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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 at al., 2019; Lassou et al., 2018; Lassou et al., 2019; Kan et al., 2020; Jayasinghe at 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 at 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 (2023), 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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