., 2015). This increased concern with localism also signals that the deliberate and emancipatory role of accounting has been increasingly acknowledged, as well as the potential of accounting to build on and strengthen trust, democracy, inclusiveness and, as pointed out by Steccolini (2019), happiness. However, this again requires a greater attention to 'publicness', the rethinking of development discourses and the creation of 'public value', the absence of which will inevitably result in unintended consequences when facilitating these localised-led accounting approaches. Researchers should disseminate the message that the notion of development is no longer believed to be a context-specific agenda but has instead become a concept through which to facilitate and materialise local issues which are relevant across all contexts. However, this seems yet to be realised.

In fact, unintended consequences of facilitating localised-led accounting reforms are already evident from extant work. In this regard, studies on participatory

budgeting serve as one example. For instance, in their study of participatory budgeting in a Sri Lankan urban council, Kuruppu et al. (2016) showed how participatory budgeting was commandeered by politicians to consolidate and advance their political careers. Jayasinghe et al. (2020) demonstrated how indigenous values and traditions were neglected in Indonesia and how this forced the indigenous communities to duplicate their budget processes. Again, studies conducted in Africa appear to be more concerned about this localisation agenda. For instance, in their study of PB in Benin, Lassou et al. (2021) illustrated how the limited post-implementation evaluation has hindered learning and stifled its effective implementation in the next budget cycle, despite local enthusiasm and support. Similarly, in Uganda, PB has served more as a form of spectacle with no practical and tangible benefits for local inhabitants (Uddin et al., 2011). With few exceptions (Wampler, 2007), both the implementation of PB and the benefits upon which it is propagated - primarily deliberation and emancipation at grassroots levels - have been contested in developing country contexts (Jayasinghe et al., 2020; Kuruppu et al., 2016; Uddin et al., 2011).

Concluding remarks: what do we still need to know?

Following the foregoing review and discussion, two key issues can be highlighted. Firstly, it does not come as a revelation that the market-led NPM reforms have failed to live up to expectations and to meet the aspirations of the citizens of developing countries to restore good governance. Researchers focusing on developing country contexts should therefore move beyond the NPM context and pay more attention to “publicness”, applying it as a central concept or a series of concepts (Steccolini, 2019; Bracci et al., 2021) through which to rediscover public sector accounting. This would enable them to extend the scope of interdisciplinary research by connecting the public sector with contemporary developments taking place in other areas such as public management, administration and policymaking. Not only will this contribute to promoting theoretical pluralism in public sector accounting research but it will also allow researchers to reinvent the way in which public sector accounting is implicated in societal issues, such as building financial resilience to tackle the Covid-19 pandemic and austerity, co-production, digitalisation and the hybridisation of public services, climate budgeting and investment, and addressing wicked problems.

Next, given the unintended consequences resulting from the execution of localised-led reforms, researchers need to reconsider the development discourses imposed on developing countries and in Africa over the last few decades. Central to this is the need to recognise that the notion of development has become more of an analytical concept rather than a context for facilitating public sector accounting research. That said, scholars could consider development as an alternative ontological position with a suitable epistemological strategy to theorise about how the public sector in developing countries is being accounted for. What is striking is that developing countries are apparently involved in an encounter; not only are they exposed to the ensuing discourses of development, but they are also subjected to the institutional conditions imposed by international organisations, mainly the World Bank and the IMF. Invariably, this act of development, that can be conceived of as an encounter, has permeated changing forms of control, governance, and accountability within development projects, processes, and practices, all of which have largely resulted in unintended consequences, further eroding governance and social life in developing countries (Hopper et al, 2009; 2017; Arun et al, 2021).

What is happening in developing countries could perhaps be better understood by consulting the theories of and debates about development. The social sciences have identified these as being evident in the areas of development history, development sociology, development discourse and governmentality, and post-development paradoxes (e.g., Escobar, 2011; Ziai, 2015; Mudimbe, 2020; Taylor, 1979; Roy, 2010; Tsing, 2015). Some of the impetus resulting from this scholarship is apparent in Arturo Escobar's (2011) 'Encountering Development: The Making and Unmaking of the Third-World', Jonathan Crush's (1995) 'Power of Development', and V.Y. Mudimbe's 'The Invention of Africa' (2020). These works, on the one hand, have critiqued the neo-classical economic models used in poverty alleviation programmes and, on the other, offered alternative frameworks to illustrate how the West has exercised its 'superiority' over the Third World.

Public sector researchers may therefore need to adopt a different perspective to explore how development can be promoted by focusing on local issues that have previously been inadvertently marginalised and neglected, and what role accounting and accountability can play to bring these issues to the forefront and facilitate social change. Via such endeavours, authors could take development as: (1) an epistemology for tracing accounting history; (2) a discourse being imposed on developing countries; (3) a form of neo-liberal accountability; or (4) as a medium for post-development governance and publicness. In doing so, public sector accounting research would be enabled to escape from the cage of NPM (Steccolini, 2019) and the development discourses of international organisations, and instead generate public value, which may have lasting impacts on society and the economy within developing countries (Bracci et al., 2021). The importance of embracing such wider perspectives relating to publicness and development is also reflected in the recent call for papers for the special issue of Financial Accountability and Management, entitled 'Beyond NPM in Public Sector Accounting Research: "Publicness and "Localised-led Development"', which is expected to be published in 2023. Similarly, a separate panel, 'Encountering Development and Public Management in the Evolving Post-Covid Era', has been approved for the International Research Society for Public Management's (IRSPM) 2022 conference connecting the wider aspects of publicness and development. Such initiatives envisage both a change in the direction and context of public sector accounting and we encourage public sector accounting researchers to embrace such perspectives in order to facilitate their research in developing countries. This may also enable us to generate wider societal implications from public sector accounting reforms, embrace marginalised voices and acknowledge local practices. At the same time such initiatives may promote interdisciplinarity in public sector accounting research and make it more relevant to practice and policy-making in developing countries in Africa and beyond.

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