

Special Issue on African Accounting and Development

Call for papers for special issue in *Critical Perspectives on Accounting* linked to the 2018 African Accounting & Finance Conference in Dakar (Senegal)

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Accounting is an essential cog in development mechanisms as it provides information for decisions, planning and control (Hopper et al., 2012; 2017). This is crucial for developing countries, particularly African ones with pressing needs to meet development challenges, such as alleviating poverty, improving sanitation and public infrastructures, increasing literacy, and improving health. However, despite early research on accounting and development generally (Enthoven, 1973) and later on Africa (Asechemie, 1997), such topics have been neglected, especially in leading accounting journals. Exceptions are special issues on African accounting in *Critical Perspectives on Accounting* (2010); *Accounting, Auditing & Accountability Journal* (2017); and *Journal of Accounting in Emerging Economies* (2017). However, these mainly cover Anglophone Africa and neglect other regions, especially Francophone Africa – a significant part of the continent (Lassou and Hopper, 2016). Also, given the complex political economy of Africa at micro and macro levels (Harris, 1975; Harrison, 2004, 2005), more studies on accounting in its social and political context, attendant processes and their societal effects are needed (Hopper et al., 2017).

Africa is crucial globally, economically and politically (Agbohohou, 2012; Harris, 1975). It is the second largest continent and contains 30% of the earth's mineral resources, many of which remain untapped. Yet it has struggled since postcolonialism to create development paths that improve living standards for its people (Ake, 1996; Yates, 2006). Africa contains the largest number of the world's poorest countries (Jeune Afrique, 2012), and experiences recurrent crises (including civil wars) "...with continuing food insecurity, a rise of extreme poverty, stunningly high child and maternal mortality, and large numbers of people living in slums." (Lassou, 2017.2). It is culturally diverse, having many ethnicities, languages, ways of living, and organization of social and business activities, especially its 'informal sector' (Verick, 2006) but it is often theorized monolithically using Western structures and institutional frameworks neglectful of African realities. For example, traditional modes of production in farming and manufacturing, and financing business and social activities such as marriage and funerals often use non-banking mediums, such as 'tontine' or micro-finance (Lelart, 1990). Over the past three decades, global development agencies (such as NGOs and the World Bank, IMF, WTO) have prescribed neo-liberal economic reforms and policies, and more recently 'Good Governance' and the 'Capable State' policies to meet Millennium Development goals (Annisette, 2004; van Rooyen et al., 2012) but little is known about how accounting is used in these settings, to what ends, how and why it emerged, and its relation to indigenous systems.

This special issue invites submissions (in English or French) from theoretical, empirical and methodological perspectives informed by critical analysis that confront accounting and developmental challenges and opportunities within distinctive African settings, including traditional and modern governance systems, beliefs, language, thoughts, ceremonies and traditions; modes of production; and local knowledge (Agrawal, 1995; Dei, 2000). The following is an indicative (but not exhaustive) list of themes of interest:

- Auditing, audit institutions and governance
- Finance and financial development, including banks, NGOs and traditional mediums
- Accounting controls for African modes of production
- The impact of international accounting standards
- Accounting and global institutions' policies, e.g. regarding development, governance, global warming and human rights
- Accounting for extracting natural resources and their social and environmental impact

- Multinational accounting practices
- Financial accounting reform
- Accounting reform in central and local governments, and state-owned organizations
- Taxation
- The role of indigenous and global accounting professional institutions
- Social and environmental accounting
- Third sector accounting and accountability

2018 African Accounting & Finance Conference

The special issue is linked to (but not limited to) the African Accounting & Finance Conference on 4th – 7th September 2018 in Dakar (Senegal) at CESAG Business School, the first Francophone institution to host this Conference. Interested authors are encouraged to present their papers there for comments and feedback in a “*Critical Perspectives on Accounting Paper Development Track Session*” before their submission to the special issue, when it will undergo the journal’s normal review processes. However, attendance and/or presentation at the Conference is NOT a pre-requisite - other submissions are welcomed and will be treated equally.

Submission process

Submissions to the journal can be in English or French. Francophone reviewers will review submissions in French but they must have an English title and a bilingual abstract. Resubmissions and responses to reviewers can also be in French but once accepted for publication papers must be translated into English at the authors’ expense. The quality of the translation and its coherence to the French version will be verified by CPA’s editorial team and the original reviewers. If deemed unsuitable further translations must be made at the authors’ expense to the satisfaction of the editorial team. The journal will publish the English version, with the French version as a Word file supplement on the journal’s website. Both versions will bear its English title to avoid confusion during subsequent referencing.

Submissions open in October 2017 and close on 31 December 2018. Manuscripts should be submitted electronically via <https://www.journals.elsevier.com/critical-perspectives-on-accounting> in the section devoted to this special issue, which it is anticipated will be published in early 2020.

The guest editors welcome enquiries from potential contributors, which should be directed to Philippe Lassou (plassou@uoguelph.ca).

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