Critical accounting research in Africa: Whence and whither

Abu Shiraz Rahaman*

Haskayne School of Business, University of Calgary, Alberta, Canada, T2N 1N4

ARTICLE INFO

Article history:
Received 12 April 2009
Received in revised form 27 October 2009
Accepted 10 March 2010

ABSTRACT

This paper provides a review of the critical accounting literature on Africa highlighting the paucity of studies in this area and outlining the objective of this special issue of Critical Perspectives on Accounting. The paper also provides some directions for future critical accounting research focused on Africa, arguing that the continent presents significant research opportunities for the critical accounting community and therefore joins the chorus for more scholarship in this area.

© 2010 Elsevier Ltd. All rights reserved.

1. Introduction

The objective of this review article is twofold; to highlight the scantiness of critical accounting research focused on Africa and to outline the motivation for this special issue of Critical Perspectives on Accounting. From its humble beginnings in the mid-1970s, the body of literature commonly referred to as “critical accounting” research (Tinker, 2002) or “alternative accounting” research (Broadbent and Guthrie, 1992) has enjoyed a meteoric rise over the last three decades. The overarching objective of this genre of research is an appreciation of the social and organizational contexts of accounting (see Burchell et al., 1980; Hopwood, 1983, 2007) — an endeavor which recognizes that accounting is more than a loose assemblage of technical–rational procedures and processes. The methodological orientation of this literature is largely interdisciplinary and qualitative with an emphasis on the encouragement of “openness and multivocality” for understanding complex accounting and accountability issues through the established works of social theorists such as Foucault, Bourdieu, Latour, and Giddens among others (Ahrens and Chapman, 2006; Gendron, 2009). Since the mid-1970s, this genre of research has broadened our understanding of the discipline of accounting and has allowed the accounting “research community to collectively produce socially relevant knowledge” that otherwise would not be possible (Gendron, 2009, p. 127).

At its infancy, the innovativeness of critical accounting research and the “sense of newness” it created (Hopwood, 2007, p. 1367) engendered considerable resistance from the established accounting research community, particularly, the elite US journals. Today, three major research outlets; Accounting, Organizations and Society (first issue in 1976), Accounting Auditing and Accountability Journal (first issue in 1988), and Critical Perspectives on Accounting (first issue, 1990) are flagship journals for this genre of research. Together these three journals have published approximately 2374 papers, as of February 2009, averaging almost 100 papers annually. Like most previous accounting development issues (Wallace and Briston, 1993), however, a careful content analysis reveals that the advanced Western capitalist countries constitute the prominent empirical realm of the current critical accounting literature, which potentially runs the same risk of “ethnocentrism” that is usually associated with mainstream accounting research (Rahaman, 1997; Rahaman et al., 1997). For example, since its inception in 1990 Critical Perspectives on Accounting has published 651 articles in 108 issues, of which only nine articles are
focused specifically on African issues. In a special forum on critical accounting in differing national contexts (published in Critical Perspectives on Accounting, Volume 13, Number 4), the continent of Africa appears to have been one that did not receive any coverage. This clearly is a huge oversight, in light of the observation that the “blending of the general and specific ensures that critical accounting research does not stagnate in particular issues [contexts] and projects, but retains its vitality and versatility” (Tinker, 2002, p. 431). This oversight however, does not in any way diminish Tinker’s (1980) pioneering efforts in introducing Africa as an important empirical context to the critical accounting community.

Against this backdrop, this paper provides a review of the critical accounting literature on Africa, highlighting the paucity of studies in this area and making suggestions for future research. The framework used for this review categorizes the literature into two main streams; the first category focuses on studies that explore the history of accounting and its trajectory of development in the continent. The category also reviews works that highlight the unique indigenous, social, cultural, and institutional aspects of accounting in Africa including historical papers that explore the development of accounting practice in traditional subaltern African communities. The second stream of research that is reviewed focuses on accounting and the political process, including public sector governance in Africa. In particular, this category reviews the literature on government sector financial management and accountability, including external reporting and the processes of auditing that some describe as “alien” technologies in the African culture (Johnson, 1992). Papers in this category also include those that explore the role of the World Bank and other international development agencies in the diffusion of management control and financial management systems and practices as part of wider lender-driven reforms within the continent.

The rest of the paper is organized as follows: in the next two sections, we provide a review of the critical accounting literature on African using the above frame of reference. The two sections draw together the literature that explores the political and historical challenges of the continent and the significance of accounting in mobilizing its socioeconomic development endeavors. The principal objective is to provide a foretaste of the richness of the African cultural, historical and political context and the potentialities of critical accounting and accountability research within that context. Before concluding, we provide summary insights including suggestions for future critical accounting research in Africa.

2. The history of accounting and its development in Africa

Despite the archaeological significance of Africa, not very much is known about the cultural and social context of the continent beyond the extreme poverty images often documented in media circles. With a landmass three times the size of continental United States, Africa boasts fifty-three sovereign countries with significant cultural and socioeconomic diversity—a continent that some have described aptly as “a rich mosaic of diversity” (Schraeder, 2004, p. 2). Over the last couple of centuries Africa has come under significant Western influence, none more direct than the colonization of the continent by various Western powers and the more subtle Christian evangelism that now has a major stranglehold south of the Sahara (Falola, 2004).

Scattered early scholarship on the enigmatic concept of development suggests a crucial role for accounting in any poverty alleviation programs in the continent (see for example, Belkaoui, 1994; Enthoven, 1973). However, the unquestionable capitalistic basis of accounting has some scholars questioning its relevance in the traditional African context (Asechemie, 1997), especially when “blind imitations” or transplantation of Western accounting practices are becoming ubiquitous (see also Wallace and Briston, 1993). For example, exploring the pre-colonial Nigerian context, Asechemie (1997) notes that the unique African social order and the communal labour system central to the African mode of production renders problematic the Marxian labour process inspired accounting literature, in part, because of the absence of an exchange value for labour (p. 380). Accounting in such a context, Asechemie notes, requires a focus on the huge “social value of labour” that is almost non-existent in Western accounting practice. In his critique of Asechemie, Wallace (1997) observed that while “much of the literature on accounting is not designed to deal with African problems” (p. 395), the labour process theory literature may be consistent with aspects of “the economic structure in traditional African societies that promote the exploitation of the poor and weak by the rich and strong” (p. 406).

Extending the historical research in the Nigerian context, Annissette (2006, p. 399) explores the ancient Yoruba (one of the dominant Nigerian tribes) accounting and accountability practices and suggests that “by taking accounting history research beyond the familiar settings of Europe and the West we create the potential for profound growth in our discipline”. Such studies are more important today, particularly, given the effects of globalization of finance and economic activity and the evolving ‘new’ global economic order or even dependency relationship between the West and developing countries, more generally. How are African traditional accounting and financial management practices clashing with the forces of globalization and to what extent are “transplanted” Western accounting practices shaping the social order in traditional African communities? This likely symbiotic or even cannibalization relationship between the traditional African accounting practices and imported Western accounting practices needs careful empirical investigation.

In his historical study of the ancient Egyptian context, Ezzamel (2009, p. 348) explored the role of accounting in the (de)construction and (de)stabilization of “the assemblage that formed the heavenly order” in ancient Egypt—an order that involved the gods, Pharaohs, the living and the dead “linked together through the concept of Maat” (p. 354). The paper
دریافت فوری متن کامل مقاله

امکان دانلود نسخه تمام متن مقالات انگلیسی
امکان دانلود نسخه ترجمه شده مقالات
پذیرش سفارش ترجمه تخصصی
امکان جستجو در آرشیو جامعی از صدها موضوع و هزاران مقاله
امکان دانلود رایگان ۲ صفحه اول هر مقاله
امکان پرداخت اینترنتی با کلیه کارت های عضو شتاب
دانلود فوری مقاله پس از پرداخت آنلاین
پشتیبانی کامل خرید با بهره مندی از سیستم هوشمند رهگیری سفارشات