

Accounting polycentricity in Africa: Framing an ‘accounting and development’ research agenda

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ABSTRACT

This paper reviews the accounting literature on Africa development using the notion of polycentricity. The revived debates on accounting in developing countries indicate the need to link accounting and development, which implies that the accounting literature neglects the elements to do so. We question this starting from two points of reasoning. First, the exclusion of scholarly contributions from less developed countries in the international academic debates has been widely acknowledged. Second, over recent years, numerous contributions on organizational and accounting issues have appeared, but are too fragmented to constitute a coherent academic and intellectual corpus. Our review draws on 171 papers on accounting research on Africa in 33 accounting journals over the past four decades, utilizing an accounting and development research framework of polycentricity, which has two major features: actors intervening at three analytical levels (constitutive, collective, and operational) and their actions, to identify areas that may sustain the growing momentum of accounting and development research.

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*“Great things frequently have small beginnings . . .” (*Sy, 2010, p. 443)¹*

“ . . . development issues need open, imaginative, problem-based approaches that transgress disciplines and forms of accounting.” (Hopper, Tsamenyi, Uddin & Wickramasinghe 2009, p. 470)

1. Introduction

Why is the debate on the accounting–development relationship important? Wallace (1999) argued it is because accounting should reflect society's challenges, betterment, and changes people aspire to. Accounting reforms in less developed countries (LDCs) are often conditions for assistance, incorporating development policies of external actors and international donors, especially the International Monetary Fund (IMF) and the World Bank (WB). Such reforms usually reproduce ideologies that developed or developing countries alike experience, especially capitalism (Chiapello, 2007; Mihret, Mirshekary & Yaftian, 2020), globalization (Hopper et al., 2017), or (neo)liberalism (Andrew & Baker, 2020; Chiapello, 2017).

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¹ Following Chiapello (2017), references preceded by an asterisk (*) are part of the accounting literature on Africa we surveyed for the purposes of this paper. These articles are in Appendix A, and are distinguished from the references list.

Hopper et al. (2017) advocate an expansive meaning and role of accounting within development:

"...We see accounting as being involved in the accountability of all constituents in society, and providing information for planning and control directed at broader development goals. Thus accounting is not just an economic tool but also a social and political means of helping to improve the quality of life of poor people and to enable them to gain greater participation in democracies; it is present in social interaction not just formal reports, in words not just numbers, and should monitor not just financial flows but also social and environmental factors." (Hopper et al., 2012a, p.2)

This multi-tier, holistic, and transformative definition is more expansive than conventional accounting ones and extends accounting's development role beyond just promoting economic growth. Although Hopper et al. (2017) note that academic work linking accounting to development goes back to Enthoven (1965, 1973), development has not been a prominent terrain for accounting researchers. Nevertheless, recently (circa the early 1990s), an increasing number of studies have explored this area (e.g., Jayasinghe & Uddin, 2019; Rahaman, 2005; Samuels, 1990), including work on Africa (Wallace, 1999).

Within development studies, "development" remains a controversial and disputed notion. Durokifa and Ijeoma (2018, p. 356) stress it is a "pluralistic term" to which different meanings are attached, but it contains three common themes. The first views development as the realization of economic and societal progress, especially through the state placing its resources to serve the wellbeing of its people and long-term structural transformations of society. Second, individuals are a core unit of development, as emphasized in the Cocoyoc (Mexico) Declaration:

"Our first concern is to redefine the whole purpose of development. This should not be to develop things but to develop man. Human beings have basic needs: food, shelter, clothing, health, education. Any process of growth that does not lead to their fulfilment- or, even worse, disrupts them – is a travesty of the idea of development." (Anonymous, 1975, p. 143)

This implies that development should change citizens' "unsatisfactory way of life to a fine-tuned life" (Durokifa & Ijeoma, 2018, p. 356) by using peoples' thoughts and resources to positively affect societal change (Adedokun et al., 2010). Third, the multidimensionality of development is emphasized.

We pursue this multidimensional notion of development with respect to structural change, human development, environment sustainability, and improved governance (Tezanos Vázquez & Sumner, 2013, 2016) consistent with the UN's 2030 Sustainable Development Goals (SDGs) in which Bebbington & Unerman (2020) advocate the role of accounting research. Nonetheless, linking accounting and development requires robust theorization, especially as conventional accounting knowledge that predominately draws on Western accounting and approaches can promote a development agenda alien to many LDC peoples' development goals (Alawattage et al., 2018). We contend that accounting is not the problem *per se*, but rather the values upon which accounting systems are constructed. Moreover, problems often stem from the behavior of local elites. For instance, Hopper et al. (2017) attributed the marginalization of newly adopted accounting and accountability systems to powerful political elites in LDCs. In short, the accounting literature on LDCs has produced a corpus of knowledge on accounting–development relationships in LDCs (van Helden & Uddin, 2016; Hopper et al., 2009, 2017; Rahaman, 2005; Samuels, 1990). This paper focuses on how accounting research on Africa has informed key dimensions of development. To do so, we collected and reviewed 171 articles on accounting in Africa from 33 international accounting journals available up to May 2019. This covers articles during the last four decades (from 1980 to May 2019). We hope this search and the associated narrative will be of assistance to researchers in this area. References preceded by an asterisk (*) in the main body of the paper are included in this set of articles which is distinct from the reference list.

Initially we were struck by the complexity of African accounting technologies that "organize and manage the development space" (Alawattage, Wickramasinghe & Uddin, 2018, p. 301), which bore similarities with the notion of *polycentricity* in development studies (e.g., Ostrom, 2010). Polycentricity depicts action situations, whereby actors across various decision centers interact (or do not) to create and mandate rules, principles, and standards with varying constraints and powers. The research objective became to examine how accounting research on Africa informs four essential components of development (economic, human, environmental sustainability, and governance). The concept of *accounting polycentricity* became central to our analysis for several reasons. First, the accounting research indicates that African accounting systems involve a complex network of actors at different levels, whose interests, responsibilities, and capabilities overlap (constitutively, collectively, and operationally). Second, it delineates the diversity of jurisdictions, including accounting ones, which sometimes cut across states' regulation, rule enforcement, and authority. Finally, it helped identify areas warranting further research. Our review of accounting research on Africa sought to address two central research questions: what are development-related accounting action situations and who are the actors involved? And how do development-related accounting action situations function and what are their underlying prescriptions?

This paper makes three major contributions. First, the literature review of papers on accounting in Africa adds to accounting and development debates on how accounting might better serve LDCs. Several accounting scholars have participated in these debates (e.g., van Helden & Uddin, 2016; Hopper et al., 2009, 2017; Rahaman, 2005; Samuels, 1990), but the potential contributions from development studies has often been neglected, hence our adoption of a polycentricity framework, which can be used beyond the African context. Second, this research framework incorporates a shift from an economic to a social logic of development and can accommodate, integrate and develop accounting theorizations (e.g., Alawattage et al., 2018; Hopper et al., 2009). It emphasizes the need for accounting researchers to more fully explain why and how institutions (transnational and national) are involved in accounting and development,

and how interactions between them can produce idiosyncratic results (Goddard, 2021). Third, the identification of morphological, functional and normative knowledge on accounting polycentricity helped identify fields of study that may advance development-related accounting research.

The paper is organized thus. First, the accounting and development approach pioneered by critical accounting scholars and our selection of accounting literature are outlined. Second, the concept of polycentricity is defined. Third, the accounting literature on Africa is analyzed using this approach. Fourth, how African accounting polycentricity might advance the accounting and development research agenda is discussed. Fifth, the paper ends with conclusions.

2. Accounting and development

2.1. A new accounting and society project

Research on accounting in LDCs has parallels with debates within development studies, but the link between both needs further exploration, as many LDCs are still undergoing profound political-economic changes (Alawattage et al., 2018). Also, findings tend to rest on fragmented fieldwork, hence future research needs more integrated analytical frameworks. Nevertheless, research on accounting in LDCs has produced important practical and theoretical insights (Alawattage et al., 2018). First, it has elucidated the political-economic roles of accounting and how colonial and postcolonial histories and indigenous politics continue to shape it. Second, it reveals how accounting discourses reshape and reproduce meanings within LDCs' organizations. Lastly, it has helped explain why Western accounting technologies (i.e., calculative tools) can be inappropriate in LDCs, and hence have disappointing results. Nevertheless, Alawattage et al. (2018) call for further theorizing, especially as different approaches are seldom integrated. This review of African accounting research seeks to contribute to this.

Africa remains at the margins of accounting research, although less so over the past 30 years. For example, special issues on African accounting in *Accounting, Auditing & Accountability Journal* (2017, 30(6)) and *Critical Perspectives on Accounting* (2010, 21(5)) contain pioneering studies and have given voice to LDCs' accounting issues (*Asechemie, 1997; Hopper et al., 2009, 2012a, 2017; *Wallace, 1997, 1999). Other contributions include Taurigana and Mangena (2012), and a special issue of the *Journal of Accounting in Emerging Economies* (2017, 7(4)). Yet despite Africa's longstanding accounting tradition (see Annisette, 2006; Ezzamel, 2009; Sy & Tinker, 2006), and some important indigenous accounting initiatives (Assenso-Okofu et al., 2011; *Degos et al., 2019; Elad, 2015), prescriptions incorporating Western accounting methods are often imposed by Western agencies (Hopper et al., 2012a, 2017). Africa's postcolonial links and its dependence on external actors still shape its accounting, e.g. driven by either Anglo-American "judgmental accounting" or Franco-German "uniform accounting" (Assenso-Okofu et al., 2011; Lassou et al., 2019). However, African accounting systems stemming from local initiatives and their reconciliation with Western accounting systems in national settings has been neglected and remains poorly understood.

2.2. In search of accounting research on Africa

We collected studies on accounting in Africa in influential, high-quality journals (i.e., Bonner et al., 2006; Lowe & Locke, 2005; Oler et al., 2010) in the Harzing² journal classification, a meta classification which covers the ABS and ABDC rankings amongst others. This contained 98 accounting and finance academic journals, and we added 4 that publish articles on accounting in Africa: *African Journal of Accounting Auditing and Finance* (AJAAF), *Journal of Accounting in Emerging Economies* (JAE), *Review of Accounting and Finance* (RAF), and *Journal of Accounting and Organizational Change* (JAOC).

Table 1 synthesizes our selection process. We used the EBSCOhost database. The available data covers the period from 1980 (the first year for which accounting research papers appear in the database employed) to May 2019 (latest year for which data is available). Following Kolk and Rivera-Santos's (2018) review of business and management research on Africa, we used its "full-text" search option but, whereas they used one search criterion (keywords), we used four: titles, keywords, geographic terms (mainly country names³), and subject. This produced 1202 articles, but we removed 755 duplicates (either in the title, keywords, geographic terms, or subject). Then 287 articles not in the accounting field (often in finance) or not on accounting in Africa were excluded, and we added 11 from AJAAF, JAE, RAF, and JAOC (the 4 non-referenced journals in Harzing). This provided a database of 171 articles on accounting research on African countries (see Appendix A) from 33 accounting journals, covering four decades (from 1980 to May 2019), and the two major accounting research traditions (Lowe & Locke, 2005; *Rahaman, 2010), namely critical/interpretative and functionalist/positivist.

² https://harzing.com/download/jql2019-07_title.pdf

³ "Africa" OR "African" OR "Afrique" OR "Algeria" OR "Angola" OR "Benin" OR "Botswana" OR "Burkina Faso" OR "Burundi" OR "Cameroon" OR "Cameroun" OR "Cape Verde" OR "Central African" OR "Republique centrafricaine" OR "Chad" OR "Tchad" OR "Congo" OR "DRC" OR "Republique Democratique du Congo" OR "Djibouti" OR "Egypt" OR "Guinea" OR "Guinée" OR "Eritrea" OR "Ethiopia" OR "Gabon" OR "Gambia" OR "Ghana" OR "Ivory Coast" OR "Cote d'Ivoire" OR "Kenya" OR "Lesotho" OR "Liberia" OR "Libya" OR "Madagascar" OR "Malawi" OR "Mali" OR "Mauritania" OR "Mauritius" OR "Maurice" OR "Morocco" OR "Maroc" OR "Mozambique" OR "Namibia" OR "Niger" OR "Nigeria" OR "Rwanda" OR "São Tomé and Príncipe" OR "Sao Tome" OR "Senegal" OR "Seychelles" OR "Sierra Leone" OR "Somalia" OR "South Africa" OR "Sudan" OR "Swaziland" OR "Eswatini" OR "Tanzania" OR "Togo" OR "Tunisia" OR "Tunisie" OR "Uganda" OR "Zambia" OR "Zanzibar" OR "Zimbabwe."

Table 1
Articles collection methodology on EBSCOhost (1980 to May 2019).

Harzing Journal	
Title	309
Keyword	90
Geographic Terms	335
Subject	468
Total 1	1202
Title & Keyword	58
Title & Geographic	170
Title & Subject	237
Keyword & Geographic	20
Keyword & Subject	40
Geographic & Subject	230
Total 2	755
Total 3 = (Total 1 –Total 2)	447
Non-Harzing Journals (AJAAF; JAEE; JAOC; RAF) (a)	11
Not in the domain of accounting research on Africa and duplicate articles (b)	287
Final number of selected articles (Total 3 + (a) – (b))	171

3. Polycentric settings and multifaceted perspective development

Below outlines the theoretical framework, namely polycentricity, and whether the current literature on African accounting systems is polycentric in nature.

3.1. Polycentricity: key aspects

The political economist, Vincent Ostrom, and colleagues formulated the polycentricity concept to examine complex socioeconomic systems (Ostrom et al., 1961). A prominent advocate was Elinor Ostrom, the first female winner of the 2009 Nobel Prize in Economics shared with Oliver Williamson.

Polycentricity studies how peoples/actors' actions have complex motivations; lie within complex institutional/organizational arrangements; and produce outcomes, whether expected or unexpected, fair or unfair, bad or good. The concept from political science has been applied to policy studies, development studies, and spatial planning. It has been criticized for its lack of a business perspective (Rauhut, 2017), though it was used to study product development and the profitability of software ventures in China and Russia (Batjargal, 2010). We turned to polycentricity because of its transdisciplinarity; its strong descriptive, explanatory, and comprehensive potential; its links to institutional theory, widely used in accounting research (e.g., Moll et al., 2006); and its contributions to other disciplines, especially development and policy studies.

Polycentricity contains three perspectives: morphological, functional, and prescriptive and normative (Rauhut, 2017). The morphological perspective studies situations, where multiple actors are not concentrated within a single institutional/organizational arrangement. Functional polycentricity examines actors' decisions within their respective institutions/organizations and relationships between them. Hence, the former perspective focuses on where actors are located and the latter on their relationships. The prescriptive and normative perspective seeks to alleviate problems within complex socioeconomic systems: it is a more political and transformative perspective. These three perspectives provide polycentricity researchers with an applied research focus (Aligica, 2005), with allegedly three advantages for development and policy studies: greater capacity to adapt to social and environmental change, revelation of good institutional fits, and tracing overlaps between governance actors and institutions to mitigate conflict risks (Carlisle & Gruby, 2019).

The political aspects and transformative aims of polycentricity have been described thus:

"... within such a [polycentric] system there would be many opportunities for citizens and officials to negotiate solutions suited to the distinct problems faced by each community. The requisite variety of polycentric governance was sustained by never-ending processes of experimentation catalyzed by public entrepreneurs operating at all scales of organization, from local to national." (McGinnis & Ostrom, 2011, p. 17)

Identifying local solutions to complex developmental problems is central, especially,

"... how individuals, groups, and communities have used their capacity for self-governance to craft institutional arrangements that enable them to effectively cope with perverse economic and social incentives that threaten to undermine their ability to survive." (McGinnis & Walker, 2010, p. 299)

Viewing accounting through the polycentricity lens was used in the belief it can help identify how actors located across multiple external decision centers at the supranational (international, regional) level, such as the Organization for Economic Co-operation and Development (OECD), the IMF, the WB, the European Union, the G20, global standard setters (e.g., the

International Accounting Standards Board (IASB), the International Federation of Accountants (IFAC)), capital markets, the accounting profession, donors and third-sector organizations, intersect with governments, civil servants and managers, and regulatory institutions at the national level, and their operational consequences (Hopper, Tsamenyi, Uddin, & Wickramasinghe, 2012b). The aim is to determine the morphological, functional, and prescriptive and normative dimensions of accounting that produce or are a consequence of action situations where actors across multiple decision centers, that do or do not interact, create and mandate rules, principles, and standards to actors with varying constraints and powers in LDCs.

3.2. Institutional analysis and development

Polycentricity matches the current and an ideal society to a community's characteristics and institutions. Its concern is with attaining ideal (optimum) social arrangements by adjusting to actual situations (Aligica & Tarko, 2012). The Institutional Analysis and Development framework (IADF), a polycentricity analytical toolbox (Kiser & Ostrom, 1982; McGinnis, 2011a; Ostrom, 2009, 2011), focuses on rules-in-use rather than rules-on-paper (McGinnis & Walker, 2010), and actors' strategic interactions situated within social, physical, and institutional constraints (McGinnis, 2011a). The IADF identifies an action situation, its patterns of interactions, the outcomes, and an evaluation of the outcomes (Ostrom, 2011). These occur in three choice arenas: an operational tier, where actors interact to generate outcomes; a collective-choice (or policy) tier, where they make decisions based on rule-related constraints; and a constitutive (constitutional) tier⁴, where policymakers decide the rules governing expected actions. An action situation is a social space, where actors' behaviors (as an individual or group or organization) within institutional constraints can be described, analyzed, predicted, and explained. Its structure comprises,

"... (i) the set of actors, (ii) the specific positions to be filled by participants, (iii) the set of allowable actions and their linkage to outcomes, (iv) the potential outcomes that are linked to individual sequences of actions, (v) the level of control each participant has over choice, (vi) the information available to participants about the structure of the action situation, and (vii) the costs and benefits—which serve as incentives and deterrents—assigned to actions and outcomes." (Ostrom, 2011, p. 11)

Actors can be in all three, or one or two choice arenas (Ostrom, 2005). An action situation depends on rules governing,

"... the actors involved, the actions available to them and how these actions jointly generate alternative outcomes that are differentially valued by the actors, who may have access to different sources of information as well as different types or levels of resources they can use to influence the actions of other players." (McGinnis, 2011a, p. 53)

These working rules define an action situation (i.e., operational, collective-choice, constitutive). Position rules determine the actors and their actions; boundary rules govern entry and exit to actors' positions; choice rules determine what actors can do at a particular time; aggregation rules determine whether an actor's decision is needed before an action is envisaged; information rules authorize channels of information flows among actors; scope rules constrain the range of outcomes traceable to actors' actions; and payoff rules establish incentives and deterrents for these actions. McGinnis (2011a) extended this IADF framework by introducing the network of adjacent action situations concept, where outcomes in one action situation influence the rules within another. For example, in the European Union, the application of accounting standards (rules) in each country follows European Commission directives, which follow standards emanating from the IASB. However, accounting's "action situations" are not identical across developed and emerging countries (Hopper et al., 2017). In Africa, they can be more complex, as powerful external influences by former colonizing countries and international donors intersect with those of the indigenous professions, politicians, and state officials.

3.3. Development, beyond its short-sighted economic view

Development is an "enigmatic concept but," there is some consensus that it cannot be restricted to economic growth criteria alone and should be multidimensional to fully incorporate challenges of structural change, human development, environmental sustainability, and improved governance (*Rahaman, 2010, p. 421). Tezanos Vázquez and Sumner (2013, 2016) detail the dimensions of development. The structural dimension refers to changes in the characteristics of an economy, especially during its transition from primary to secondary and/or tertiary production, and its reliance upon economic efficiency, innovation, and funding. The human development dimension incorporates improving the provision of necessities (e.g., food, health, education, equality, clean water). The national (macro) level of the governance dimension consists of,

"... the traditions and institutions by which authority in a country is exercised. This includes the process by which governments are selected, monitored and replaced; the capacity of the government to effectively formulate and implement sound policies; and the respect of citizens and the state for the institutions that govern economic and social interactions among them." (Worldwide Governance Indicators⁵)

⁴ We prefer this terminology to constitutional tier, which can be confused with a state's constitution.

⁵ <http://info.worldbank.org/governance/wgi/#home>.

Finally, the environmental sustainability dimension,

“... relates to the planet and biosphere's ability to renew itself, to maintain its “carrying capacity”. A sustainable action is thus one which does not disturb the essential ecology. However, all actions by all species could be considered as disturbing an ecology, which leaves us with the problem of deciding which actions disturb the ecology and which actions are part of the ecology.” Gray (1992, p. 416)

This development perspective is consistent with Hopper et al.'s (2012a) definition of the role of accounting in society mentioned earlier.

3.4. Analysis

Fig. 1 summarizes the three-order data-coding scheme used to examine two sets of questions: What are development-related accounting action situations and who are the actors involved? And how do development-related accounting action situations function and what are their underlying prescriptions?

The contents of the 171 articles selected were analyzed using a multi-order coding process. The first-order coding classified papers based on Tezanos Vázquez and Sumner's (2013, 2016) four dimensions of multifaceted development: economic, human, governance, and environmental sustainability. The second- and third-order coding identified accounting action situations within and across the four development dimensions; and their morphological, functional, and prescriptive aspects and underpinning working rules (actors, positions, actions, outcomes, information, control, and costs/benefits) (Kiser & Ostrom, 1982; McGinnis & Walker, 2010; McGinnis, 2011a, 2011b; Ostrom, 2009, 2011). Actors and positions relate to a morphological analysis; actions, information, and control are part of a functional analysis; and outcomes and costs/benefits lie within a prescriptive analysis. Subsequent accounting action situations form a network of adjacent accounting action situations embedded in each development dimension.

The articles were coded at least three times to identify their morphological, functional, and prescriptive aspects. This followed a 360-degree review scheme (Lepsinger & Lucia, 2009), whereby one-third of selected articles were assigned to each of the three co-authors of this paper, which once coded were then exchanged articles with the other research team members to rereview. At the end of this process, we had 97.2% convergence in the coding, and the 2.80% divergent codes were then discussed to reach a consensual coding.

Sentences and paragraphs were the main units of coding. An open coding process identified their dimensions, categories and concepts informed by the development and polycentricity literature (Corbin & Strauss, 2014). Each paper did not necessarily cover all the categories, concepts and dimensions in this coding scheme, but would cover some. For instance, *Degos et al.'s (2019) classification of governance development actions contains several sets of working rules and actors (former colonizer, accounting professional bodies), a position (collective tier), and an action situation (accounting standardization).

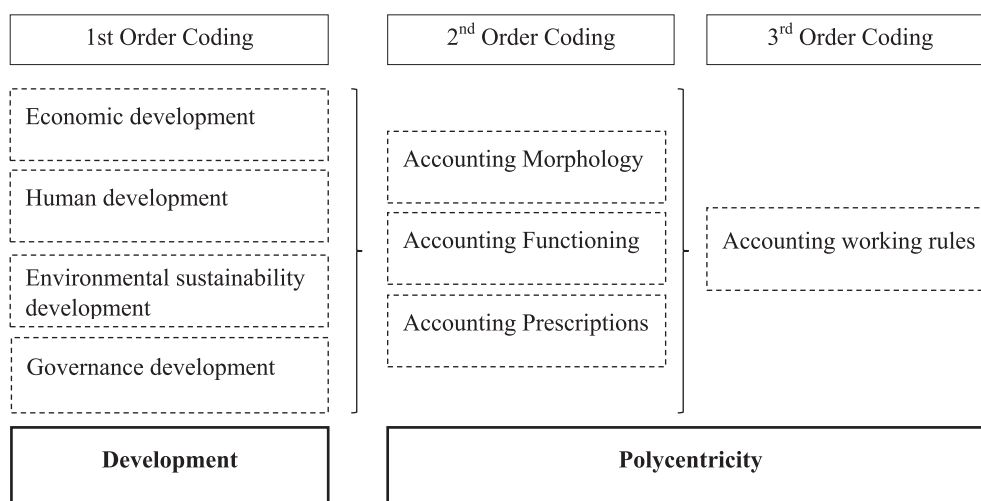


Fig. 1. Coding structure of Development and Accounting polycentricity in Africa.

4. Accounting polycentricity and development in Africa

Initially we examined the *morphological, functional, and prescriptive aspects* of African accounting polycentricity with respect to the four development dimensions - economic, human, environmental sustainability, and governance. This helped unveil the accounting action situations in each article on each development dimension. The first three columns of [Table 2](#) summarize the results from the IADF analysis regarding the dimensions of polycentricity and development. Those referenced in the text below are illustrative and not exhaustive of the papers so analyzed.

4.1. A morphological analysis of African accounting

The morphological analysis identified the actors and their position in the choice arena they operate in ([Rauhut, 2017](#)).

4.1.1. Economic development

The accounting literature on Africa reviewed covers aspects of economic development, namely: its labor process implications (*Asechemie, 1997; *Wallace, 1997); internal and external sources of funding to African economies and its allocation (*Amidu & Kuipo, 2015; *Jumanne & Keong, 2018; *Mukherjee et al., 1995; *Rahaman et al., 2007); capital markets (*Abd-El salam & Weetman, 2003; *Acquaah, 2015; *Belkhir et al., 2016); and organizational effectiveness (*Boland et al., 2008; *Elmassri et al., 2016; *Nyamori & Gekara, 2016). The labor process work focused on the operational tier. Studies on economies' funding and capital markets mainly examined how companies' accounting practices impacted on investors' and capital markets' behavior (*Mostafa, 2017; *Page & Reyneke, 1997). The actors involved mainly intervened at the operational level but some studies examined interconnections between supranational and local actors (*Acquaah, 2015; *Mukherjee et al., 1995; *Rahaman et al., 2007). Finally, studies on organizational effectiveness mostly examined activities in the operational tier, especially how accounting practices by individual actors' or companies' affect performance. Thus, the economic development articles have primarily examined accounting at the operational level.

4.1.2. Human development

Human development issues in the articles have mainly examined racial diversity (*Hammond et al., 2009; *Sian, 2007a & b); ethnic and gender inclusion (*Botes, 2018; *Gyapong et al., 2016; *Sian, 2006), health (*Awio et al., 2011; *Bobe et al., 2017; *Rahaman et al., 2010; *Soobaroyen & Ntim, 2013); social themes, including education (*Chung & Windsor, 2012), human rights (*Arnold & Hammond, 1994; *Denedo et al., 2017; *Lauwo & Otusanya, 2014), poverty reduction (*Dixon et al., 2006, 2007); and wealth creation, allocation and redistribution (*Ezzamel, 2002; *Sarpong & Gray, 1989; *van Staden, 2003). The studies have focused on local individual actors at the operational tier, except for the social studies that concentrated mostly on supranational and local actors located at the constitutive and operational tiers, respectively.

4.1.3. Environmental sustainability development

Some accounting studies have focused on actors' social, environmental, and sustainability actions (*Coetzee & Van Staden, 2011; *Cuckston, 2013; *Egbon et al., 2018; *Lauwo et al., 2016; *Mahadeo et al., 2011; *Maltby & Tsamenyi, 2010), while others investigated their consequences (*Ackers & Eccles, 2015; *Al Farooque & Ahulu, 2017; *Aly & Mansour, 2017; *Bowrin, 2018; *Cahan & van Staden, 2009; *de Villiers & van Staden, 2006; *Khelif et al., 2015). These studies have been essentially operational tier actor-centered, especially when examining companies' accounting practices.

4.1.4. Governance development

Papers have studied aspects of macro-level governance, namely: states' developmental actions (*Bakre et al., 2017; *Chanda et al., 2017; *Denedo et al., 2017; *Nyamori et al., 2017; *Soobaroyen et al., 2017); economic regulation (*Ackers & Eccles, 2015; *Maroun & Atkins, 2014); external influences (*Lassou & Hopper, 2016; *Neu et al., 2010); company-level governance practices (*Bokpin & Isshaq, 2009; *Ebrahim & Fattah, 2015; *Mangena & Tauringana, 2007; *Tsamenyi et al., 2007); and local elites' actions (*Hearn & Piesse, 2013; *Hearn, 2003, 2014; *Nakpodia & Adegbite, 2018; *Otusanya, 2011). Supranational and local actors' actions made decisions jointly within the constitutive tier in the first three action situations, whereas in the succeeding action situations, companies and individuals essentially acted at the operational tier.

The actors identified can be split between external and internal. Supranational actors were external to national settings and were categorized into eight groups: Bretton Woods Institutions (*Acquaah, 2015; *Areneke et al., 2019; *Awio et al., 2011); former colonizers (*Bush & Maltby, 2004; Sian, 2011); foreign governments (*Arnold & Hammond, 1994; *Dixon et al., 2006); foreign regional organizations (*Alawattage & Alsaïd, 2018; *Jack & Kholeif, 2008); international standard setters (*Bakre et al., 2017; *Maroun et al., 2014); transnational accounting bodies (*Kassem, 2018; *Sian, 2006); multi-national corporations (MNCs) (*Egbon et al., 2018; *Hammond et al., 2017), and international non-governmental organizations (NGOs) (*Denedo et al., 2017). The supranational actors (Bretton Woods Institutions, former colonizers, foreign governments, and foreign regional organizations) mainly operated in the constitutive and collective tiers, whereas the other external actors intervened primarily in the constitutive and/or operational tiers.

Table 2

An illustration of the IAD perspective on African accounting polycentricity and development relation.

Dimensions of development		Authors	Insights from action situations		
			Actors ^a	Outcomes	Outcomes' evaluation ^b
<i>Economic development</i>					
Action situation	Production characteristics	Asechemie (1997); Wallace (1997)	Academics	Misalignment between accounting and local labor process	Overlook of idiosyncrasies of local labor process
	Funding sources (internal/external), funding Allocation	Amidu & Kuipo (2015); Jumanne & Keong (2018); Mukherjee et al. (1995); Rahaman et al. (2007)	Managers/ shareholders; Foreign investors Government/Tax payers/ Disadvantaged people; Auditors/ Accountants; MNCs/ Local elites; Investors/ State/Accounting profession (International and local)/ Regulatory institutions; Colonizer country /State/ Accounting profession	Earnings management; Accounting standard adoption Misallocation of tax revenue; Fraud, tax avoidance; Inflation; Helping government officials; Accounting practices	Primacy of financial markets and foreign investors Frustration and people still disadvantaged; weakness of fraud detection, prevention and response; Ambiguities in the law, tax reforms; Prevalence of historical cost amounts; Continued imperialistic influence
	Capital markets	Abd-El salam & Weetman (2003); Acquaaah (2015); Baccouche & Bakini (2007); Belkhir et al. (2016); Chamisa et al. (2018); Hearn (2011); Mostafa (2017); Page & Reyneke (1997)	Companies; Companies/ shareholders; Companies/investors; Companies/investors/ states; Companies/state	Less familiar requirements of accounting standards; Listing encourage by stock markets knowledge and financial institution support; Non listing determined by cost and fear of loss of control and ownership; Informativeness of accounting numbers; use of debt dependent on institutions' quality; Stock markets liquidity as a function of country context, Earning management, listing performance	Accounting illiteracy; Companies reluctance of using the capital market as source of funding; report manipulation
	Organizational effectiveness	Abuazza et al. (2015); Ahmed & Hussainey (2010); Ahmed Haji & Anifowose (2016); Aly et al. (2010) Aly et al. (2018); Asiedu & Deffor (2017); Bakre (2007); Ben Saada (2018); Boland Jr. et al. (2008); Chalu & Mzee (2018); Coetzee & Lubbe (2014); Cumbe & Inácio (2018); Degos & Levant (2015); Elmassri et al (2016); Goddard & Juma Assad (2006); Grant et al. (2018); HassabElnaby & Mosebach (2005); Hearn (2011); Ibrahim (2018); Ismail (2007); Josiah et al. (2010); Kabuye et al. (2017); Kamel & Elbanna (2010); Kassem (2018); Khlif & Samaha (2014); Khlif & Samaha (2016); Khlif et al. (2019);	NGOs' managers/ Regulatory bodies/ Donors; Managers/ Auditors; Auditors/ Public sector institutions; Managers/ boards/Investors; Sales/ marketing managers/ Production/operations managers; Managers/ Boards/Auditors; City Council/Government agencies; Public sector higher education institution/Auditors/ Government; Government/ professional bodies; NGOs/Donors/ Government regulatory bodies/Accounting board; Donors/ Government; Accounting academics/ External auditors/ Financial managers; Investors/Managers; Accountants/	Narrow scope of Internal Audit; Effectiveness of control arrangement; Addressing corruption with accounting technologies; Accounting development; Implementation of corporate governance; Design of management accounting; Addressing tax avoidance and evasion	Need for accounting technologies to offer value-adding services to their stakeholders; Difficulty in the functioning of control arrangement; Persistence of corruption; Accounting as means in corruption process; Weak corporate governance practices; Paradoxes of mimetic adoption of management control techniques; Lack of maturity in the use accounting approach (risk-based approach) and discretion of actors upon accounting method approaches; Difficult business context for SMEs

Table 2 (continued)

Dimensions of development		Authors	Insights from action situations		
			Actors ^a	Outcomes	Outcomes' evaluation ^b
Human development Action situation		Luther & Longden (2001); Marais et al. (2009); Mihret & Yismaw (2007); Muniandy & Hillier (2015); Mzenzi & Gaspar (2015); Nguyen et al. (2016); Ntim et al. (2013); Nyamori & Gekara (2016); Said Mokhtar & Mellett (2013); Soobaroyen & Poorundersing (2008); Tchuigoua (2012); Waweru & Prot (2018); Waweru (2014); Waweru et al. (2004)	Professional bodies; Board of directors/ Investors		
	Racial diversity	Hammond et al. (2009); Sian (2007a &b)	MNC/ State; Expatriate/ African accountants	Changes in accounting profession; Symbiotic relationship	Continued workers' exploitation; Restitution of injustices suffered by Africans
	Ethnic and gender inclusion	Botes (2018); Gyapong et al. (2016); Sian (2006)	Academia (staff/ students) / Government/Political parties/Profession bodies; Board of directors/Government/ Institute of directors; Accounting profession/ Government	Diversity in accounting education; Diversity in board rooms	Successful diversification process; Positive impact of board diversity; Africanization of accounting profession
	Health	Awio et al. (2011); Bobe et al. (2017); Rahaman et al. (2010); Soobaroyen & Ntim (2013)	Government/public organization/ International donor agencies Government/Tax payers/Disadvantaged people; Public corporations / Stakeholders/State MNCs/State/Employee/ Stakeholders/Media; Government/Tax payers/Disadvantaged people	Accounting tool adoption; Interorganizational role of accounting Legitimacy; Financing of health, pension and education; Social, substantive and symbolic disclosure; Safety disclosures	Manipulative use of accounting tools by politics Use of tax money for purposes other than intended Social concerns; Increasing of safety disclosures; Gaining legitimacy with disclosures Lack of efficiency use of tax money
	Broad social issues	Arnold & Hammond (1994); Chung & Windsor (2012); Denedo et al. (2017); Dixon et al. (2006); Dixon et al. (2007); Ezzamel (2002); Ezzamel (2009); Lauwo & Otusanya (2014); Sarpong & Gray (1989); van Staden (2003); Venter & de Villiers (2013)	Foreign government/ Local government/ Political parties; Disadvantaged villagers; International advocacy NGOs/ Governments; British Department for International Development/NG/Local microfinance specialists/Managers and accountants/ Clients/loan officers; Gods/Pharaohs/ Subjects	Ideological conflicts; Building accounting literacy; Counter accounting as means for campaigning against irresponsible companies	The potential and limits of accounting's capacity to serve stakeholders' interests; Accounting knowledge as means for financial integrity and thwarting the corrosive effects of corruption; Inability of vulnerable communities to engage in relevant governance systems

(continued on next page)

Table 2 (continued)

Dimensions of development		Authors	Insights from action situations		
			Actors ^a	Outcomes	Outcomes' evaluation ^b
<i>Environmental sustainability development</i>					
Action situation	Actors' social, environmental, and sustainability behaviors	Coetzee & Van Staden (2011); Cuckston (2013); Egbon et al. (2018); Lauwo et al. (2016); Mahadeo et al. (2011); Maltby & Tsamenyi (2010)	MNCs/State; Companies/ Government/NGOs	Political usage of accounting; Legitimizing usage of accounting Persistence	Symbolic confrontation between the state and MNCs; Growth of imperial capital; Change in type and volume of environmental disclosures Lack of control
	Determinants of the consequences actors' social accounting behaviors	Coetzee & Van Staden (2011); Cuckston (2013); Egbon et al. (2018); Lauwo et al. (2016); Mahadeo et al. (2011); Maltby & Tsamenyi (2010)	Companies; Public corporations/ Stakeholders/State	Human resources disclosures ; Legitimizing usage of accounting; Legitimacy	Inability of voluntary disclosure to meet societal expectations; Need to contextualize social accounting behaviors; Gaining legitimacy with labor; Social, substantive and symbolic disclosure
<i>Governance development</i>					
Action situation	State	Alawattage & Alsaid (2018) Bakre & Lauwo (2016); Bakre et al. (2017); Bush & Maltby (2004); Chanda et al. (2017); El Omari & Khlif (2014); Hammond et al. (2017); HassabElnaby et al. (2003); Nyamori et al. (2017); Oberholzer (2005); Pillay & Kluvers (2014); Soobaroyen et al. (2017); Tsamenyi et al. (2017)	Government/ Accountants; Politicians/Regulators/ Business executives; Transnational organization representatives/ Academics/NGOs	Transparency and accountability; Western accounting reform; Corporate governance Counter accounting	Apparent legitimacy of accounting; Illusion role of accounting; Accounting as corruption channel; Country-level regulatory inertia; Inability of vulnerability of local communities to have a voice
	Regulation	Alferjani et al. (2018); Areneke et al. (2019); Blazy & Letaief (2017); Blessy Sekome & Taddesse Lemma (2014); Bova & Pereira (2012); Causse (1999); Coetzee et al. (2015); de Jager (2014); Degos et al. (2018); Dixon et al. (2006); El Omari & Saboly (2005); Elbannan & Elbannan (2015); Elbannan (2011); Gouadain (2000); Iyoha & Oyerinde (2010); Kamal Hassan (2008); Khelil et al. (2016); Maroun & Gowar (2013); Maroun & Atkins (2014a); Maroun & Atkins (2014b); Maroun & Solomon (2014); Maroun (2015); Mitchell et al. (1998); Mnif Sellami & Borgi Fendri (2017); Ngantchou (2011); Njima & Zouari (2015); Okike (2004); Outa & Waweru (2016);	Companies/Stock market; Accounting profession/Non-accounting profession; Court/Banks/Creditors; Former colonizer/ African Regional accounting institutions/ African French-speaking countries; Auditors; Accounting bodies/ former colonizer/Foreign consultant; Professional bodies/ Government; Government; regulators; Managers/ Regulators; Companies	Diffusion of international corporate governance; Bankruptcy Management; Practices Voluntary accounting practices render mandatory	Difficulties of CG Implementation in emerging economies; Entry of new actor in the professional accounting market; Enhancement of a sense of transparency and accountability

Table 2 (continued)

Dimensions of development	Authors	Insights from action situations		
		Actors ^a	Outcomes	Outcomes' evaluation ^b
External influence	Popoola et al. (2015); Samaha & Hegazy (2010); Soobaroyen & Chengabroyan (2006); Uche & Atkins (2015); Verhoef & Samkin (2017) Boamah (2015); Chua & Poullaos (2002); Elsayed & Hoque (2010); Getie Mihret et al. (2012); Hillier et al. (2016); Jack & Kholeif (2008); Lassou & Hopper (2016); Lassou et al. (2018); Maroun et al. (2014); Neu et al. (2010); Outa et al. (2017); Ozili (2017); Rahaman (2010) Sian (2011); Sy (2010); Tsamenyi et al. (2010); Uddin & Tsamenyi (2005); Uddin et al. (2011)	Government/ International donor agencies/ Political leaders/Former colonizer country; State/Foreign investors/ Partners/Founders; Owners/Directors	Accounting reform Liquidity; Asymmetry	Competition among supranational actors in imposing accounting tools Government effectiveness; Reduction of information asymmetry; Attract foreign investors
Corporate-level governance	Bokpin & Isshaq (2009); Ebrahim & Fattah (2015); Mangena & Taurigana (2007); Tsamenyi et al. (2007)	Companies/Foreign investors; Companies/ foreign board member/ government/ Institutional investors	Disclosure practices in corporate governance regime; Accounting standardization and governance	Dependence of international capital mobility on good governance and disclosure practices; Significance of professional development and regulations of local audit industries
Elites	Hearn & Piesse (2013); Hearn (2003); Hearn (2014); Nakpodia & Adegbite (2018); Otusanya (2011)	Country/companies/ shareholders/social elites (military, political); political elites/cultural elites/ religious elites; Business elites/ accounting professionals	Elites in accounting and corporate governance systems; Tax practices	Interlinked nature of the state and local social elites in governance systems; Accountants as local facilitators in tax avoidance and evasion

^aList of some prominent actors appearing in the selected articles. The slash (/) suggests explicit or implicit interactions between actors.

^bOstrom (2010) mentions that outcomes can "potentially" be evaluated by scholars and similarly external observers (McGinnis (2011b)). The content of this column corresponds with the discussion of the analyzed articles. When such a discussion was not explicit, we made our own understanding/interpretation of the implicit evaluation of the outcomes in the analyzed articles.

The internal actors can be classified into five main categories: states (*Alferjani et al., 2018; *HassabElnaby et al., 2003; *Ngantchou, 2011); public firms/institutions (*Asiedu & Deffor, 2017; *Botes, 2018); private firms (*Grant et al., 2018; *Hillier et al., 2016; *Ntim et al., 2013); academics (*Carmona & Ezzamel, 2007; *Soobaroyen et al., 2017); and accounting professions (*Causse, 1999; *Degos et al., 2019). Internal actors often studied within these categories were: civil servants (*Abuazza et al., 2015; *Alawattage & Alsaied, 2018; *Mihret & Yismaw, 2007; *Mzenzi & Gaspar, 2015; *Nyamori & Gekara, 2016; *Oberholzer, 2005; *Pillay & Kluvers, 2014; *Popoola et al., 2015); auditors (*Okike, 2004; *Ritchie & Khorwatt, 2007; *Soobaroyen & Chengabroyan, 2006); and senior managers (*Ahmed & Hussainey, 2010; *Elmassri et al., 2016; *Ismail, 2007; *Marini et al., 2018; *Soobaroyen & Poorundersing, 2008). A small number of articles examined under-researched individuals, such as rural people from villages (*Chung & Windsor, 2012; *Marini et al., 2017; *Rahaman et al., 2007), craftsmen (*Asechemie, 1997), and political, cultural, and religious elites (*Nakpodia & Adegbite, 2018). States' actions spanned all three levels of analysis, whereas those of the other internal actors lay at the operational level.

4.2. Functional analysis of African accounting polycentricity

A functional analysis links actors' decisions to institutional/organizational arrangements (Burger et al., 2013; Burger & Meijers, 2012). We identified the African accounting papers' functional linkages within each choice arena (constitutive, collective, and operational) that span development actions. They were split between *intra-choice arena functional linkages*, which can generate relations with *inter-choice arena functional linkages*. Interactions within functional linkages reveal actors' asymmetric powers (Ostrom, 2011). Articles on both choice arena functional linkages are summarized and classified in Appendix B.

4.2.1. Intra-choice arena functional linkages

Table 3 summarizes the intra-choice arena functional linkages. The first column details the four development dimensions and associated action situations. The second column identifies the actors and their position in the three choice arenas spanning development actions. The third column shows the functional linkages binding actors' (column 2) actions for a given choice arena.

The meta-rules defining an action situation's functioning reside at the constitutive level (Cole, 2017). Africa's colonial history and its post-colonial political-economic transition have influenced the rules framing its development (e.g., Jensen, Agyemang & Lehman, 2021). Accounting studies of this choice arena have shown how external parties often dominate development-related accounting action situations. In the economic dimension, for instance, regulatory rules laid down by Bretton Woods Institutions have driven transitions to economic liberalization for decades.

At the constitutive level, *defining and funding political economy transformations* was an important functional link between external and internal actors. Privatization was a major instrument (*Josiah et al., 2010; *Tsamenyi et al., 2010). The external funders⁶ are multilateral, i.e., a combination of several agencies (*Josiah et al., 2010; *Rahaman et al., 2007), and bilateral, i.e., foreign governments and donors/lenders (*Cumbe & Inácio, 2018). Internal actors in the constitutive tier are typically local government officials and especially rulers of states. Studies have indicated how multilateral and bilateral donors/lenders exert pressure on national governments to implement their political-economic prescriptions. These actions cascade down to the collective and operational tiers.

Building institutional and regulatory arrangements are typical essential functional linkages between actors within the collective tier, i.e., they build institutions and rules, and make policy decisions (McGinnis, 2011a, 2011b; Ostrom, 2011). For example, in the (corporate) governance development dimension, former colonizers were key external actors on matters, such as taxation (*Bush & Maltby, 2004), accounting standardization (*Causse, 1999; *Degos et al., 2019), and accounting professionalization (*El Omari & Saboly, 2005; *Ghattas, Soobaroyen & Marnet, 2021; *Sian, 2011); alongside foreign regional organizations (*Alawattage & Alsaid, 2018; *Jack & Kholeif, 2008), international accounting standard setters (*Bakre et al., 2017; *Maroun et al., 2014) and foreign accounting professional associations (*Marais et al., 2009). All played important roles in converging accounting practices.

However, the collective tier is a choice arena where internal actors can influence development-related accounting action situations. For example, regulatory interventions by states were important in Egypt (*Alferjani et al., 2018) and Nigeria (*Iyoha & Oyerinde, 2010). African regional integration organizations and local accounting professional bodies have also played a role (*Causse, 1999; *Degos et al., 2019; *Gouadain, 2000). For example, in Cameroon the law regulating corporate governance stemmed from recommendations by the Organization for Harmonization of Business Law in Africa (OHADA), an inter-African institution seeking to harmonize business law in 17 African countries (*Areneke et al., 2019).

At the operational tier, actors' day-to-day practical actions and interactions affect goods and services delivery (Cole, 2017; McGinnis, 2011a, 2011b; Ostrom, 2011). We found two functional linkages at this level: *use of local financing institutions* (i.e., capital markets and microfinance) and *use of accounting technologies*. The first lay in the economic development domain, whereas the second spanned all four development dimensions. Articles illustrating the first functional linkage covered issues such as: how the cost of equity was a consideration in investors' valuation decisions on African companies (*Hearn, 2011a); investors' behaviors regarding Initial Public Offerings (IPOs) in South Africa (*Page & Reyneke, 1997); companies' actions, such as debt decisions, in the Middle East and North Africa (*Belkhir et al., 2016); earnings management strategies (*Amidu & Kuipo, 2015; *Mostafa, 2017); and microfinance organizations' actions on access to loans (*Dixon et al., 2006, 2007; *Marini, Andrew & van der Laan, 2017, 2018; *Tchuigoua, 2012).

Most articles on the second functional linkage in economic development covered accounting practices and organizational effectiveness (e.g., *Elmassri et al., 2016; *Luther & Longden, 2001; *Mzenzi & Gaspar, 2015). The articles on human development mainly covered: the violation and overlooking of human rights (*Denedo et al., 2017; *Lauwo & Otusanya, 2014); and accounting addressing specific social needs (*Arnold & Hammond, 1994; *Chung & Windsor, 2012; *Ezzamel, 2002, 2009; *Sarpong & Gray, 1989; *van Staden, 2003). In the environmental sustainability development domain, the articles examined accounting disclosures (e.g., *Mahadeo et al., 2011; *Maltby & Tsamenyi, 2010). Articles on development-related accounting actions concerning governance studied the use of accounting technologies by states, local elites, and corporate and external actors (*Amin & Mohamed, 2016; *Lassou et al., 2018; *Nakpodia & Adegbite, 2018; *Pillay & Kluvers, 2014).

⁶ Recent studies document the functioning and effectiveness of these two channels for financing African economies (Biscaye et al., 2017; Gulrajani, 2016).

Table 3

Intra-choice arena functional linkages within African development-related accounting polycentricity.

Development dimensions and actions	Choices arenas and actors	Functional linkages
<u>Economic development</u> African labour process Funding sources, funding allocation Capital markets Organizational effectiveness	<u>Constitutive tier</u>	Defining and funding political economy transformations
	External	
	Multilateral and bilateral donors/lenders	
	Internal	
<u>Human development</u> Racial diversity Ethnic and gender inclusion Health Broad social themes (education, human rights, etc.)	Local governments/states	
	<u>Collective tier</u>	Building institutional and regulatory arrangements
	External	
	Former colonizers	
<u>Environmental sustainability development</u> Social, environmental, and sustainability actions Consequence of social, environmental, and sustainability actions	Foreign regional organizations	
	International accounting standard setters	
	Internal	
	Local governments/states	
<u>Government development</u> State actions Regulation External influence Corporate-level governance practices Elites actions	Local accounting bodies	Use of local financing institutions Use of accounting technologies
	African regional integration organizations	
	<u>Operational tier</u>	
	External	
	Transnational accounting bodies	
	International NGOs	
	MNCs	
	Internal	
	Local public firms/organizations	
	Local private firms	
	Local accounting bodies	

4.2.2. Inter-choice arena functional linkages

Hierarchical relationships can exist between the three choice arenas (Ostrom, 2005). Prescriptions at the constitutive level determine rules and institutional arrangements implemented at the collective level, which influence actors' activities at the operational level. *Defining and funding political economy transformations*, the functional linkage of the constitutive tier, has triggered interactions between the three choice arenas. For example, in Egypt *institutional and regulatory arrangements* drove accounting standards, auditing, governance, and economic regulations during transformations from a socialist to a market regime driven by the WB and the IMF (*Abd-Elsalam & Weetman, 2003; *Elbannan, 2011); *Ebrahim & Fattah, 2015). International Accounting Standards (IASs) became mandatory in 1995, although the Egyptian Company Act of 1981 and the Egyptian Capital Market Law of 1992 had already stipulated IAS disclosure requirements (*Abd-Elsalam & Weetman, 2003). Following the International Organization of Securities Commission's (IOSCO) recommendation to securities exchange regulators to adopt IASs/International Financial Reporting Standards (IFRSs), the Egyptian Society of Accountants and Auditors became responsible for incorporating these into Egyptian Accounting Standards; the Egyptian Permanent Committee for Standards of Accounting and Auditing legally issued the standards; and ministerial decrees mandated the Egyptian Capital Market Authority to regulate their use by companies (*Elbannan, 2011). These examples illustrate how complex interactions among external (IASB and IOSCO) and internal actors (Egyptian state and accounting institutions) construct rules and structures spanning the three choice arenas of an economic development-related accounting action situation (i.e., IAS adoption). They enacted a new political economy ideal prescribed by supranational actors (WB, IMF) but the Egyptian state mediated this (at the constitutive level) and created accounting institutions (at the collective level) to regulate this. These actions changed companies' accounting practices and capital markets at the operational level (*Hillier, Hodgson & Ngole, 2016). Similar changes have occurred across other African countries, but with different features, for instance, in Kenya (*Bova & Pereira, 2012; *Outa et al., 2017) and in South Africa (*de Jager, 2014). Former colonizer countries have played an important role here (*Causse, 1999; *Degos et al., 2019), alongside African regional institutions seeking to harmonize local accounting standards (*Gouadain, 2000; *Ngantchou, 2011). The outcome of prescriptions at the constitutive tier have changed accounting rules and institutional arrangements at the collective tier, and then companies' accounting practices and investors' behavior at the operational tier.

Similar examples of inter-choice arena functional linkages involving complex interactions among actors within the three choice arenas were evident elsewhere. *Sian's (2006) study of professional closure in the Kenyan accounting profession illustrates this:

“...the Kenyan case is used to illustrate that not all professionalisation projects are simply the pursuit of monopolistic control driven by collective social mobility. The inclusion of all qualified accountants rather than exclusion was, in this instance, vital in order to ensure that a viable association was formed amidst existing neo-colonial societal divisions along racial lines and the demands of the newly-formed State. The evidence presented shows how different strategies were adopted by different interest groups at different stages of the project.” (ibid, p. 295)

The above examples illustrate inter-choice arena functional linkages in African accounting articles spanning the three or less choice arenas.

4.2.3. Asymmetrical power in action situations

Actors in action situations often have asymmetric powers (Cox et al., 2012; Ostrom, 2011). Western powers, often via supranational actors, influence the political economy of Sub-Saharan African countries (*Rahaman, 2010), including the adoption of IASs and national accounting architectures. For example, an Ethiopian public sector health organization's balanced scorecard adoption reproduced a developmental ideology promulgated by international donor agencies, and knowledge elites, namely a Harvard University institute funded by the US Agency for International Development and a US-based consultancy company, the Balanced Scorecard Institute, that trained local elites to operate the system (*Bobe et al., 2017); the WB and IMF helped shape management accounting controls in the Ashanti Gold Corporation after Ghanaian independence (*Tsamenyi et al., 2017); and IPSAs were introduced in Nigeria following WB pressure (*Bakre et al., 2017). Former colonizer countries can also play a central role in African accounting polycentricity. For example, a West African Francophone country imported a new computerized government accounting system from France to replace an indigenously designed system following advice from its former colonial power, France, with WB support (*Lassou & Hopper, 2016).

Transnational professional associations, international developmental agencies, and international standard setters maintain and consolidate Western powers in African accounting polycentricity (*Getie Mihret, et al., 2012; *Kassem, 2018; *Sian, 2006). Their knowledge elites participate in its constitutive and collective tiers, and have encouraged African accounting standardization, whether in Francophone (*Degos et al., 2019; Elad, 2015) or Anglo-American Africa (Assenso-Okofu et al., 2011). However, the constitutive and collective tiers of African accounting polycentricity were established “in the distant past” (McGinnis, 2011a, p. 53) and former colonial domination still affects accounting, including its professionalization (*Chua & Poullaos, 2002; *El Omari & Khlif, 2014; *El Omari & Saboly, 2005; *Getie Mihret et al., 2012; *Hammond et al., 2009; *Sian, 2006, 2007a & b, 2011). For example, accounting remained a preserve of British expatriates in Kenya, even in the post-independence era (*Sian, 2007); and at the operational level, accounting professionals in international auditing firms were deemed more knowledgeable than their local counterparts (*Kassem, 2018).

Nevertheless, African accounting professions can be active internal actors at the collective and operational levels of accounting polycentricity (*Hammond et al., 2009; *Venter & de Villiers, 2013; *Sian, 2006). For example, the South African accounting profession engaged with academics to enhance their control (*Venter & de Villiers, 2013; *Verhoef & Samkin, 2017) and have influenced government regulations (i.e., collective tier) on environmental disclosure (*de Villiers & van Staden, 2006). However, other local actors can constrain their actions. For example, the South African government, the Public Accountants' and Auditors' Board, the Institute of Chartered Accountants, and the Independent Regulatory Board for Auditors have helped establish regulations governing the South African audit profession's reporting and whistle-blowing duties (*Maroun & Atkins, 2014; *Maroun, 2015); and the Institute of Directors in Southern Africa and the South African Institute of Chartered Accountants (SAICA) have strongly influenced domestic accounting education and research (*Verhoef & Samkin, 2017).

4.3. Prescriptive and normative aspects of African accounting polycentricity

Prescriptive and normative polycentricity analyses address problems in action situations (Ostrom, 2005, 2011; McGinnis & Walker, 2010). The problems, their sometimes unexpected outcomes and possibilities for endogenous change, revealed in the African accounting articles are discussed below.

4.3.1. Problems

Many studies pointed out the institutional fragility, an overarching problem at the constitutive and collective tiers, of many African states and the frequent influence and interventions by external actors when market failures occur due to institutional voids, organizational inefficiencies, and insufficient financial resources (*Areneke et al., 2019). Several studies question the value of Western ideologies and associated accounting technologies framing actions at these tiers (e.g., *Alawattage & Alsaid, 2018; *Bobe et al., 2017).

Constitutive and collective problems in economic development actions usually involve policy and accounting regulation issues. For example, the Ghanaian state used accounting technologies (numbers and narratives) to justify, but also resist various development policies (*Rahaman et al., 2007); privatizations have been a constitutive prescription for many African political economy transformations (*Josiah et al., 2010); a value relevance study attributed an economic crisis in Zimbabwe to a constitutive decision about land distribution (*Chamisa et al., 2018); Egyptian accounting reforms (i.e.,

internal control) reduced the cost of capital, but lacked regulation (*Khlif et al., 2019), and Egypt's weak auditing legal environment has enabled Big 4 accounting firms to become active in Egyptian accounting governance (*Khlif & Samaha, 2016). Weak accounting regulation has impeded environmental sustainability and human development actions (*Botes, 2018; *Bohe et al., 2017; *Cuckston, 2013; *Hammond et al., 2009; *Lauwo et al., 2016; *Sian, 2007a & b, 2006), and has fostered corruption in the governance development field (*Asiedu & Deffor, 2017; *Bakre et al., 2017; *Pillay & Kluvers, 2014).

Studies assessing accounting practices have revealed problems at the operational tier. They frequently compare accounting rules-on-paper formulated at the collective tier with accounting rules-in-use at the operational tier (McGinnis & Walker, 2010). They have indicated accounting and accountability problems in human development actions, e.g. in the health sector (*Rahaman et al., 2010) and poverty reduction (*Dixon et al., 2006, 2007); and the undermining of human rights in companies' disclosures (*Lauwo & Otusanya, 2014). Research on accounting disclosures and environmental sustainability development actions have stressed how asymmetrical power between companies and host communities or other stakeholders have impeded progress (*Egbon et al., 2018; *Khlif et al., 2015). Problems identified in economic and governance development actions include: companies' report manipulations (*Amidu & Kuipo, 2015; *Kamel & *Elbanna, 2010; *Mostafa, 2017; *Ozili, 2017; *Waweru & Prot, 2018); fraud and accounting irregularities (*Chalu & Mzee, 2018; *Kabuye et al., 2017; *Kassem, 2018, *Maroun, 2015; *Maroun & Atkins, 2014a & b; *Popoola et al., 2015); and a lack of public servants' accountability (*Iyoha & Oyerinde, 2010; *Mzenzi & Gaspar, 2015). Generally, operational tier problems occurred at the organizational or individual level, and often revealed how accounting technologies worsened the problems they sought to alleviate.

4.3.2. Outcomes

Development-related accounting action situations can produce unexpected outcomes in Africa. They have included: the failure of accountability to address customer needs in a South African microfinance institution because it prioritized meeting the accountability requirements of international policy makers and domestic regulators (*Marini et al., 2017); Nigerian public sector accountability reforms failed due to a dearth of qualified accountants (*Iyoha and Oyerinde, 2010); and 302 African banks audited by Big 4 accounting firms used loan loss provisions to smooth their earnings more than African banks audited by non-Big 4 auditors, which is surprising, as Big 4 auditors are often associated with superior audit quality (*Ozili, 2017). Accounting has not invariably enhanced greater accountability. For example, collusion between the Anglo American Corporation and the South African State fostered accounting practices that enhanced their economic and political power; during the Ghanaian colonial era, Western mining companies used accounting disclosures to promote and legitimize their operations (*Maltby and Tsamenyi, 2010); South Africa companies used Black Economic Empowerment performance and value-added statement disclosures to legitimize their strategy for dealing with labor (*Cahan & van Staden, 2009); the adoption of International Public Sector Accounting Standards (IPSAs), intended to enhance accountability and transparency in the Nigerian public sector, proved ceremonial because elite public officials retained an accounting technique (historical cost) to maintain corruption and patronage (*Bakre et al., 2017); corporate governance actors in Zambia (politicians, regulators, senior business executives, transnational organization representatives, academics, and governance consultants) have claimed that the nation's regulatory system's state of inertia has reinforced "an aura of secretiveness and patronage" within state capitalism (*Chanda et al., 2017, p. 1266).

Some authors have attributed unexpected outcomes to poor accounting methods. For example, market and economic efficiency criteria adopted by the international financial community and Ghanaian policymakers to judge an action situation, namely a flagship privatization, needed replacing by multidimensional criteria incorporating broader development goals (*Tsamenyi et al., 2010); similarly, accounting techniques used to evaluate privatization in Africa failed to fit the context (*Josiah et al., 2010); and those used during the liberalization of Nigerian banking and financial services, instigated by the IMF, resulted in "misfits", which illustrates:

"... the difficulty in transporting first-world regulatory solutions to contexts where the complex of people and things to be reformed differs from the context in which accounting technologies and agents are initially envisioned and promoted." (*Neu et al., 2010, p. 403)

Although accounting reforms in Africa often fail to attain their goals, endogenous changes and actions in the collective tier can generate better alternatives. The polycentricity approach emphasizes the potential of local actors' self-governance abilities (Ostrom, 2005) rather than relying on strict compliance with decisions made in the constitutive and/or collective tiers. For instance, African bank managers replaced or complemented portfolio and funding methods introduced by regulators with locally designed self-governance schemes to increase the extent of stewardship toward their stakeholders as intended by the regulators (*Amidu & Kuipo, 2015); and reporting irregularities, a form of mandatory whistle-blowing, introduced in the South African auditing industry at the behest of local actors, improved audit quality (*Maroun & Atkins, 2014; *Maroun, 2015).

Self-governance using accounting for contestation and exploiting local knowledge for positive societal ends can create "opportunities for developing and strengthening shared communities of understanding thus developing nationhood" (Sawyer, 2005, p. 239). For example, counter accounting by civil society actors, including international advocacy NGOs, have challenged the actions and reports of powerful actors and institutions and promoted national governance reforms (*Denedo et al., 2017); the Johannesburg Stock Exchange voluntarily adopted independent CSR assurance by listed

companies, mandated by the Institute of Directors in Southern Africa – an illustration of self-governance by actors in the constitutive/collective tier (*Ackers & Eccles, 2015).

4.3.3. Accounting scholarship debates

*Sy (2010) has harshly criticized suppressions of African scholarship in Western academic literature, which perpetuates an incomplete portrayal of African accounting. *Rahaman (2010) made a similar observation, albeit less abrasively, claiming that critical accounting scholarship can extend the pioneering research by *Tinker (1980). This traced how socio-political forces shaped the accounting reports of Delco, a UK-based MNC operating in Sierra Leone, and how accounting research driven by the marginalist theory of value was irrelevant in this context. Later, *Asechemie (1997) argued that agency theory (a dominant theory in accounting research) is inadequate for understanding African labor processes, and more in-depth qualitative studies, incorporating African thoughts and ideas, as within African studies, would improve our understanding of African accounting. However, although *Wallace (1997) acknowledged that most international accounting research is irrelevant to African problems, his fierce rejoinder demonstrates the disputes on how best to study accounting and generate knowledge beyond Western settings. Subsequently, articles have given a deeper understanding of African accounting practices informed by African local knowledge (*Carmona & Ezzamel, 2007; *Jayasinghe & Soobaroyen, 2009; *Marini et al., 2017, 2018; *Negash et al., 2019; *Ritchie & Khorwatt, 2007; *Uche et al., 2016). This work contains two critical accounting research streams, a historical perspective (e.g., *Carmona & Ezzamel, 2007), and a development and political approach (e.g., *Rahaman, 2010).

However, such work has been impeded by the dearth of accounting research from African universities, sometimes due to external interventions. For example, the control of a professional body, SAICA, over accounting syllabi has allegedly discouraged academic scholarly activity in South Africa (*Verhoef & Samkin, 2013, 2017):

"SAICA has used and continues to use ... first, occupying the "uncontested space" of accounting academe through the 1950s agreement to hand over professional training to universities; second, populating this space with CAs; third, recreating the boundaries of accounting academe with the new rules of accreditation; fourth, ensuring status hierarchies for accounting academics who are members of the profession through financial rewards and preferential treatment; finally, embedding and routinizing the profession-inspired institutions." (*Venter & de Villiers, 2013, p. 1271)

A cross-country study (Ethiopia, Ghana, Kenya, Mauritius, Nigeria, South Africa, Tanzania, Zimbabwe) attributed the low productivity of accounting research from African universities to weak regulative support (e.g., university acts, licensing/evaluative agencies, salary scales and funding mechanisms) (*Negash et al., 2019). Hence, whilst accounting research in LDCs may have grown (Hopper et al., 2009), including that on Africa, it often comes from African academics located outside Africa. A report by the Committee on Accounting in Developing Countries of the American Accounting Association (AAA) that investigated "which forms of international cooperation would contribute most to the improvement of accounting in developing countries" (American Accounting Association, 1976, p. 200), concluded that the quality of professors and their working conditions were key problems the AAA should consider in its cooperation agenda to improve accounting education in LDCs.

Pursuing independent critical research and incorporating "local knowledge and relevant experiences" (Sawyer, 2005, p. 237) are important for accounting and development research on Africa being impactful and effective in serving local citizens' aspirations. "Modern" Western accounting systems and solutions need appraising, modifying, and implementing to accommodate local cultures, knowledge, and conditions, especially as many LDCs still "have a larger residue of traditional cultures and modes of production" (Hopper et al., 2009, p. 496).

5. Implications for accounting and development research

The analysis of African accounting research according to its morphological, functional, and prescriptive and normative dimensions has identified implications for future accounting and development research agenda. These are summarized in Table 4 and discussed below.

Although the articles revealed the power of external actors in the constitutive/collective tiers, local actors have some power, albeit often lesser, at the operational tier. What is less clear is how processes inherent within development-related accounting action situations reinforce or weaken each set of actors' powers. This is important because they can wreak changes in working rules. Furthermore, our analysis found that local actors have self-governance abilities. Future research could examine whether its magnitude depends on the type of development-related accounting action situations, and what is the metamorphic potential in African accounting polycentricity. Regarding the African labor process debate, future research might focus on the role of local customs, values, and insights in action situations. Most studies have examined the impact of financial markets and foreign investors on African economies, but as many African economic transactions occur outside these realms, future research might investigate the accounting of local, sometimes informal, transactions and sources of finance.

Power asymmetries favor supranational donors/lenders and can produce policies inconsistent with local peoples' aspirations. Frustrations emerge when institutions of global governance supersede that of states, and can precipitate economic and political contestations (Cerny, 2010). Future research could examine how accounting has been used in

Table 4

Suggested directions for an accounting and development research agenda.

Type of polycentricity analysis	Type of development-related accounting research questions
Morphological analysis	<ol style="list-style-type: none"> 1. How do processes induced by development action situations reinforce or weaken the actors' power? 2. To what extent is accounting specific to developmental actors participating in a specific development action situation? 3. To whom are participants in African accounting polycentricity accountable for the impact of development policies?
Functional analysis	<ol style="list-style-type: none"> 4. What rules-in-use are introduced through actors' self-governance schemes in African polycentricity? 5. To what extent does local capital participate in financing the economy, and what accounting systems are in place to support their operation? 6. What rules on paper are questioned by actors' self-governance schemes? 7. What could accounting contribute to development measurement debates?
Prescriptive and normative analysis	<ol style="list-style-type: none"> 8. What development ideals/ideas do African value and how does accounting intervene? 9. How does accounting help in understanding the contestations occurring through the interaction of the constitutive, collective, and operational tiers within adjacent action situations of development? 10. To what extent does accounting help address such contestations? 11. Who benefit or suffer from the consequences of the ongoing development process and do actors account for them?

disputes during Africa's "passage to modernity" (Sawyer, 2005, p. 238) and, as in studies like *Denedo, Thomson and Yonekura (2017), how accounting can help resolve social conflicts (Tinker, 1985). Asymmetries in power, combined with interactions within intra- and inter-choice arena functional linkages, increase complexity often not captured in many articles. This is evident in *Oberholzer's (2005) South African study of taxation implementation and utilization (two action situations) that spanned at least three of the four development dimensions (economic, human, and governance). Power asymmetries in each action situation meant powerful politicians neglected pre-election promises to address social welfare issues affecting disadvantaged South Africans. Action situations can be so intertwined their complexities may not be revealed in a single study. Such complexities can be reinforced by actors' hegemonic coalitions (Andrew & Baker, 2020). Future research also needs to investigate further the morphological and functional features of accounting in Africa, e.g. does the role of accounting vary according to which actors are involved in a given action situation?

The accounting research on Africa has produced two types of comparative studies informing how best to undertake accounting reforms during transitional development processes. Some has compared accounting in African and non-African countries (*Al Farooque & Ahulu, 2017; *Arnold & Hammond, 1994; *Boland et al., 2008; *Chua & Poullaos, 2002; *Mitchell et al., 1998; *Njima & Zouari, 2015), while others have compared accounting in different African countries (*Amidu & Kuipo, 2015; *Jumanne & Keong, 2018; *Khelif et al., 2015; *Nyamori et al., 2017; *Outa et al., 2017). Comparative studies (e.g., Eriksen, 2018) can show what features of African accounting polycentricity are country-specific or not; which accounting systems within one national setting are most effective (e.g., Nobes & Parker, 2016); and whether there are "accounting constellations" (Burchell et al., 1985, p. 400), where the influence of "transnational accounting constellation" (Botzem, 2014, p. 934) has been central.

The accounting literature on Africa has shown the need for reforms that meet the aspirations of Africans, but accounting researchers must engage in debates on how to define and measure development (Madrueño & Tezanos, 2018; Tezanos Vázquez & Sumner, 2013) and pay more attention to Africans' perceptions of development, how they account for it, and the values they attach to it, for their work to be transformative. Work in this ilk exists in the "African management" literature (e.g., Ahiauzu, 1986; Nzelibé, 1986; Seny Kan et al., 2015). Considering the issues it raises: more thoroughly evaluate accounting practices by recognizing the significance of African sociocultural idiosyncrasies, often mentioned, but only tangentially considered; help gauge "whether officials are accountable to citizens concerning the policies and rules chosen" (Ostrom, 2005, p. 67), including fine-tuned examinations of "micro-accountabilities" (Alawattage et al., 2018); and better incorporate the views, challenges and experiences of African citizens, in contrast to the overwhelming emphasis on the organizational level of analysis by much accounting research on Africa.

6. Conclusions

The primary research objective was to examine development-related accounting action situations in Africa by actors at three analytical levels (constitutive, collective, and operational) on each dimension of development (i.e., economic, human, environmental sustainability, and governance).

The morphological analysis unveiled the main external and internal actors. The external supranational actors (i.e., Bretton Woods Institutions, former colonizers, foreign governments, and foreign regional organizations) have operated mainly in the constitutive and collective tiers. The other external actors (i.e., international standard setters, transnational accounting bodies, MNCs, and international NGOs) operate mainly in the constitutive and/or operational tiers. States, public firms/institutions, private firms, academics, and accounting professions were the main internal actors at the operational tier.

The analysis revealed functional linkages in three choice arenas (constitutive, collective, and operational). “Defining and funding political economy transformations” operated at the constitutive tier; “Building institutional and regulatory arrangements” at the collective tier; and “Use of local financing institutions, and use of accounting technologies” at the operational tier. The inter-choice arena functional linkages have triggered intra-choice arena functional linkages and exposed differences in involved actors’ powers.

The prescriptive analysis identified problems that actors within African accounting polycentricity have attempted to address. Some produced unexpected and sometimes undesirable outcomes (Ferry et al., 2021), whereas others were more successful, especially when they incorporated endogenous changes utilizing local knowledge.

This research has implications for future accounting research and practice. Like other accounting research on LDCs (van Helden & Uddin, 2016; Hopper et al., 2009, 2012a; 2017; Rahaman, 2005; Samuels, 1990; Wallace, 1999), our study shows how development-related accounting mobilizes different actors (external and internal) with varying power in different locations/positions. Development-related accounting research can be investigated from three main approaches (morphological, functional, and prescriptive) either separately or complementarily, coupled to constitutive, collective and operational analyses. Table 4 indicates some research directions in this vein warranting future accounting research.

Practical implications for the actors in African accounting polycentricity can be derived from our findings. Accounting enables actors to be accountable to themselves and society, but studies indicate that external actors need to involve local actors more and take the local context of LDCs into greater consideration in development actions to this end (van Helden & Uddin, 2016; Hopper et al., 2009, 2017). Similarly, more attention should be paid to local actors’ self-governance abilities since these can foster a better understanding of the local context. Local actors can use accounting to positively influence development actions (e.g., Lassou, Hopper, & Ntim, 2021).

Overall, our paper has demonstrated the connections between accounting research and the dimensions of development in Africa using a polycentricity lens, used by other scholars, mainly political scientists and economists, to understand development policies in LDCs (Aligica, 2005), especially in Africa (Leeson, 2005; Sawyer, 2005). This can assist accounting and development research in three ways. First, the morphological, functional, and prescriptive analyses provide researchers with tools with an applied research focus (Aligica, 2005). Second, the advantages of this perspective found within development and policy studies (Carlisle & Gruby, 2019), namely its capacity to adapt to social and environmental change, to identify good institutional fits, and the duplication of governance actors and institutions to mitigate conflict risks, are arguably valid for accounting and development research. Third, a “wealth of theoretical, empirical and experimental evidence supports the polycentric approach” (Cole, 2015, p. 114), which suggests it can improve development-related accounting practices and cooperation within the formal, informal, bilateral and multilateral interactions between external and internal actors involved.

The polycentricity framework’s diagnosis of development-related accounting action situations can help modify accounting architecture design policies (e.g., Aligica, 2005). It is complementary to and can incorporate theorizations within prior LDC accounting research (Alawattage et al., 2018), e.g. the influence of contextual factors identified in Hopper et al. (2009), which would help reveal the different roles of accounting in the diverse development trajectories of African countries. Lastly, development is not exclusive to developing countries (see Hopper et al., 2017), therefore our reflections are also of interest to developed countries. Accounting and development research can benefit us all.

Acknowledgements

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Appendix A. The 171 selected journal articles on accounting research on Africa

Journal	Number	Papers
<i>Accounting and Finance</i> (A&F)	1	Cahan, S. F. & Van Staden, C. J. (2009). Black economic empowerment, legitimacy and the value added statement: evidence from post-apartheid South Africa. <i>Accounting & Finance</i> , 49(1), 37–58
<i>Accounting Auditing & Accountability Journal</i> (AAAJ)	27	Ackers, B. & Eccles, N. S. (2015). Mandatory corporate social responsibility assurance practices: The case of King III in South Africa. <i>Accounting, Auditing & Accountability Journal</i> , 28(4), 515–550. Awio, G., Northcott, D. & Lawrence, S. (2011). Social capital and accountability in grass-roots NGOs: The case of the Ugandan community-led HIV/AIDS initiative. <i>Accounting, Auditing & Accountability Journal</i> , 24(1), 63–92 Bakre, O., Lauwo, S. G. & McCartney, S. (2017). Western accounting reforms and accountability in wealth redistribution in patronage-based Nigerian society.

Appendix A (continued)

Journal	Number	Papers
		<i>Accounting, Auditing & Accountability Journal</i> , 30(6), 1288–1308.
		Bobbe, B. J., Getie Mihret, D. & Obo, D. D. (2017). Public-sector reforms and balanced scorecard adoption: an Ethiopian case study. <i>Accounting, Auditing & Accountability Journal</i> , 30(6), 1230–1256.
		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.
		Chanda, S., Burton, B. & Dunne, T. (2017). The nature and potential of corporate governance in developing countries: Zambian perceptions. <i>Accounting, Auditing & Accountability Journal</i> , 30(6), 1257–1287.
		Degos, J. G., Levant, Y. & Tournon, 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.
		Denedo, M., Thomson, I. & Yonekura, A. (2017). International advocacy NGOs, counter accounting, accountability and engagement. <i>Accounting, Auditing & Accountability Journal</i> , 30(6), 1309–1343.
		Egbon, O., Idemudia, U. & Amaeshi, K. (2018). Shell Nigeria's Global Memorandum of Understanding and corporate-community accountability relations: A critical appraisal. <i>Accounting, Auditing & Accountability Journal</i> , 31(1), 51–74.
		Getie Mihret, D., James, K. & Mula, J. M. (2012). Accounting professionalization amidst alternating state ideology in Ethiopia. <i>Accounting, Auditing & Accountability Journal</i> , 25(7), 1206–1233.
		Goddard, A. and Juma Assad, M. (2006). Accounting and navigating legitimacy in Tanzanian NGOs. <i>Accounting, Auditing & Accountability Journal</i> , 19(3), 377–404.
		Hammond, T., Cooper, C. & van Staden, C. J. (2017). Anglo American Corporation and the South African State: A contextual analysis of annual reports 1917–1975. <i>Accounting, Auditing & Accountability Journal</i> , 30(6), 1399–1423.
		Jayasinghe, K. & Soobaroyen, T. (2009). Religious “spirit” and peoples’ perceptions of accountability in Hindu and Buddhist religious organizations. <i>Accounting, Auditing & Accountability Journal</i> , 22(7), 997–1028.
		Cuckston, T. (2013). Bringing tropical forest biodiversity conservation into financial accounting calculation. <i>Accounting, Auditing & Accountability Journal</i> , 26(5), 688–714.
		Lauwo, S. G., Otusanya, O. J. & Bakre, O. (2016). Corporate social responsibility reporting in the mining sector of Tanzania: (Lack of) government regulatory controls and NGO activism. <i>Accounting, Auditing & Accountability Journal</i> , 29(6), 1038–1074.
		Waweru, N. M., 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.
		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.
		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.
		Maroun, W. & Atkins, J. (2014). Whistle-blowing by external auditors in South Africa: Enclosure, efficient bodies and disciplinary power. <i>Accounting, Auditing & Accountability Journal</i> , 27(5), 834–862.
		Nyamori, R. O., Abdul-Rahaman, A. S. & Samkin, G. (2017). Accounting, auditing and accountability research in Africa: Recent governance developments and future directions. <i>Accounting, Auditing & Accountability Journal</i> , 30(6), 1206–1229.

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Appendix A (continued)

Journal	Number	Papers
		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.
		Rahaman, A., S., 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.
		Venter, E. & de Villiers, C. (2013). The accounting profession's influence on academe: South African evidence. <i>Accounting, Auditing & Accountability Journal</i> , 26(8), 1246–1278.
		Verhoef, G. & Samkin, G. (2017). The accounting profession and education: The development of disengaged scholarly activity in accounting in South Africa. <i>Accounting, Auditing & Accountability Journal</i> , 30(6), 1370–1398.
		Uddin, S., Gumb, B. & Kasumba, S. (2011). Trying to operationalise typologies of the spectacle: A literature review and a case study. <i>Accounting, Auditing & Accountability Journal</i> , 24(3), 288–314.
		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.
		Dixon, R., Ritchie, J. & Siwale, J. (2006). Microfinance: accountability from the grassroots. <i>Accounting, Auditing & Accountability Journal</i> , 19(3), 405–427
<i>Accounting Forum (AF)</i>	13	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
		Coetzee, C. M. & Van Staden, C. J. (2011). Disclosure responses to mining accidents: South African evidence. <i>Accounting Forum</i> , 35(4), 232–246.
		Dixon, R., Ritchie, J. & Siwale, J. (2007). Loan officers and loan 'delinquency' in microfinance: A Zambian case. <i>Accounting forum</i> , 31 (1), 47–71.
		Jack, L. & Kholeif, A. (2008). Enterprise resource planning and a contest to limit the role of management accountants: a strong structuration perspective. <i>Accounting Forum</i> , 32 (1), 30–45.
		Lauwo, S. & Otusanya, O. J. (2014). Corporate accountability and human rights disclosures: A case study of Barrick Gold Mine in Tanzania. <i>Accounting Forum</i> , 38 (2), 91–108.
		Mahadeo, J. D., Oogarah-Hanuman, V. & Soobaroyen, T. (2011). Changes in social and environmental reporting practices in an emerging economy (2004–2007): Exploring the relevance of stakeholder and legitimacy theories. <i>Accounting Forum</i> , 35 (3), 158–175)
		Maroun, W. (2015). Reportable irregularities and audit quality: Insights from South Africa. <i>Accounting Forum</i> , 39(1), 19–33.
		Maroun, W. & Solomon, J. (2014). Whistle-blowing by external auditors: Seeking legitimacy for the South African Audit Profession? <i>Accounting Forum</i> , 38 (2), 111–121.
		Nakpodia, F. & Adegbite, E. (2018). Corporate governance and elites. <i>Accounting Forum</i> , 42 (1), 17–31.
		Soobaroyen, T. & Ntim, C. G. (2013). Social and environmental accounting as symbolic and substantive means of legitimation: The case of HIV/AIDS reporting in South Africa. <i>Accounting Forum</i> , 37 (2), 92–109.
		Uche, C. O., Adegbite, E. & Jones, M. (2016). Institutional shareholder activism in Nigeria: An accountability perspective. <i>Accounting Forum</i> , 40 (2), 78–88.
		Uche, C. O. & Atkins, J. F. (2015). Accounting for rituals and ritualization: The case of shareholders' associations. <i>Accounting Forum</i> , 39 (1), 34–50.
		Van Staden, C.J. (2003). The relevance of theories of political economy to the understanding of financial reporting in South Africa: the case of value added statements. <i>Accounting Forum</i> , 27, 224–245.

Appendix A (continued)

Journal	Number	Papers
<i>Accounting History (AH)</i>	1	Botes, V. (2018). An inside look at the process of diversity in a South African accounting department in recent decades. <i>Accounting History</i> , 23(1–2), 151–171.
<i>Accounting Historians Journal</i>	2	Ezzamel, M. (2002). Accounting and redistribution: The palace and mortuary cult in the middle kingdom, ancient Egypt. <i>Accounting Historians Journal</i> , 29(1), 61–103. Sian, S. (2007a). Patterns of prejudice: Social exclusion and racial demarcation in professional accountancy in Kenya. <i>Accounting Historians Journal</i> , 34(2), 1–42
<i>Accounting Organizations and Society (AOS)</i>	10	Arnold, P. & Hammond, T. (1994). The role of accounting in ideological conflict: Lessons from the South African divestment movement. <i>Accounting, Organizations and Society</i> , 19(2), 111–126. Boland Jr. R.J., Sharma, A. K. & Afonso, P. S. (2008) Designing management control in hybrid organizations: The role of path creation and morphogenesis. <i>Accounting, Organizations and Society</i> , 33(7–8), 899–914. Chua, W. F. & Poullaos, C. (2002). The Empire Strikes Back? An exploration of centre–periphery interaction between the ICAEW and accounting associations in the self-governing colonies of Australia, Canada and South Africa, 1880–1907. <i>Accounting, Organizations and Society</i> , 27(4–5), 409–445. de Villiers, C. & van Staden C. J. (2006) Can less environmental disclosure have a legitimising effect? Evidence from Africa. <i>Accounting, Organizations and Society</i> , 31(8), 763–781. Ezzamel, M. (2009). Order and accounting as a performative ritual: Evidence from ancient Egypt. <i>Accounting, Organizations and Society</i> , 34(3–4), 348–380. Hammond, T. Clayton, B. M. & Arnold, P. J. (2009) South Africa's transition from apartheid: The role of professional closure in the experiences of black chartered accountants. <i>Accounting, Organizations and Society</i> , 34(6–7), 705–721. Mitchell, A., Sikka, P. & Willmott, H. (1998) Sweeping it under the carpet: The role of accountancy firms in money laundering. <i>Accounting, Organizations and Society</i> , 23(5–6), 589–607. Sian S. (2006) Inclusion, exclusion and control: The case of the Kenyan accounting professionalisation project. <i>Accounting, Organizations and Society</i> , 31(3), 295–322. Sian S. (2011) Operationalising closure in a colonial context: The Association of Accountants in East Africa, 1949–1963. <i>Accounting, Organizations and Society</i> , 36(6), 363–381. Tinker, A. M. (1980). Towards a political economy of accounting: an empirical illustration of the Cambridge controversies. <i>Accounting, Organizations and Society</i> , 5(1), 147–160.
<i>Accounting Research Journal (ARJ)</i>	5	Alferjani, M., Mirshekary, S., Dellaportas, S., Getie Mihret, D. & Yaftian, A. (2018). Development of accounting regulatory institutions in Libya (1951–2006). <i>Accounting Research Journal</i> , 31(2), 267–283. Aly, D., El-Halaby, S. & Hussainey, K. (2018). Tone disclosure and financial performance: evidence from Egypt. <i>Accounting Research Journal</i> , 31(1), 63–74 Amidu, M. & Kuipo, R. (2015). Earnings management, funding and diversification strategies of banks in Africa. <i>Accounting Research Journal</i> , 28(2), 172–194. Ibrahim, A. E. A. (2018). Board characteristics and asymmetric cost behavior: evidence from Egypt. <i>Accounting Research Journal</i> , 31(2), 301–322. Popoola, O. M. J., Che-Ahmad, A. B. & Samsudin, R. S. (2015). An empirical investigation of fraud risk assessment and knowledge requirement on fraud related problem representation in Nigeria. <i>Accounting Research Journal</i> , 28(1), 78–97.
<i>African Journal of Accounting Auditing and Finance (AJAAF)</i>	4	Degos, J. G. & Levant, Y. (2015). The units of value added to offset the cost calculation shortcomings: An opportunity for small African businesses. <i>African Journal of Accounting, Auditing and Finance</i> , 4(4), 312–327. Grant, R., Harber, M. & Minter, T. (2018). An analysis of the impact of audit firm

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Appendix A (continued)

Journal	Number	Papers
		rotation on audit fees: a South African perspective. <i>African Journal of Accounting, Auditing and Finance</i> , 6(2), 91–108.
		Jumanne, B. B. & Keong, C. C. (2018). Ownership concentration, foreign ownership and corporate performance among the listed companies in East African community: the role of quality institutions. <i>African Journal of Accounting, Auditing and Finance</i> , 6(1), 70–90.
		Njima, N. E. B. & Zouari, S. M. (2015). The subprime crisis and the impact of accounting standards/fair value accounting: case of European and North African countries. <i>African Journal of Accounting, Auditing and Finance</i> , 4(4), 273–293.
<i>Australian Accounting Review (AAR)</i>	1	De Jager, P. (2014). Liberal fair value accounting in banks: A South African case study. <i>Australian Accounting Review</i> , 24(2), 134–153.
<i>Behavioral Research in Accounting (BRA)</i>	1	Chung, J. O. & Windsor, C. A. (2012). Empowerment through knowledge of accounting and related disciplines: Participatory action research in an African village. <i>Behavioral Research in Accounting</i> , 24(1), 161–180.
<i>British Accounting Review (BAR)</i>	5	Elmassri, M. M., Harris, E. P. & Carter, D. B. (2016). Accounting for strategic investment decision-making under extreme uncertainty. <i>The British Accounting Review</i> , 48(2), 151–168.
		Elsayed, M. O. & Hoque, Z. (2010). Perceived international environmental factors and corporate voluntary disclosure practices: An empirical study. <i>The British Accounting Review</i> , 42(1), 17–35.
		Maroun, W. & Atkins, J. (2014). Section 45 of the Auditing Profession Act: Blowing the whistle for audit quality?. <i>The British Accounting Review</i> , 46(3), 248–263.
		Negash, M., Lemma, T. T. & Samkin, G. (2019). Factors impacting accounting research output in developing countries: An exploratory study. <i>The British Accounting Review</i> , 51(2), 170–192.
		Ritchie, B. & Khorwatt, E. (2007). The attitude of Libyan auditors to inherent control risk assessment. <i>The British Accounting Review</i> , 31(1), 39–59.
<i>Comptabilité Contrôle Audit (CCA)</i>	7	Baccouche, C. E. M. & Bakini, O. N. (2007). La relation d'association entre rendement boursier et chiffres comptables. <i>Comptabilité-Contrôle-Audit</i> , 13(1), 107–135
		Causse, G. (1999). Vingt ans de normalisation comptable et de PCCG. Son influence dans les pays d'Afrique francophone. <i>Comptabilité Contrôle Audit</i> .
		El Omari, S. & Khelif, W. (2014). Professionnalisation des experts-comptables: analyse comparée du Maroc et de la Tunisie. <i>Comptabilité-Contrôle-Audit</i> , 20(1), 67–91.
		El Omari, S. & Saboly, M. (2005). Émergence d'une profession comptable libérale: le cas du Maroc. <i>Comptabilité-Contrôle-Audit</i> , 11(3), 129–148.
		Gouadain, D. (2000). Le SYSCOA, ce méconnu. <i>Comptabilité Contrôle Audit</i> , 6(1), 85–99
		Ngantchou, A. (2011). Le Système Comptable OHADA: Une réconciliation des modèles «européen continental» et «anglo-saxon»? <i>Comptabilité-Contrôle-Audit</i> , 17(3), 31–53.
		Tchuigoua, H. T. (2012). Gouvernance et notation des institutions de microfinance: Une étude empirique des institutions de microfinance africaines. <i>Comptabilité-Contrôle-Audit</i> , 18(1), 153–182
<i>Contemporary Accounting Research (CAR)</i>	1	Rahaman, A. B. U., 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.
<i>Critical Perspectives on Accounting (CPA)</i>	18	Alawattage, C. & Alsaid, L. A. (2018). Accounting and structural reforms: a case study of Egyptian electricity. <i>Critical Perspectives on Accounting</i> , 50, 15–35.
		Asechemie, D. P. (1997). African labour systems, maintenance accounting and agency theory. <i>Critical Perspectives on Accounting</i> , 8(4), 373–392.

Appendix A (continued)

Journal	Number	Papers
		<p>Bakre, O. M. & Lauwo, S. (2016). Privatisation and accountability in a “crony capitalist” Nigerian state. <i>Critical Perspectives on Accounting</i>, 39, 45–58.</p> <p>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.</p> <p>HassabElnaby, H. R., Epps, R. W. & Said, A. A. (2003). The impact of environmental factors on accounting development: an Egyptian longitudinal study. <i>Critical Perspectives on Accounting</i>, 14(3), 273–292.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>Nyamori, R. O. & Gekara, V. O. (2016). Performance contracting and social capital (re) formation: A case study of Nairobi City Council in Kenya. <i>Critical Perspectives on Accounting</i>, 40, 45–62.</p> <p>Oberholzer, R. L. (2005). A survey of the perceptions of previously disadvantaged South Africans on taxation. <i>Critical Perspectives on Accounting</i>, 16(3), 249–275.</p> <p>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.</p> <p>Rahaman, A. S. (2010). Critical accounting research in Africa: Whence and whither. <i>Critical Perspectives on Accounting</i>, 21(5), 420–427.</p> <p>Sian, S. (2007b). Reversing exclusion: The Africanisation of accountancy in Kenya, 1963–1970. <i>Critical Perspectives on Accounting</i>, 18(7), 831–872.</p> <p>Sy A. (2010). African critical studies. <i>Critical Perspectives on Accounting</i>, 21(5), 443–443.</p> <p>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.</p> <p>Wallace, R. O. (1997). African labour systems, maintenance accounting and agency theory: Some fundamental questions. <i>Critical Perspectives on Accounting</i>, 8(4), 393–407.</p>
Emerging Markets Review (EMR)	6	<p>Acquaah, M. (2015). Determinants of corporate listings on stock markets in Sub-Saharan Africa: Evidence from Ghana. <i>Emerging Markets Review</i>, 22, 154–175.</p> <p>Belkhir, M., Maghyreh, A. & Awartani, B. (2016). Institutions and corporate capital structure in the MENA region. <i>Emerging Markets Review</i>, 26, 99–129.</p> <p>Blazy, R. & Letaief, A. (2017). When secured and unsecured creditors recover the same: The emblematic case of the Tunisian corporate bankruptcies. <i>Emerging Markets Review</i>, 30, 19–41.</p> <p>Hearn, B. (2013). The determinants of director remuneration in West Africa: The impact of state versus firm-level governance measures. <i>Emerging Markets Review</i>, 14, 11–34.</p>

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Appendix A (continued)

Journal	Number	Papers
		Hearn, B. (2011a). Modelling size and liquidity in North African industrial sectors. <i>Emerging Markets Review</i> , 12(1), 21–46.
		Nguyen, M., Perera, S. & Skully, M. (2016). Bank market power, ownership, regional presence and revenue diversification: Evidence from Africa. <i>Emerging Markets Review</i> , 27, 36–62.
<i>Financial Accountability & Management (FAM)</i>	3	Lassou, P. J., Hopper, T., Soobaroyen, T. & Wynne, A. (2018). Participatory and incremental development in an African local government accounting reform. <i>Financial Accountability & Management</i> , 34(3), 252–267.
		Pillay, S. & Kluvers, R. (2014). An institutional theory perspective on corruption: The case of a developing democracy. <i>Financial Accountability & Management</i> , 30(1), 95–119.
		Sarpong, K. K. & Gray, S. J. (1989). Social income and public sector corporations: a case study of the Ghana Food Distribution Corporation. <i>Financial Accountability & Management</i> , 5(4), 245–257.
<i>International Journal of Accounting and Information Management (IJAIM)</i>	1	Al Farooque, O. & Ahulu, H. (2017). Determinants of social and economic reportings: Evidence from Australia, the UK and South African multinational enterprises. <i>International Journal of Accounting & Information Management</i> , 25(2), 177–200.
<i>International Journal of Auditing (IJA)</i>	7	Asiedu, K. F. & Deffor, E. W. (2017). Fighting corruption by means of effective internal audit function: Evidence from the Ghanaian public sector. <i>International Journal of Auditing</i> , 21(1), 82–99
		Coetzee, P. & Lubbe, D. (2014). Improving the efficiency and effectiveness of risk-based internal audit engagements. <i>International Journal of Auditing</i> , 18(2), 115–125.
		Khelif, H., Samaha, K. & Soliman, M. (2019). Internal control quality, voluntary disclosure, and cost of equity capital: The case of an unregulated market. <i>International Journal of Auditing</i> , 23(1), 144–160.
		Khelif, H. & Samaha, K. (2014). Internal Control Quality, Egyptian Standards on Auditing and External Audit Delays: Evidence from the Egyptian Stock Exchange. <i>International Journal of Auditing</i> , 18(2), 139–154.
		Maroun, W., Coldwell, D. & Segal, M. (2014). SOX and the Transition from Apartheid to Democracy: South African Auditing Developments through the Lens of Modernity Theory. <i>International Journal of Auditing</i> , 18(3), 206–212.
		Maroun, W. & Gower, C. (2013). South African auditors blowing the whistle without protection: A challenge for trust and legitimacy. <i>International Journal of Auditing</i> , 17(2), 177–189.
		Soobaroyen, T. & Chengabroyan, C. (2006). Auditors' perceptions of time budget pressure, premature sign offs and under-reporting of chargeable time: evidence from a developing country. <i>International Journal of Auditing</i> , 10(3), 201–218.
<i>International Review of Financial Analysis (IRFA)</i>	3	Hearn, B. & Piesse, J. (2013). Firm level governance and institutional determinants of liquidity: Evidence from Sub Saharan Africa. <i>International Review of Financial Analysis</i> , 28, 93–111.
		Hearn, B. (2011b). The performance and the effects of family control in North African IPOs. <i>International Review of Financial Analysis</i> , 20(3), 140–151.
		Ntim, C. G., Lindop, S. & Thomas, D. A. (2013). Corporate governance and risk reporting in South Africa: A study of corporate risk disclosures in the pre-and post-2007/2008 global financial crisis periods. <i>International Review of Financial Analysis</i> , 30, 363–383.
<i>Journal of Accounting, Auditing & Finance (JAAF)</i>	1	Elbannan, M. A. & Elbannan, M. A. (2015). Economic consequences of bank disclosure in the financial statements before and during the financial crisis: Evidence from Egypt. <i>Journal of Accounting, Auditing & Finance</i> , 30(2), 181–217.

Appendix A (continued)

Journal	Number	Papers
<i>Journal of Accounting in Emerging Economies (JAEE)</i>	4	Bowrin, A. R. (2018). Human resources disclosures by African and Caribbean companies. <i>Journal of Accounting in Emerging Economies</i> , 8(2), 244–278. Khlif, H., Guidara, A. & Souissi, M. (2015). Corporate social and environmental disclosure and corporate performance: Evidence from South Africa and Morocco. <i>Journal of Accounting in Emerging Economies</i> , 5(1), 51–69. Outa, E. R., Ozili, P. & Eisenberg, P. (2017). IFRS convergence and revisions: value relevance of accounting information from East Africa. <i>Journal of Accounting in Emerging Economies</i> , 7(3), 352–368. Soobaroyen, T., Tsamenyi, M. & Sapra, H. (2017). Accounting and governance in Africa—contributions and opportunities for further research. <i>Journal of Accounting in Emerging Economies</i> , 7(4), 422–427.
<i>Journal of Accounting and Organizational Change (JAOC)</i>	1	Tsamenyi, M., Hopper, T. & Uddin, S. (2017). Changing control and accounting in an African gold mine: An emergence of a new despotic control. <i>Journal of Accounting & Organizational Change</i> , 13(2), 282–308.
<i>Journal of Business Finance & Accounting (JBFA)</i>	3	Gyapong, E., Monem, R. M. & Hu, F. (2016). Do women and ethnic minority directors influence firm value? Evidence from post-apartheid South Africa. <i>Journal of Business Finance & Accounting</i> , 43(3–4), 370–413. Mukherjee, T. K., Hingorani, V. L. & Lee, S. H. (1995). Stock Price Reactions to Voluntary Versus Mandatory Social Actions: The Case of South African Divestiture. <i>Journal of Business Finance & Accounting</i> , 22(2), 301–311. Page, M. J., Reyneke, I. (1997). The timing and subsequent performance of initial public offerings (IPOs) on the Johannesburg Stock Exchange. <i>Journal of Business Finance & Accounting</i> , 24(9–10), 1401–1420.
<i>Journal of International Accounting Research (JIAR)</i>	1	Bova, F. & Pereira, R. (2012). The determinants and consequences of heterogeneous IFRS compliance levels following mandatory IFRS adoption: Evidence from a developing country. <i>Journal of International Accounting Research</i> , 11(1), 83–111
<i>Journal of International Accounting, Auditing and Taxation (JIAAT)</i>	3	Abd-El Salam, O. H. & Weetman, P. (2003). Introducing IASs to an emerging capital market: relative familiarity and language effect in Egypt. <i>Journal of International Accounting, Auditing and Taxation</i> , 12(1), 63–84. Ebrahim, A. & Fattah, T. A. (2015). Corporate governance and initial compliance with IFRS in emerging markets: The case of income tax accounting in Egypt. <i>Journal of International Accounting, Auditing and Taxation</i> , 24, 46–60. HassabElnaby, H. R. & Mosebach, M. (2005). Culture's consequences in controlling agency costs: Egyptian evidence. <i>Journal of International Accounting, Auditing and Taxation</i> , 14(1), 19–32.
<i>Journal of International Financial Management & Accounting (JIFMA)</i>	2	Hillier, D., Hodgson, A. & Ngole, S. (2016). IFRS and secrecy: assessing accounting value relevance across Africa. <i>Journal of International Financial Management & Accounting</i> , 27(3), 237–268. Mangena, M. & Taurigana, V. (2007). Disclosure, corporate governance and foreign share ownership on the Zimbabwe stock exchange. <i>Journal of International Financial Management & Accounting</i> , 18(2), 53–85.
<i>Journal of International Financial Markets, Institutions and Money (JIFMIM)</i>	1	Hearn, B. (2014). The political institutional and firm governance determinants of liquidity: Evidence from North Africa and the Arab Spring. <i>Journal of International Financial Markets, Institutions and Money</i> , 31, 127–158.
<i>Management Accounting Research (MAR)</i>	1	Luther, R. G. & Longden, S. (2001). Management accounting in companies adapting to structural change and volatility in transition economies: a South African study. <i>Management Accounting Research</i> , 12(3), 299–320.

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Appendix A (continued)

Journal	Number	Papers
<i>Managerial Auditing Journal (MAJ)</i>	33	<p>Abuazza, W. O., Getrie Mihret, D., James, K. & Best, P. (2015). The perceived scope of internal audit function in Libyan public enterprises. <i>Managerial Auditing Journal</i>, 30(6/7), 560–581.</p> <p>Ahmed Haji, A. & Anifowose, M. (2016). Audit committee and integrated reporting practice: does internal assurance matter?. <i>Managerial Auditing Journal</i>, 31(8/9), 915–948.</p> <p>Ahmed, K. & Hussainey, K. (2010). Managers' and auditors' perceptions of intellectual capital reporting. <i>Managerial Auditing Journal</i>, 25(9), 844–860.</p> <p>Aly, A. H. & Mansour, M. E. (2017). Evaluating the sustainable performance of corporate boards: the balanced scorecard approach. <i>Managerial Auditing Journal</i>, 32(2), 167–195.</p> <p>Aly, D., Simon, J. & Hussainey, K. (2010). Determinants of corporate internet reporting: evidence from Egypt. <i>Managerial Auditing Journal</i>, 25(2), 182–202.</p> <p>Amin, H. M. & Mohamed, E. K. (2016). Auditors' perceptions of the impact of continuous auditing on the quality of Internet reported financial information in Egypt. <i>Managerial Auditing Journal</i>, 31(1), 111–132.</p> <p>Areneke, G., Yusuf, F. & Kimani, D. (2019). Anglo-American governance adoption in non-Anglo-American settings: Assessing practitioner perceptions of corporate governance across three emerging economies. <i>Managerial Auditing Journal</i>, 34(4), 482–510.</p> <p>Ben Saada, M. (2018). The impact of control quality on the non-performing loans of Tunisian listed banks. <i>Managerial Auditing Journal</i>, 33(1), 2–15.</p> <p>Blessy Sekome, N. & Taddesse Lemma, T. (2014). Determinants of voluntary formation of risk management committees: Evidence from an emerging economy. <i>Managerial Auditing Journal</i>, 29(7), 649–671.</p> <p>Bokpin, G. & Isshaq, Z. (2009). Corporate governance, disclosure and foreign share ownership on the Ghana Stock Exchange. <i>Managerial Auditing Journal</i>, 24(7), 688–703.</p> <p>Chalu, H. & Mzee, H. (2018). Determinants of tax audit effectiveness in Tanzania. <i>Managerial Auditing Journal</i>, 33(1), 35–63.</p> <p>Coetzee, P., Fourie, H. & Burnaby, P. A. (2015). The growth of the internal audit profession is more than just numbers: Fact or fiction? Evidence from South Africa. <i>Managerial Auditing Journal</i>, 30(6/7), 514–538.</p> <p>Marais, M., Burnaby, P. A., Hass, S. & Fourie, H. (2009). Usage of internal auditing standards and internal auditing activities in South Africa and all respondents. <i>Managerial Auditing Journal</i>.</p> <p>Cumbe, L. L. & Inácio, H. (2018). The impact of external audit on the accountability of the common fund of the Mozambique National Institute of Statistics. <i>Managerial Auditing Journal</i>, 33(6/7), 538–557.</p> <p>Dixon, R., Woodhead, A. D. & Sohlman, M. (2006). An investigation of the expectation gap in Egypt. <i>Managerial Auditing Journal</i>, 21(3), 293–302.</p> <p>Getie Mihret, D. & Wondim Yismaw, A. (2007). Internal audit effectiveness: an Ethiopian public sector case study. <i>Managerial auditing journal</i>, 22(5), 470–484.</p> <p>Ismail, T. H. (2007). Performance evaluation measures in the private sector: Egyptian practice. <i>Managerial Auditing Journal</i>, 22(5), 503–513.</p> <p>Kabuye, F., Nkundabanyanga, S. K., Opiso, J. & Nakabuye, Z. (2017). Internal audit organisational status, competencies, activities and fraud management in the financial services sector. <i>Managerial Auditing Journal</i>, 32(9), 924–944.</p> <p>Hassan, M. K. (2008). The development of accounting regulations in Egypt: legitimating the international accounting standards. <i>Managerial Auditing Journal</i>, 23(5), 467–484.</p> <p>Kamel, H. & Elbanna, S. (2010). Assessing the perceptions of the quality of reported earnings in Egypt. <i>Managerial Auditing Journal</i>, 25(1), 32–52.</p> <p>Kassem, R. (2018). Exploring external auditors' perceptions of the motivations behind management fraud in Egypt—a mixed methods approach. <i>Managerial Auditing Journal</i>, 33(1), 16–34.</p>

Appendix A (continued)

Journal	Number	Papers
		<p>Khelil, I., Hussainey, K. & Noubbigh, H. (2016). Audit committee–internal audit interaction and moral courage. <i>Managerial Auditing Journal</i>, 31(4/5), 403–433.</p> <p>Khelif, H. & Samaha, K. (2016). Audit committee activity and internal control quality in Egypt: does external auditor's size matter?. <i>Managerial Auditing Journal</i>, 31(3), 269–289.</p> <p>Mnif Sellami, Y. & Borgi Fendri, H. (2017). The effect of audit committee characteristics on compliance with IFRS for related party disclosures: Evidence from South Africa. <i>Managerial Auditing Journal</i>, 32(6), 603–626.</p> <p>Mostafa, W. (2017). The impact of earnings management on the value relevance of earnings: Empirical evidence from Egypt. <i>Managerial Auditing Journal</i>, 32(1), 50–74.</p> <p>Mzenzi, S. I. & Gaspar, A. F. (2015). External auditing and accountability in the Tanzanian local government authorities. <i>Managerial Auditing Journal</i>, 30(6/7), 681–702.</p> <p>Outa, E. R. & Waweru, N. M. (2016). Corporate governance guidelines compliance and firm financial performance: Kenya listed companies. <i>Managerial Auditing Journal</i>, 31(8/9), 891–914.</p> <p>Mokhtar, E. & Mellett, H. (2013). Competition, corporate governance, ownership structure and risk reporting. <i>Managerial Auditing Journal</i>, 28(9), 838–865.</p> <p>Samaha, K. & Hegazy, M. (2010). An empirical investigation of the use of ISA 520 “analytical procedures” among Big 4 versus non-Big 4 audit firms in Egypt. <i>Managerial Auditing Journal</i>, 25(9), 882–911.</p> <p>Soobaroyen, T. & Poorundersing, B. (2008). The effectiveness of management accounting systems: evidence from functional managers in a developing country. <i>Managerial Auditing Journal</i>, 23(2), 187–219.</p> <p>Tsamenyi, M., Enninful-Adu, E. & Onumah, J. (2007). Disclosure and corporate governance in developing countries: evidence from Ghana. <i>Managerial Auditing Journal</i>, 22(3), 319–334.</p> <p>Waweru, N. M. & Prot, N. P. (2018). Corporate governance compliance and accrual earnings management in eastern Africa: Evidence from Kenya and Tanzania. <i>Managerial Auditing Journal</i>, 33(2), 171–191.</p> <p>Waweru, N. (2014). Determinants of quality corporate governance in Sub-Saharan Africa: evidence from Kenya and South Africa. <i>Managerial Auditing Journal</i>, 29(5), 455–485.</p>
<i>Pacific-Basin Finance Journal (PBFJ)</i>	1	Muniandy, B. & Hillier, J. (2015). Board independence, investment opportunity set and performance of South African firms. <i>Pacific-Basin Finance Journal</i> , 35(part A), 108–124.
<i>Review of Accounting Studies (RAS)</i>	1	Chamisa, E., Mangena, M., Pamburai, H. H. & Taurigana, 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.
<i>Review of Accounting and Finance (RAF)</i>	2	<p>Boamah, N. A. (2015). Robustness of the Carhart four-factor and the Fama-French three-factor models on the South African stock market. <i>Review of Accounting and Finance</i>, 14(4), 413–430.</p> <p>Ozili, P. K. (2017). Bank earnings smoothing, audit quality and procyclicality in Africa: The case of loan loss provisions. <i>Review of Accounting and Finance</i>, 16(2), 142–161.</p>
<i>Review of Quantitative Finance and Accounting (RQFA)</i>	1	Elbannan, M. A. (2011). Accounting and stock market effects of IAS adoption in an emerging economy. <i>Review of Quantitative Finance and Accounting</i> , 36(2), 207–245.
TOTAL articles	171	

Appendix B. Functional linkages and African accounting and development research areas

Choice arena and Overlaps	Authors illustrating functional linkages
Constitutive tier and collective tier (a)	Sarpong & Gray (1989); Oberholzer (2005); Ezzamel (2009) ; Popoola et al. (2015); Getie Mihret et al. (2012); Abuazza et al. (2015)
Collective tier (b)	Abdifatah & Mutalib (2017); Acquaah (2015); Ahmed Hussein & Mohamed Elsayed (2017); Amin & Mohamed (2016); Andrew & Mussa (2006); Atef & Khaled (2010); Awio et al. (2011); Bakre (2007); Baccouche & Nafti (2007); Belkhir et al. (2016); Ben Saada (2018); Blazy & Letaief (2017); Blessy Sekome & Taddesse Lemma (2014); Bova & Pereira (2012); Chung & Windsor (2012); Coetzee & Van Staden (2011); Doaa et al. (2018); Doaa et al. (2010); El Omari & Saboly (2016); Elbannan & Elbannan (2015); Elbannan (2011); Elmassri et al. (2016); Mokhtar & Mellett (2013); Ezzamel (2002); Werner (1990); Goddard & Juma (2006) ^a ; Godfred & Zangina (2009); Gouadain (2000); Hammond (1998); Hany & Said (2010); Hassabelnaby & Mosebach (2005); Hearn (2014); Hearn & Piesse (2013); Hillier et al. (2016); Jack & Kholeif (2008); Jayasinghe & Soobaroyen (2009); Kassem (2018); Khelif et al. (2019); Khelif & Samaha (2016); Khelif & Samaha (2014); Lauwo et al. (2016); Luther & Longden (2001); Mahadeo et al. (2011); Waweru et al. (2004); Marini et al. (2018); Marini et al. (2017); Mangena & Tauringana (2007); Maroun & Atkins (2014); Maroun & Gowar (2013); Maroun & Solomon (2014); Mukherjee et al. (1995); Muniandy & Hillier (2015); Mzenzi & Gaspar (2015); Negash et al. (2019); Nguyen et al. (2016); Ntembe et al. (2018); Ntim et al. (2013); Okike (2004); Outa & Waweru (2016); Page & Reyneke (1997); Ritchie & Khorwatt (2007); Soobaroyen & Chengabroyan (2006); Soobaroyen & Bhagtaraj (2009); Tsamenyi et al. (2007); Uddin & Tsamenyi (2005); Uche & Atkins (2015); Unerman et al. (2006); Uche et al. (2016); Venter & de Villiers (2013); Wael (2017)
Collective tier and operational tier (c)	Alferjani et al. (2018); Acquaah (2015); Asiedu & Deffor (2017); Awio et al. (2011); Baccouche & Nafti (2007); Bakre (2007); Belkhir et al. (2016); Ben Saada (2018); Blazy & Letaief (2017); Bova & Pereira (2012); Carmona & Ezzamel (2007); Causse (1999); Chalu & Mzee (2018); Chamisa et al. (2018); Coetzee & Lubbe (2014); Coetzee et al. (2015); Cumbe & Inácio (2018); Dixon et al. (2007); Elbannan (2011); Gouadain (2000); Hassabelnaby & Mosebach (2005); Hearn, B. (2011); Hearn (2014); Hearn & Piesse (2013); Hillier et al. (2016); Jack & Kholeif (2008); Jones et al. (2013); Khelif et al. (2019); Lauwo & Otusanya (2014); Mangena & Tauringana (2007); Mahadeo et al. (2011); Marinda et al. (2009); Mukherjee et al. (1995); Nguyen et al. (2016); Ntim et al. (2013); Nyamori & Gekara (2016); Nyamori & Gekara (2016); Outa & Waweru (2016); Page & Reyneke (1997); Tsamenyi et al. (2007); Unerman et al. (2006) ^b ; Wai Fong & Poullaos (2002); Wael (2017)
Operational tier (d)	Abdifatah & Mutalib (2017); Ahmed Hussein & Mohamed Elsayed (2017); Amin & Mohamed (2016); Andrew & Mussa (2006); Acquaah (2015); Atef & Khaled (2010); Atkins (2015); Awio et al. (2011); Bakre (2007); Ben Saada (2018); Baccouche & Nafti (2007); Belkhir et al. (2016); Blazy & Letaief (2017); Blessy Sekome & Taddesse Lemma (2014); Bova & Pereira (2012); Coetzee & Van Staden (2011); Chung & Windsor (2012); Doaa et al. (2018); Doaa et al. (2010); Ekramy Said & Howard (2013); El Omari & Saboly (2016); Elbannan (2011); Elbannan & Elbannan (2015); Elmassri et al. (2016); Ezzamel (2002); Godfred & Zangina (2009); Gouadain (2000); Hammond (1998); Hany & Said (2010); Hassabelnaby & Mosebach (2005); Hearn (2014); Hearn & Piesse (2013); Hillier et al. (2016); Jayasinghe & Soobaroyen (2009); Jack & Kholeif (2008); Kassem (2018); Khelif & Samaha (2016); Khelif & Samaha (2014); Khelif & Samaha (2016); Khelif et al. (2019); Lauwo et al. (2016); Luther & Longden (2001); Luther & Longden (2001); Mahadeo et al. (2011); Waweru et al. (2004); Mangena & Tauringana (2007); Marini et al. (2017); Marini et al. (2018); Marini et al. (2017); Maroun & Atkins (2014); Maroun & Solomon (2014); Maroun & Gowar (2013); Muniandy & Hillier (2015); Mzenzi & Gaspar (2015); Negash et al. (2019); Ntim et al. (2013); Ntembe et al. (2018); Mukherjee et al. (1995); Nguyen et al. (2016); Okike (2004); Outa & Waweru (2016); Page & Reyneke (1997); Ritchie & Khorwatt (2007); Soobaroyen & Bhagtaraj (2009); Soobaroyen & Chengabroyan (2006); Tsamenyi et al. (2007); Uche et al. (2016); Uche & Goddard & Juma (2006); Uddin & Tsamenyi (2005); Unerman et al. (2006); Venter & de Villiers (2013); Wael (2017); Werner (1990)

Appendix B (continued)

Choice arena and Overlaps	Authors illustrating functional linkages
Operational tier and Constitutive tier (e)	Amidu & Kuipo (2015); Coetzee & Van Staden (2011); Coetzee & Lubbe (2014); Chung & Windsor (2012); Hearn (2011); Hearn (2013); Mnif Sellami & Borgi Fendri (2017); Rahaman et al. (2007); Uche et al. (2016); Van Staden (2003); Waweru et al. (2004);
Constitutive tier (f)	Abd-Elsalam & Weetman (2003); Amin & Mohamed (2016); Atef & Khaled (2010); Blessy Sekome & Taddesse Lemma (2014); Coetzee & Van Staden (2011); Cooper et al. (2009); El Omari & Saboly (2016); Ezzamel (2002); Godfred & Zangina (2009); Hany & Said (2010); Ismail (2007); Hassan (2008); Khelif & Samaha (2016); Luther & Longden (2001); Luther & Longden (2001); Maroun & Solomon (2014); Mzenzi & Gaspar (2015); Marini et al. (2017); Muniandy & Hillier (2015); Maroun & Gower (2013); Negash et al. (2019); Getie Mihret et al. (2012); Maroun et al. (2014); Oberholzer (2005); Olusoji et al. (2017); Otusanya (2011); Popoola et al. (2015); Ritchie & Khorwatt (2007); Soobaroyen & Chengabroyan (2006); Uddin et al. (2011); Van Staden (2003); Venter & de Villiers (2013);
Constitutive tier, collective tier, and operational tier (g)	Al-Akra et al. (2016); Ibrahim (2018); Dessalegn & Aderajew (2007); Ebrahim & Fattah (2015); Kabuye et al. (2017); Khaled & Hegazy (2010); Khelil et al. (2016); Lassou et al. (2018); Nakpodia & Adegbite (2018); Ngantchou (2011); Pillay & Kluvers (2014); Sian (2007); Sian (2007); Tchuigoua (2012); Upton & Arlington (2012); Waweru (2014); Waweru & Prot (2018)

Note: This table presents articles where we can trace intra- and inter-choice arena functional linkages. Research areas (a), (c), (e), and (g) represent elements of inter-choice arena functional linkages with corresponding examples of studies. Research areas (b), (d), and (f) represent elements of intra-'choice arena' functional linkages with corresponding examples of studies.

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