



## CALL FOR PAPERS Special Issue of *Accounting Forum*

### *“Accounting and Accountability in Africa”*

#### Guest Editors

Teerooven Soobaroyen, Aston University ([t.soobaroyen@aston.ac.uk](mailto:t.soobaroyen@aston.ac.uk))  
Philippe Lassou, University of Guelph ([plassou@uoguelph.ca](mailto:plassou@uoguelph.ca))  
Sarah Lauwo, Robert Gordon University ([s.lauwo@rgu.ac.uk](mailto:s.lauwo@rgu.ac.uk))  
Mercy Denedo, Durham University ([mercy.e.denedo@durham.ac.uk](mailto:mercy.e.denedo@durham.ac.uk))  
Collins Ntim, University of Southampton ([c.g.ntim@soton.ac.uk](mailto:c.g.ntim@soton.ac.uk))

In recent years, a stream of reviews has highlighted the neglect of accounting research in African settings despite notable efforts and emerging work across the continent (Kan et al., 2021; Moses & Hopper, 2022; Ndemewah & Hiebl, 2022; Waweru et al., 2023). The limited visibility of how accounting and its cognate or related phenomena, for example, auditing, governance, financial reporting, sustainability reporting, public and third sectors accounting, operate in Africa has been explained by several factors, such as relatively small or under-developed financial markets, low research capacity and incentives for publication for African-based scholars, and marginalisation by mainstream journals (Negash et al., 2019). Similarly, the majority of studies that have been conducted are in a relatively small number of African countries and are published by Africans working in Western institutions (Changwony & Paterson 2019; Ejiogu et al., 2019; 2021; Lauwo et al., 2016; Moses & Hopper, 2022; Ntim, 2022; Otusanya et al., 2015; Soobaroyen & Mahadeo, 2016).

Furthermore, these reviews reveal a very narrow and fragmented picture of practices and implications in selected countries or regions, typically English-speaking ones. For example, studies in South Africa, Nigeria, Kenya, Egypt and Ghana often emerge, but there is virtually none when it comes to other parts of the continent that are not English-Speaking (e.g., Arabic, French, and Portuguese), such as Sudan, Niger, Chad, Algeria, Madagascar, Namibia, and Mozambique. From the perspective of many scholars and policymakers, these may appear to be ‘small’, ‘peripheral’ or ‘unimportant’. However, they are not only representative of large and diverse geographical and populated settings but also contain vast amounts of resources eagerly sought and fought for. While the accounting, governance and sustainability implications of the resource curse have emerged in the past, these have been typically limited to a few countries and do not necessarily take into consideration recent geopolitical developments and how they appear to severely affect citizens and communities. Hence, an understanding of accounting, reporting and other transparency initiatives as an enabling or constraining mechanism in these processes at the corporate, state and third-sector levels is critical.

Furthermore, even in cases where research has been done, the emphasis has been on so-called formal accounting and accountability mechanisms (e.g., IFRS, IPSAS, governance codes) that pertain to relatively small parts of many national economies (Areneke et al., 2022). For example, a United Nations Development Programme (UNDP) report estimates that nearly 83% of employment in Africa

is in the so-called informal sector. A recent Africa MSME Pulse Survey Report (2023) suggests that 90% of all businesses are small businesses and according to Mastercard, sub-Saharan Africa alone has 44 million micro, small and medium-sized enterprises. There is virtually no understanding of these businesses, thereby leading to an absence of meaningful and targeted policy interventions. In a similar vein, we would argue that most of the extant African accounting research, while well-intended and contributing rich insights, has not given due attention to the range of micro ‘informal’ organisations in Africa, such as traders/sellers, micro-food processing businesses, transport operators, farmers, and cooperatives, and in what ways ‘their’ accounting and calculative practices operate (refer e.g., Fukofuka et al., 2023; Jacobs & Kemp, 2002). Therefore, we join Lassou et al. (2021a) in their plea “for more research paying attention to local contexts and issues derived bottom-up from grounded research, and employing theories that resonate meaningfully with African settings”(p. 3), inclusive of the role of African thinkers in understanding and theorising accounting practices. In a similar vein, Waweru et al. (2023, p. 127) state that “accounting research on Africa needs to focus less on financialisation and more on development issues, for example, SEA; corruption; taxation; small, medium, and micro enterprises; government accounting; governance; professionalization; NGOs and the role international financial and Western accounting institutions play.”

There is equally an insufficient understanding of accounting and governance practices in specific sectors (e.g., mining, state-owned enterprises, listed companies, banks and financial institutions), particularly about attempts to embed sustainability accounting, reporting on sustainable development goals and other related frameworks (Qian et al., 2021; Cho & Wachira, 2022; Lauwo et al., 2022). More recently, subsidiaries and other entities have become subject to, or are being exhorted to adopt, a raft of international non-financial reporting standards (e.g., European Union Corporate Social Reporting Directive, CSRD; International Sustainability Standards Board, ISSB; France’s ‘*Devoir de Vigilance*’ (Due Diligence) reporting requirements)—and there is little insight about their preparedness or actual implementation and challenges thereof in Africa (Baboukardos et al. 2023).

In addition, accounting research in Africa has focused on corporate behaviours and unsustainable practices, particularly within the extractive industries and their impacts on indigenous communities (Denedo et al., 2017; 2019; Egbon et al., 2018; Lauwo & Otusanya, 2014; Lauwo et al., 2023; Phiri et al., 2019; Uche & Khalid, 2002; forthcoming) but we are yet to provide insights into the consequences of structural inequalities, vulnerabilities and the effectiveness of accounting practices and technologies designed to tackle grand challenges (see Denedo & Egbon, 2020). For example, the African Union Goals & Priority Areas of Agenda 2063; African Charter on Human and Peoples’ Rights to challenge all forms of exploitation and modern slavery, and inhuman or degrading treatment and punishment of people (among others). These policy frameworks designed to improve the lived experience and the impact of individuals, organisations and society on sustainable development require extensive attention particularly from African scholars to influence policy making and practices established to build a sustainable future. These policy solutions need to be brought to the fore to understand sustainable and unsustainable practices in other sectors beyond the extractive sector in Africa.

Furthermore, in Africa, more empirical research is required to understand how accounting, accountability, (un)supportive institutional and regulatory frameworks for the provision of housing will contribute towards the achievement of the Sustainable Development Goals, and in supporting a sustainable society and future. There is an insufficient appreciation of how accounting and accountability are implicated in policies and practices designed to alleviate the plights of the marginalised and low-income households in Africa. Globally, there is a chronic shortage of affordable housing. This is more pronounced in developing countries (including African ones), where low-income families are forced to live in informal settlements, slums, overcrowded and inadequate housing conditions due to the lack of decent affordable housing (African Development Bank, 2022; United Nations, 2020). Access to housing finance is still an undeveloped initiative in Africa and as

evidenced in the Western world, this is fundamental to the provision of affordable housing for the public (Botzem & Dobusch, 2017; United Nations Human Settlements Programme, 2011). Homelessness has been on the rise across the world, but we still do not know how homelessness and the lack of affordable decent housing have or are being addressed in Africa. Also, climate change is on the rise globally and government response to mitigating the impacts of climate change is also becoming a core agenda of their policies, but housing is one of the largest emitters of carbon (United Nations, 2019).

To this end, this *Accounting Forum* Special Issue, therefore, invites submissions addressing the above themes and topics from a wide range of empirical, methodological and theoretical approaches. We are particularly interested in geographical and/or sectoral settings or indigenous forms of accounting that have not been previously explored or studied in Africa (Kan et al., 2021; Ndemewah & Hiebl, 2021; Waweru et al., 2023).

We encourage interdisciplinary, Afrocentric methods and methodology, which deal with the question of African identity from the perspective of African people, challenge the dominant worldview of research and the production of knowledge, and provide new insights and dimensions in the understanding of African indigenous voices, culture, and context (see Alawattage & Azure, 2022; Alawattage et al., 2021; Jayasinghe et al.; 2022; Lassou et al., 2021b). Specifically, we would like to encourage authors to endeavour to fully understand and carefully consider the unique African contextual and developmental issues, draw insights from relevant theories, and collect and employ appropriate data analysis techniques. Notably, Ntim (2022) draws attention to the use of ‘naive empiricism’ in some quantitative-led African-based studies where methods and theories that are typically more suitable to industrialised economies that are uncritically transposed to the African context. This tends to impede their uniqueness, and therefore, their ability to make a distinct contribution to broader extant debates within the positivist empirical accounting literature.

Papers addressing several important indicative sets of accounting research topics within the African context employing a variety of research methods (e.g., qualitative, quantitative, critical, literature reviews, surveys, etc.), from geographic regions/populace (e.g., East, West, Central, North and Southern Africa)—with different language or colonial origins (e.g., Arabic, English, French, and Portuguese, etc.) in different settings (e.g., formal, informal, public, private, small and medium-sized enterprises/SMEs, state-owned enterprises, and third sector) are all welcomed, including, but not limited to:

- (Anti)Corruption and Taxation in Africa
- Accounting and accountability for water and waste management in Africa
- Accounting and gender in Africa
- Accounting for a green economy, including preparedness for the ISSB standards.
- Accounting for disaster, climate change and climate justice in Africa
- Accounting for extinction and biodiversity in Africa
- Accounting for housing, homelessness, right to adequate housing and sustainable housing policies in Africa.
- Accounting for human rights and accountable institutions, including judicial accountability and accounting for social justice in Africa.
- Accounting history in Africa
- Accounting practices in the informal sector, semi-formal, SMEs and state-owned enterprises in Africa
- Accounting, accountability, indigenous people and conflict resolution in Africa
- Auditing, including the role of supreme audit institutions in Africa.
- Corporate governance and accountability in Africa
- Financial accounting and reporting, including the adoption of International Financial Reporting Standards (IFRS) in Africa.

- Local, indigenous, and native accounting, auditing and taxation practices in Africa
- NGO accountability and counter accounting in Africa
- Social, health and environmental accounting (SEA), including Sustainable Development Goals (SDGs) in Africa.
- Supply chain, modern slavery, workers' rights, workplace regulation and sustainable development in Africa.
- Sustainability accounting, accountability, assurance and reporting in Africa.
- The accounting profession, accounting education and professionalisation projects in Africa.

### **Preparatory Virtual Workshops**

To help support the authors develop their work for submission to the Special Issue, the Guest Editors will organise two online workshops during 2024 where they will invite draft papers or extended abstracts. The sessions will provide an opportunity for authors to gather feedback prior to formal submission in early 2025. Those wishing to present at the online workshops should contact the Guest Editors via e-mail (addresses listed above). Further details about the online workshops will be communicated in due course. Authors of selected papers from the workshops will be invited to submit their revised papers to this Special Issue, subject to the journal's normal review processes.

### **Preparatory Conferences in Africa**

There will also be an opportunity to interact with the Guest Editors as part of Special Track sessions (subject to confirmation) at the 13<sup>th</sup> [African Accounting and Finance Association \(AAFA\)](#) Conference in Harare, Zimbabwe (September 2024) and/or at the 1<sup>st</sup> CSEAR Africa Conference in Nigeria (November 2024). See the call for papers to the 1st CSEAR Africa Conference <https://csear.co.uk/event/the-2024-african-congress-on-social-and-environmental-accounting-research-1st-csear-africa-conference/>

### **Submission Process**

Attendance and/or presentation at the workshop and/or the conference(s) is **not** a prerequisite for submission to the Special Issue. We will consider all submissions, including those that were not presented at the online workshops or during the above-mentioned conferences.

### **Submission and Deadlines**

- All submissions to the Special Issue will be reviewed in accordance with *Accounting Forum*'s editorial process.
- The **submission deadline** for the Special Issue is **April 15, 2025**.
- The special issue is expected to be published in 2026.
- Manuscript submissions via [Submission Portal](#)
- Please adhere to the journal's [instructions for authors](#) (especially format and word limit) before submitting.
- The Guest Editors welcome enquiries and declarations of interest from those interested in submitting articles. Enquiries about the special issue should be directed to any of the editors by e-mail addresses listed above.



## References

- Africa MSME Pulse Survey Report. (2023). A research report on the business environment, employment, marketing strategies, technology use, and financing for small businesses in Africa. Available at [https://www.geopoll.com/blog/africa-msme-pulse-2023/#:~:text=The%20World%20Bank%20estimates%20that,and%20medium%20enterprises%20\(MSMEs\).](https://www.geopoll.com/blog/africa-msme-pulse-2023/#:~:text=The%20World%20Bank%20estimates%20that,and%20medium%20enterprises%20(MSMEs).)
- African Development Bank. (2022). Promoting affordable housing in African Cities: AfDB Sustainable Urban Development Action Plan (SUDAP). African Development Bank Group, [Online]. Available at: [https://www.afdb.org/sites/default/files/2023/01/18/promoting\\_affordable\\_housing\\_in\\_african\\_cities\\_-\\_sudap\\_paper\\_-\\_afdb\\_umdf\\_-\\_2022.pdf](https://www.afdb.org/sites/default/files/2023/01/18/promoting_affordable_housing_in_african_cities_-_sudap_paper_-_afdb_umdf_-_2022.pdf) [Accessed 9 November 2023].
- Alawattage, C., & Azure, J. C. (2022). Theorising the ‘African problem’ with governmentality and counter conduct, *African Accounting and Finance Journal*, 4(1), 14-28.
- Alawattage, C., Arjaliès, D-L., Barrett, M., Bernard, J., Casa Nova, S.P.d.C, Cho, C. H., Cooper, C., Denedo, M. Drujon D’Astros, C., Evans, R., Ejiogu, A., Frieden, L., Ghio, A., McGuigan, N., Luo, Y., Pimentel, E., Powell, L., Navarro Pérez, P. A., Quattrone, P., Romi, A. M., Smyth, S., Sopt, J., & Sorola, M. (2021). Opening Accounting: A Manifesto. *Accounting Forum*, 45(3), 227-246.
- Areneke, G., Khlif, W., Kimani, D. & Soobaroyen, T. (2022). Do Corporate Governance Codes Matter in Africa? In O. Marnet (Ed.), *Research Handbook on Corporate Decision-Making*. Cheltenham: Edward Elgar.
- Baboukardos, D., Gaia, S., Lassou, P. & Soobaroyen, T. (2023). The multiverse of non-financial reporting regulation, *Accounting Forum*, 47(2), 147-165.
- Botzem, S. and Dobusch, L. (2017). Financialization as strategy: Accounting for inter-organizational value creation in the European real estate industry. *Accounting, Organizations and Society*, 59, 31-43.
- Changwony, F. K., & Paterson, A. S. (2019) Accounting practice, fiscal decentralization and corruption. *British Accounting Review*, 51(5).
- Cho, C. H., & Wachira, M. M. (2022). (Sustainability) accounting research in the African Context: Where, what and whither? *African Accounting and Finance Journal*, 4(1), 84-108.
- Denedo, M., & Osamuyimen, E. (2020). Africa, from the past to the present: moving the critical social and environmental accounting research on Africa forward. In J. Bebbington, C. Larrinaga, B. O’Dwyer, & I. Thomson (Eds.), *Routledge Handbook of Environmental Accounting and Reporting*. Oxon: Routledge.
- Denedo, M., Thomson, I., & Yonekura, A. (2017). International advocacy NGOs, counter accounting, accountability and engagement. *Accounting, Auditing and Accountability Journal*, 30(6), 1309-1343.
- Denedo, M., Thomson, I., & Yonekura, A. (2019). Ecological damage, human rights and oil: local advocacy NGOs dialogic action and alternative accounting practices. *Accounting Forum*, 43(1), 85-112.
- Egbon, O., Idemudia, U., & Amaeshi, K. (2018). Shell Nigeria’s Global Memorandum of Understanding and corporate-community accountability relations: A critical appraisal. *Accounting, Auditing and Accountability Journal*, 31(1), 51-74.
- Ejiogu, A., Ejiogu, C., & Ambituuni, A. (2019). The dark side of transparency: Does the Nigeria extractive industries transparency initiative help or hinder accountability and corruption control? *The British Accounting Review*, 51 (5), 100811.
- Ejiogu, A., Ejiogu, C., & Ambituuni, A. (2021). Corruption fights back: Localizing transparency and EITI in the Nigerian “penkelemes”. *Governance*, 34 (3), 785-802.
- Fukofuka, P., Scobie, M., & Finau, G. (2023). Indigenous practices of accounting on the ground: A Bourdieusian perspective. *Accounting, Auditing & Accountability Journal*, 36(1), 96-119.
- Jacobs, K., & Kemp, J., (2002). Exploring accounting presence and absence: Case studies from Bangladesh, *Accounting, Auditing & Accountability Journal*, 15(2), 143-161.

- Jayasinghe, K., Soobaroyen, T., Lassou, P. & Nkundabanyanga, S. K. (2022). Methodological Issues in African Accounting Research: Towards Alternative Theories and Methods, *African Accounting and Finance Journal*, 4(1), 5-13.
- Kan, K. A. S., Agbodjo, S., & Gandja, S. V. (2021). Accounting polycentricity in Africa: Framing an 'accounting and development' research agenda. *Critical Perspectives on Accounting*, 78, 102234.
- Lassou, P. J. C., Hopper, T., & Ntim, C. (2021a). Accounting and development in Africa, *Critical Perspectives on Accounting*, 78, 102280.
- Lassou, P. J. C., Hopper, T., & Ntim, C. (2021b). How the colonial legacy frames state audit institutions in Benin that fail to curb corruption. *Critical Perspectives on Accounting*, 78, 102168.
- Lauwo, S., & Otusanya, O. J. (2014) Corporate accountability and human rights disclosures: A case study of Barrick Gold Mine in Tanzania. *Accounting Forum*, 38(2), 91-108.
- Lauwo, S., Egbon, O., Denedo, M., & Ejiogu, A. (2023). Counter-conducting environmental injustices and (un)accountability: Ken Saro-Wiwa's accounts of the Ogoni's struggle for emancipation. *Accounting Auditing and Accountability Journal*, 36(6), 1637-1664.
- Lauwo, S. G, Otusanya, O. J., & Bakre O. (2016). Corporate social responsibility reporting in the mining sector of Tanzania. *Accounting, Auditing & Accountability Journal*, 29(6), 1038-1074.
- Moses, O., & Hopper, T. (2022). Accounting articles on developing countries in ranked English language journals: A meta-review. *Accounting, Auditing and Accountability Journal*, 35(4), 1035-1060.
- Ndemewah, S. R., & Hiebl, M. R., (2022). Management accounting research on Africa, *European Accounting Review*, 31(4), 1029-1057.
- Negash, M., Lemma, T. T., & Samkin, G. (2019). Factors impacting accounting research output in developing countries: An exploratory study. *The British Accounting Review*. 51(2), 170-192.
- Ntim, C.G. (2022) Writing a positive empirical accounting and finance journal article using data from developing and emerging economies: Reflections from selected African studies. *African Accounting and Finance Journal*, 4(1), 70-83.
- Otusanya, O. J, Lauwo, S, Ige, O. J., & Adelaja, O.S. (2015). Sweeping it under the carpet: The role of legislators in corrupt practice in Nigeria. *Journal of Financial Crime*, 22(3), 354-377.
- Phiri, O., Mantzari, E., & Gleadle, P. (2019). Stakeholder interactions and corporate social responsibility (CSR) practices: Evidence from the Zambian copper mining sector. *Accounting, Auditing & Accountability Journal*, 32(1), 26-54.
- Qian, W., Tilt, C., & Belal, A. (2021). Social and environmental accounting in developing countries: Contextual challenges and insights. *Accounting, Auditing & Accountability Journal*, 34(5), 1021-1050.
- Soobaroyen, T. and Mahadeo, J.D. (2016). Community disclosures in a developing country: insights from a neo-pluralist perspective. *Accounting, Auditing & Accountability Journal*, 29(3), 452-482.
- Uche, C. O., & Khalid, S. (2022). Corporate reporting on conflict: A struggle over land. *Critical Perspectives on Accounting*, 89, 102340.
- Uche, C. O., & Khalid, S. (forthcoming). The effect of organised hypocrisy: Compensation committees and fair compensation in the Ghanaian mining industry. *Critical Perspectives on Accounting*.
- United Nations Human Settlements Programme (UN-HABITAT). (2011). Affordable land and housing in Africa. United Nations, [Online]. Available at: <https://unhabitat.org/sites/default/files/download-manager-files/Affordable%20Land%20and%20Housing%20in%20Africa.pdf> [Accessed 9 November 2023].

- United Nations. (2019). Resolution adopted by the Human Rights Council on 12 July 2019. Human Rights Council, forty-first session, [Online]. Available at: <https://documents-dds-ny.un.org/doc/UNDOC/GEN/G19/223/65/PDF/G1922365.pdf?OpenElement> [Accessed 9 November 2023].
- United Nations. (2020). Visit to Nigeria Report of the Special Rapporteur on adequate housing as a component of the right to an adequate standard of living, and on the right to nondiscrimination in this context. Human Rights Council, forty-third session, [Online]. Available at: [https://www.ecoi.net/en/file/local/2023649/A\\_HRC\\_43\\_43\\_Add.1\\_E.pdf](https://www.ecoi.net/en/file/local/2023649/A_HRC_43_43_Add.1_E.pdf) [Accessed 9 November 2023].
- Waweru, N. M., Peng, S., & Hopper, T. (2023). Two decades of African accounting research 2000–2019: synthesis, reflection, gaps, and future directions. *Journal of International Accounting Research*, 22(1), 99-136.