

Management Accounting Research on Africa

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ABSTRACT This paper presents a systematic literature review of 109 empirical articles published between 1977 and 2017 in English and French on management accounting (MA) in Africa. Our main results are synthesized into seven larger themes and an evidence-based explanatory framework regarding MA in Africa. This framework suggests that MA in Africa is subject to various antecedents, some of which are specific to African countries and contexts. In addition, we find that current MA practices and systems may have mainly hampered, rather than fostered, performance and development in many African countries and enterprises. However, our review also shows overall that such critical views on MA in Africa are rather found in internationally ranked English-language journals, than in less esteemed English-language and Francophone journals. According to our analyses, the more critical findings can largely be explained by the overriding paradigm of neopatrimonialism, while the less critical and more positivist findings rather adhere to contingency thinking. Finally, the present review highlights a need for more research about MA in the informal African economy, the connection between MA and development-related sustainability issues, such as civil wars and environmental management, and the impact of the increased presence of China on MA in Africa.

1. Introduction

For economic and geostrategic reasons, the African continent has regained some interest for international investors. That is, especially for China (e.g. van Dijk, 2009) and some European countries, investing in Africa remains, or has become, a serious option and opportunity, which may be due to the relatively high recent economic performance in terms of the GDP growth of Africa compared to many developed countries. This high economic performance – combined with various political and economic reforms undertaken in many African countries in the 1980s and 1990s (Nyamori et al., 2017) – may be a major reason for the high recent inflows of foreign direct investments (FDIs) into African countries, which, according to the World Bank database, exceeded those into most OECD countries between 2008 and 2017.

However, there are reports that controlling such investments in Africa is a challenge. In particular, there is evidence that the heedless application of Western management accounting (MA) practices may result in stiff resistance from or disputes with local African stakeholders, which may necessitate adaptations of such MA practices or the development of specific MA practices (e.g. Hopper et al., 2009; Ndiweni, 2010). Therefore, MA practices that fit the African context

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may well come with their own idiosyncrasies. However, little is known in the international research literature concerning the overall picture of MA techniques and practices in Africa and their influencing factors (Lassou et al., 2021). This may also be due to many African accounting researchers reporting their results in non-English language research outlets (e.g. French-language journals). This makes their findings less accessible to the international scholarly accounting community, which typically communicates in English (e.g. Evans & Kamla, 2018).

In addition, while research on accounting practices in developing countries has grown in recent years, the current picture still draws on a small number of literature reviews (Alawattage et al., 2007; Hopper et al., 2009; Nyamori et al., 2017; van Helden & Uddin, 2016). These have helped (1) to keep track of the growing literature and (2) to understand some important issues specific to less developed and developing countries that influence the diffusion of MA instruments or systems and their development outcomes for the organizations in which they are practiced. They also help to elucidate to what extent the findings about MA in Western countries and/or organizations can be applied to developing and emerging countries. However, due to significant institutional differences between developing countries across continents, the general results regarding MA practices and systems in developing and emerging countries cannot readily and unconditionally be applied to African countries for the literature suggests that management and business practices in Africa greatly differ from practices in other developing and developed countries (e.g. Jackson, 2004).

Therefore, in the present paper, we use systematic review methods to offer a more detailed and evidence-guided analysis of the existing empirical research findings on MA practices and systems in Africa. For this purpose, we not only include the English-language literature, but also the Francophone research literature on MA in Africa. Thus, we extend previous reviews of MA in developing countries (e.g. Hopper et al., 2009) by more comprehensively covering articles on MA in Africa (109) and integrating their findings in the form of an overall explanatory framework. While we aim to point out the specificities of MA in Africa, we also acknowledge that Africa is culturally, historically, socio-economically and institutionally a very heterogeneous continent – especially when comparing the Maghreb und Sub-Saharan Africa. This is why, in our framework, we also include the potential impact of religion and colonial legacies in different African regions when it comes to the application of MA.

Overall, the present literature review contributes to increasing our understanding of MA in African countries, assists in creating advice for African development practitioners, advisors and investors and may help address failures in African development policies or investments by international organizations. In particular, the explanatory framework regarding MA research concerning Africa provides a concise evidence-based synthesis and analysis of the English-language and the Francophone literatures on the (specific) antecedents and outcomes of MA in Africa. Such an integration of the accounting research literatures published in different languages is largely missing to date (apart from some exceptions such as Yang et al., 2015), but is needed to make better use of and build upon the current knowledge available in various publication languages (cf. Evans & Kamla, 2018; Hopper et al., 2017; Komori, 2015). Therefore, another contribution of the present paper is the introduction of findings from the Francophone literature (in)to the English-language literature on MA in Africa.

The rest of the paper is divided into five sections. In Section 2, the methods for conducting our literature review are presented. The third section focuses on some descriptive features of our review sample and the fourth section is focused on the main findings from this literature. The fifth section presents the most pressing avenues for future research, and the last section highlights the contributions of the present review for scholars and practitioners and acknowledges its limitations.

2. Review Methods and Sample Selection

This paper is based on systematic review methods (e.g. Booth et al., 2016; Hiebl, 2021; Mas-saro et al., 2016; Tranfield et al., 2003). In contrast to traditional reviews, systematic reviews are deemed to reduce the likelihood of bias and contribute to identify a comprehensive body of knowledge about a chosen subject (Booth et al., 2016). Systematic literature reviews aim to synthesize research in a systematic, transparent and reproducible manner, and, according to Tranfield et al. (2003), consist of the following three main steps: (1) planning the review, (2) conducting the review and (3) reviewing the report and disseminating it.

The planning step of the current research paper mainly outlines the motivation of the review as set out in our introduction. In addition, it includes the definition of the inclusion and exclusion criteria of the research to be covered by the review (Hiebl, 2021; Petticrew & Roberts, 2006). Systematic reviews are rooted in the tradition of evidence-based management (Tranfield et al., 2003). That is, such reviews usually focus on prior empirical knowledge to advance a field of research. For an article to be included in our sample, we therefore require that it studies an MA phenomenon and contains *empirical* material about at least one African country or African entities. Conversely, articles that do not offer empirical insights into MA in Africa are excluded from our sample.

The second step of the present review starts with the identification of relevant research. To not restrict our search to certain (elite) journals, we adopted a database-driven search approach (Hiebl, 2021). That is, similar to other reviews of the MA literature (e.g. Englund et al., 2011; Hoque, 2014; Lavia López & Hiebl, 2015), we conducted a keyword search in major electronic research databases focused on double-blind peer-reviewed journal articles and book series listed as journals (e.g. the book series *Research in Accounting in Emerging Economies*). However, unlike such prior reviews, we considered not only English-language journals, but also research published in another formerly colonial language, i.e. French. Through our search, we identified a review sample of 109 articles about MA in Africa published between 1977 and 2017. A full list of these articles and details of our keyword search can be found in the online supplemental materials. The results of the third and final step of a systematic review – reporting and dissemination of review findings – are presented in the following two sections.

3. Descriptive Features of the Review Sample

3.1. Research Methods

Forty-eight percent (52) of the sampled papers used a quantitative research approach, and 42% (46) used a qualitative approach. The remaining 10% (11) used a mixed-method design combining quantitative and qualitative approaches. Forty-eight of the 52 articles that use a quantitative design relied on survey techniques and, thus, used either a single-data collection strategy, such as questionnaires (e.g. Ahmad & Leftesi, 2014; Luther & Longden, 2001), a combination of questionnaires and interviews (e.g. Abdel Al & McLellan, 2011; Tsamenyi et al., 2002) or documents or observations (e.g. Asechemie & Ikeri, 1999). The qualitative articles are mainly based on case studies using either interviews (e.g. Asechemie, 1997; Rahaman et al., 2010) or interviews combined with group discussions (e.g. Tsamenyi et al., 2010; Youssef, 2013) and observations or documents (e.g. Goddard & Mzenzi, 2015; Uddin & Tsamenyi, 2005). Eighty-three percent (91) of the papers relied on cross-sectional data, and 17% (18) relied on longitudinal data. None of the articles published in French-language journals (18) relied on longitudinal data.

3.2. *Research Outlets*

Ninety-one of the 109 articles (83%) are published in English-language journals and 18 (17%) in French-language journals. Seventy-three of the English-language articles (80%) have been published in journals ranked in the ABS or the ABDC lists – two often-drawn lists for quality rankings in accounting research (e.g. Franco-Santos et al., 2012; Hoque, 2014). The distinction between articles published in ranked and non-ranked journals seems important since most articles published in non-ranked journals were authored by researchers with African affiliations only, whereas many articles published in ranked journals were authored by teams composed of authors with African and non-African affiliations. In particular, it seems as if many of the articles published in ranked English-language journals result from a cooperation between authors originating from Africa and their PhD supervisors situated in Western countries such as the UK (cf. Smith & Urquhart, 2018). Articles published in ranked journals may therefore include Western views on Africa to a greater extent than articles published in non-ranked journals. Consequently, we assume that the included articles published in English-language and Francophone non-ranked journals better represent the local African scholarly view on MA practices than the articles published in ranked journals. We will therefore selectively use the differentiation between articles in ranked and non-ranked journals in Section 4 when analyzing our review findings. Please see the online supplemental materials for more details on the publication outlets of our sampled papers.

3.3. *Regions/Countries and Colonial Background*

Our review¹ suggests that research on MA in Africa tends to concentrate on countries which are more developed as measured by GDP per capita (see the online supplemental materials for the details). That is, 75 of the 109 papers focus on countries with higher GDP per capita than the average sub-Saharan GDP per capita of USD 3,838 (World Bank, 2019a).² In addition, 50% of the papers in our sample (54) focus on only seven countries – Algeria, Egypt, Libya, Mauritius, Morocco, South Africa, and Tunisia – which are all among the 15 most-developed countries in Africa as measured by GDP per capita. Further, 29% of articles in our sample focus on countries the World Bank (2019b) classifies as upper-middle-income economies, while only 12% of papers in the review by Hopper et al. (2009) fell into this category. By contrast, 17% of the papers in our sample concern low-income economies, which comprise a 33% share of the analysis by Hopper et al. (2009). So, while many African countries are low-income economies according to the World Bank (2019b), our sample underrepresents these economies, because little MA research has been done in these lowest-income countries. In addition, single-country studies in our sample are based on evidence on only 18 out of 54 African countries.

Although the colonial influence of France in Africa may have been more important than that of the UK, the proportion of research papers on MA in former French colonies is much smaller than those in former UK colonies: 78 of 109 (72%) articles based on data from former British colonies and 21 articles (19%) for former French colonies. A potential reason for this observation may be that the French business research tradition has not been focused as much on producing journal articles – which we focus on here – as the British tradition

¹Whereas the religious culture refers to the majority religion in the country (greater than 50% of the population), the colonial background refers to ‘colonialism’ and its ‘legacies’. A country’s colonial background is defined here as the last foreign country or authority governing the country directly before independency (Hopper et al., 2009).

²To our best knowledge, the World Bank does not currently report average GDP per capita (PPP, current international USD) for Africa as a continent.

(Mangematin & Belkhouja, 2015). Potentially, these different publishing traditions in the former colonial powers have also trickled down to their former colonies. Regardless of the exact reasons, more research on MA in former French colonies would certainly help to develop a more comprehensive picture of the practices, their antecedents and the outcomes of MA in Africa.

3.4. Theoretical Bases

Of the 109, 59 articles (54%) did not use any explicit theory but are rooted in the prior literature (see the online supplemental materials for the details). Conversely, 50 (46%) drew on one or several explicit theories. Fifteen (14%) of the sampled papers used contingency-based theories (e.g. Luther & Longden, 2001; Waweru & Uliana, 2005). Seven articles (6%) are based on institutional theories (e.g. Kholeif et al., 2007; Lassou & Hopper, 2016). Ten further articles (9%) relied on social theories (e.g. Gaspar & Mkasiwa, 2015; Rahaman & Lawrence, 2001). The remaining 18 articles (17%) covered a wide range of theories, including evolution theory, agency theory, economic theory and expectancy. Thus, while research on MA in Africa relies on a wide range of different theoretical bases, the majority of these theories have a sociological or organizational orientation rather than following an economic approach.

This observation is particularly true for the publications in the ABS/ABDC-ranked journals, where sociological and organizational approaches dominate – approaches that often underpin critical accounting research (Baker, 2011). That is, research on MA in Africa published in ranked journals does not reflect the theoretical foundations of ‘mainstream accounting research’ well, which is often viewed as being underpinned by positivistic paradigms and economic theories such as agency theory (Hopwood, 2008; Merchant, 2010). By contrast, the articles published in non-ranked English-language and French-language journals show less critical engagement with their empirics, but rather feature a positivist stance. For instance, from the 18 articles published in French, only five explicitly draw on theory and four of the five (Ahsina, 2014; Elhamma, 2010, 2013; Ngongang, 2013) are based on contingency theory.³ Just as contingency approaches in MA research more generally, these papers also rather apply a positivistic stance towards contingency theory (Chenhall, 2003; Chua, 1986).

Thus, if we accept that the majority represents the ‘mainstream’, the mainstream of MA research on Africa is rather rooted in a critical research tradition and positivistic approaches are in the minority. This assessment is somewhat at odds with Rahaman (2010), who bemoaned the scarcity of critical accounting research on Africa. However, Rahaman (2010) based his analysis only on articles published in three top accounting journals (AAAJ, AOS, CPA) until 2009. We were less restrictive in our review approach, and our review involves many newer papers, too, which may explain our different assessment. We will add to these observations when discussing our further review findings below.

4. Review Findings and Analysis

4.1. Explanatory Framework for MA in Africa

In line with the evidence-based character of our systematic review procedures (Tranfield et al., 2003) and similar to other reviews of accounting research (e.g. Franco-Santos et al., 2012; Hoque, 2014; Lavia López & Hiebl, 2015; van Helden & Uddin, 2016), we developed a framework on MA in Africa based on a bottom-up thematic analysis of the sampled articles. After

³In this regard, the only exception in the Francophone literature is Bahyaoui (2017), which is based on a socio-constructivist approach based on epistemological theory.

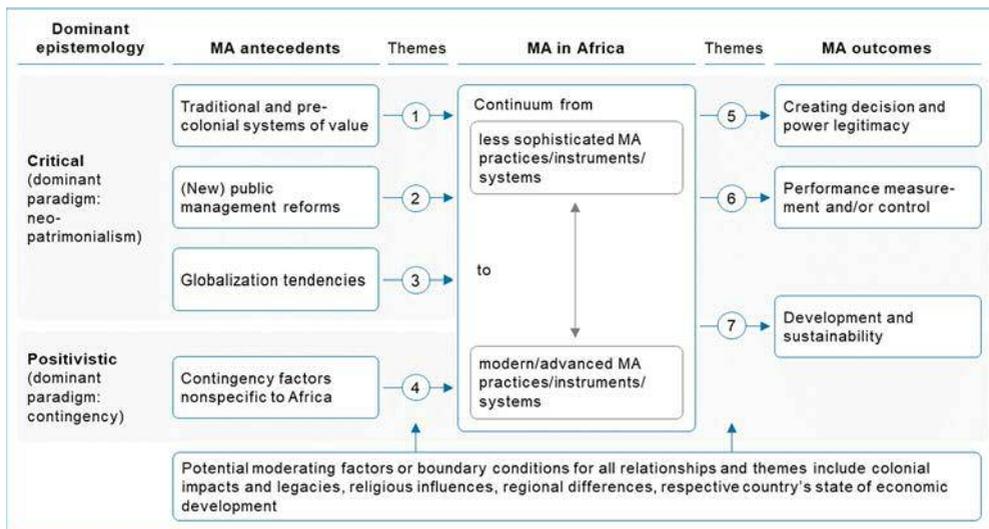


Figure 1. Generic explanatory framework for MA in Africa.

reading the sampled articles several times, we identified seven main themes based on their research questions and findings. Each theme represents either the relationship between a group of antecedents and the application of MA practices in Africa (themes 1–4) or the relationship between such practices and their outcomes (themes 5–7). We then organized these relationships into a framework to explain the current state of international research on MA in Africa (see Figure 1).

As indicated in Figure 1, themes 1, 2, 3, 5 and 6 were analyzed in research that has predominantly adopted a critical stance toward MA in Africa, whereas Theme 4 was mostly featured in positivistic research on MA in Africa. Theme 7 is the only theme for which we could find a considerable number of both critical and positivist studies.

As discussed in Section 3.4, research on MA in Africa relies on many theories and thus not all findings can be explained by one overarching theory. However, we found that both the critical and the positivist studies can mostly be interpreted as following one paradigm each: neopatrimonialism for the critical studies and contingency approaches for the positivist studies. That is, the basic relationships/themes in Figure 1 can be explained by either notions of neopatrimonialism or contingency approaches. For the critical studies, this is in line with recent commentary suggesting that neopatrimonialism has high predictive power for accounting studies of Africa (Hopper, 2017). Consequently, while the details on and issues with the seven themes are presented below, we first discuss the overriding interpretation of our framework using the neopatrimonialism and contingency approaches.

Neopatrimonialism can be considered as a hybrid form of governing consisting of the two classic forms of domination established by Weber (2013) – patrimonial domination and rational-legal domination (Mkandawire, 2015). Patrimonial domination is characterized by a patron–client relationship, where patrons such as kings, chiefs and elders have traditionally governed and taken care of their clients (Erdmann & Engel, 2007). In Africa, such clients are not necessarily only individuals, but often include ethnic and sub-ethnic groups (Akakpo, 2009). The relationships between patrons and clients are rarely governed by codified laws; rather, patrons ‘distribute symbolic and material rewards (often unevenly) to fulfill reciprocal obligations in a shared culture’ (Hopper, 2017, p. 233). By contrast, Weber (2013) describes the rational-legal form of domination as characterized by a strong belief in the law or natural law. Here, obedience is given

to a set of principles as opposed to a leader. Consequently, individuals are bound by the functions and authorities of the office they hold and cannot use the state's or organization's resources for their personal ends (Hopper, 2017). The usual institutions of rational-legal bureaucracies include elections, presidencies, political parties, judiciaries and civil service organizations (Lassou, 2017).

The combination of these two methods, that is, neopatrimonialism, can be described as featuring a visible façade approaching legal-rational domination and a covert, but also more substantive logic closer to patrimonialism (Harrison, 2005). That is, elected officials may not pay primary attention to the law and serving all citizens evenly, but rather treat public goods and services as if they were their own and transfer them to their clients such as members of their ethnic group for political favors (Erdmann & Engel, 2007). Consequently, neopatrimonialism has often been associated with corruption and clientelism (Mkandawire, 2015).

Importantly for this paper, neopatrimonialism has also been viewed as a prime reason for the failure of a great number of accounting reforms in Africa in the past few decades (Goddard et al., 2016⁴; Hopper, 2017; Lassou, 2017; Lassou et al., 2018). In the 1980s and 1990s, funding for African states from international donors such as the International Monetary Fund (IMF) and World Bank was often coupled with Western organizations trying to transfer rational-legal mechanisms to Africa, including good governance and accounting practices. At the visible façade, African state leaders may have formally introduced such practices, but the accounting reforms have led to little behavioral change. Instead, African state leaders have mostly continued to follow patrimonial logics, and Western accounting practices have only been adopted ceremonially to overtly conform with donors and other Western actors' expectations (Hopper, 2017; Lassou, 2017). That is, these accounting reforms have mostly been implemented in a neopatrimonial way and have not had the effect Western donors had hoped for or intended.

In our review of the more critical papers, we found many elements of or pointers to notions of neopatrimonialism. For instance, Theme 1 indicates that the reliance on less sophisticated MA practices in Africa can be attributed to traditional and precolonial systems of value (see Section 4.2), whereas the change to modern MA practices has mainly been investigated in the light of reforms related to (new) public management (see Theme 2 and Section 4.3) and globalization and privatization tendencies (see Theme 3 and Section 4.4). Taken together, these three themes show that at least overtly, new public management logics, globalization and privatization, which can mostly be viewed as following a legal-rational logic (Mkandawire, 2015; Hopper, 2017; Hopper et al., 2017), may have led to the adoption of modern MA techniques, but Theme 1 indicates that traditional and more patrimonial values may persist in large parts of Africa, rendering the application of many such modern MA techniques as merely ceremonial. Accordingly, as detailed in Theme 5, one outcome of more modern MA practices may rather be the legitimization of neopatrimonial leaders compared with international donors such as the IMF and World Bank (see Section 4.6). Likewise, Theme 6 indicates that modern MA practices may be used to display performance in a way useful to powerful neopatrimonial organizational actors, but not to actually increase the organization's underlying performance (see Section 4.7).

In turn, the more positivistic findings on MA in Africa we found can rather be associated with contingency thinking (e.g. Chenhall, 2003; Otle, 2016). Here, context factors such as organizational size, culture and strategy are depicted as driving the choice of more or less modern MA practices in Africa (see Theme 4 and Section 4.5). In turn, some positivistic studies of the outcomes of MA in Africa indicate that if MA practices are fitted to the African context, they may contribute to achieving desirable goals such as environmental protection. This latter notion is

⁴Goddard et al. (2016) do not explicitly refer to neopatrimonialism, but draw on the view of 'two publics'. These two publics come close to the two logics of neopatrimonialism: patrimonial and legal-rational domination.

also in line with positivistic contingency thinking in MA research, suggesting that if MA practices show a good fit with their organizational context, the organization benefits – for instance, in the form of increased performance and the realization of organizational goals (e.g. Chenhall, 2003; Gerdin & Greve, 2004).

In addition to these relationships that broadly either fit the neopatrimonial paradigm or contingency thinking, we also identified some factors, such as a country's colonial legacies and the state of its economic development, that may impact the overarching relationships summarized in our seven key themes. While we discuss these findings in more detail below and some of these factors are more prominent in some of our seven themes, we do not suggest that they only apply to the themes where we discuss them. Rather, their impact on other themes could easily be theorized as well. Consequently, in Figure 1, we treat these factors as potentially moderating the relationships discussed in the seven themes (cf. Gerdin & Greve, 2004) or as serving as boundary conditions of the relationships summarized within (cf. Busse et al., 2017). For instance, as explained in Section 3.3, our review sample is skewed in terms of African countries represented in the sample due to the sheer unavailability of internationally accessible MA research on many other African countries. In addition, the countries represented in our sample tend to be more developed than many other African countries. Consequently, our findings may apply to this rather small number of more developed African countries, but may not equally apply to other African countries. Therefore, as indicated in the box at the bottom of Figure 1, factors such as the 'respective country's state of economic development' need to be kept in mind as potential boundary conditions of the relationships suggested in our framework. At the same time, such factors may make the relationships discussed in our seven themes more or less pronounced and thus moderate the seven key relationships in Figure 1. As can be concluded from our cautionary wording here, the role of these factors as either moderating factors or boundary conditions cannot yet be fully assessed. However, our results at least include signals that underpin the relevance of these factors. As we hope that our framework depicted in Figure 1 will not only serve to explain past research, but may also spark additional research on MA in Africa, we include them in Figure 1 so that fellow researchers are reminded of their relevance indicated in some of our findings.

4.2. Theme 1: Traditional and Precolonial Systems of Value

This first findings theme mainly concentrates on some special aspects of the traditional African society that come close to patrimonial governing logics (cf. Erdmann & Engel, 2007; Mkan-dawire, 2015). These aspects may either explain the concentration of MA in Africa on dated and less sophisticated systems and practices (e.g. Asechemie, 1997; Ouibrahim & Scapens, 1989; Taba & Fakoya, 2016) or justify the low diffusion of modern MA practices (e.g. Abdel Al & McLellan, 2011; Sartorius et al., 2007). The reviewed articles reveal that African countries mostly rely on dated MA methods – especially book/record keeping, costing and budgeting practices – because they fit well with managing in traditional and unstable economic environments. For instance, Abdel Al and McLellan (2011) found in their survey study that due to the specifics of the Egyptian culture, companies rely heavily on dated and less sophisticated MA practices and systems and less on more advanced practices such as the balanced scorecard (see also Ahmad & Leftesi, 2014). In addition to culture, the English-language literature suggests that this high concentration of MA practices on dated methods can also be attributed to the unfamiliarity with and the inadequacy of some MA practices (e.g. Bowen et al., 2011; de Beer & Friend, 2005), the poor awareness of the merits of modern MA techniques, the inexistence of appropriate technical infrastructures (e.g. Oyerogba, 2015), the low level of (accounting) education (e.g. Asechemie & Ikeri, 1999; Mbelwa, 2015) and the lack of working experience with some more recent and more sophisticated accounting practices (e.g. Mestry & Naidoo, 2009; Schwarze, 2008) in most

of Africa. By contrast, in the French-language literature we analyzed, these limitations of MA systems in Africa and the reasons for these limitations are not a major concern. That is, also in this regard, the ranked English-language literature seems more critical than the French-language literature.

The limitation of MA in some African countries to less sophisticated methods and practices can also be partly explained by traditional precolonial systems of value prevailing in some African countries and cultures, especially in the informal sector (Asechemie, 1997; Asechemie & Ikeri, 1999; Taba & Fakoya, 2016). These traditional systems of value in the informal economic sector include, among other things, (1) a relatively high degree of power centralization and (2) camaraderie-based production cultures and a traditional conception of the value of labor:

High degree of power centralization. In line with patrimonial governing logics (Hopper, 2017), many of the reviewed studies report high degrees of power centralization common to many African societies (e.g. Abdel Al & McLellan, 2011; Asechemie & Ikeri, 1999; Goddard & Mzenzi, 2015; Ndiweni, 2010; Ouibrahim & Scapens, 1989; Rahaman et al., 2007, 2010; Rahaman & Lawrence, 2001; Sogbossi Bocco, 2010). Collectively, these papers argue that clear hierarchical orders are usually accepted in African societies, with the power distance between actors at the hierarchical top and actors at lower hierarchical levels comparatively high in many African organizations. Research on the relationship between centralization, decentralization, and MA has found that MA practices are often perceived as being more relevant under decentralization than under centralization (e.g. Chia, 1995; Elhamma, 2010). When power – particularly decision-making power – is more decentralized, actors at lower levels of organizational hierarchies have a higher degree of managerial discretion. While these actors have more room to make their own decisions, they also usually need more information to make these decisions, information that is often provided by MA systems (Chia, 1995). Consequently, as Elhamma (2010) explicitly suggested, modern, sophisticated MA practices and systems are not widely adopted in many African organizations due to high levels of power centralization. African lower-level managers are often restricted from involvement in decision-making, which may in turn hamper their need for and usage of certain modern, sophisticated MA practices. While this relationship was not only found in the Moroccan context analyzed by Elhamma (2010), many studies making this argument have relied on small economic entities in sub-Saharan Africa, especially those operating in the informal sector (e.g. Asechemie, 1997; Asechemie & Ikeri, 1999; Taba & Fakoya, 2016). Thus, whether this argument holds in larger entities and other African countries remains to be seen.

Camaraderie-based production cultures. According to some articles (e.g. Ouibrahim & Scapens, 1989), the production cultures observed in many African countries may have their origins in the camaraderie of workers and the supervisory levels of management. More generally, in the traditional African view of employment, labor is not restrictively considered a cost element in the sense of modern cost accounting;⁵ rather, it is more than a simple cost element:

Since labor is not commodified, it cannot be fragmented and absorbed into units of production. Whether the quantity of labor input varies directly with units of production or not, it is not a factor in the computation of unit production cost. The African type of product costing is not like European marginal costing, which recognizes some labor costs as variable and absorbable into units of production. (Asechemie, 1997, pp. 385–386)

⁵Although many claims made by Asechemie (1997) are sharply rejoined and criticized by Wallace (1997), Wallace (1997, p. 393) acknowledges also that ‘much of the literature on accounting is totally irrelevant to African conditions and problems.’

Because of their long-term nature in the traditional African society, the purpose of labor relations is to achieve long-run socio-development goals, not necessarily to maximize short-term gains. The retention of workers is of paramount concern for most beneficiaries of labor, and transfers are not made to workers depending on a fine calculation of their productivity; rather, they depend on the workers' needs. Consequently, accounting activities might be limited to recording production and quantities (Asechemie, 1997; Asechemie & Ikeri, 1999). As argued by Asechemie (1997, p. 380), labor in precolonial African societies 'was so dignified that it was not to be priced or measured in economic terms'. These traditional systems of social values still prevail in the majority of African societies. They may make the implementation of MA practices and systems in the capitalistic conception as defined by economic theory such as agency theory difficult (Asechemie, 1997), and they foster the understanding of the residual practices of MA in the informal economy in Africa (Asechemie & Ikeri, 1999). From this perspective, labor does not seem to be a cost driver; therefore, it might not be used in value management. For instance, the survey study by Bowen et al.'s (2011) on the South African manufacturing industry shows that although value management is generally known in this industry, it is not widely practiced because it is predominantly considered a cost reduction tool. Their findings confirm the results of van Triest and Elshahat (2007), who found that the use of costing information for efficiency improvement is very limited in Egypt. These aspects might justify the low adoption rate of sophisticated MA techniques such as activity-based costing (Abdel Al & McLellan, 2011), where labor is an important cost driver and plays an important role in further cost and/or value management practices (e.g. Cooper & Kaplan, 1991).

However, considering the significant cultural diversity across Africa, generalizing this analysis to all African countries or regions could be problematic since it draws principally on the findings of a moderate number of articles that are based essentially on some western (e.g. Asechemie, 1997; Asechemie & Ikeri, 1999) and northern (e.g. Ouibrahim & Scapens, 1989) African countries that are mostly Muslim-influenced. Indeed, religion may be a main driver of the camaraderie-based production culture described here. Several recent works on the role of labor and wages in Islam argue that brotherhood plays an important role in this religion, since it prescribes that workers must not be exploited for the sake of profit maximization (e.g. Aydin & Alquayid, 2019). As Islamic rules are of high relevance not only in private, but also in business affairs (Aydin & Alquayid, 2019), the coupling of this notion with our findings tentatively indicates that religion may be an important boundary condition or moderator of the relationship between camaraderie-based production cultures and a lower usage of modern MA practices (see Figure 1).

Despite the overall strong reliance on patrimonial governing logics and embryonic and less sophisticated MA practices in Africa, various changes have – at least overtly – occurred in the last three decades. For instance, (local) government bodies, para-public entities, and NGOs increasingly rely more on legal-rational mechanisms including more sophisticated MA practices such as the balanced scorecard and activity-based costing (e.g. Ahmad & Leftesi, 2014; Sartorius et al., 2007). These changes are detailed in the following section.

4.3. Theme 2: (New) Public Management Reforms

This second cluster of findings has its focus on the analysis of the link between reforms related to (new) public management in Africa and their outcomes for MA (e.g. Mserembo & Hopper, 2004; Tsamenyi et al., 2010). In several of the sampled articles, MA practices and systems are closely related to the concept of new public management (NPM) and are enhanced through notions of accountability and governance (e.g. Awio et al., 2007; Dixon et al., 2006; Goddard & Assad, 2006; Lassou & Hopper, 2016; Rahaman et al., 2007; Tambulasi, 2007; Uddin & Tsamenyi,

2005). Such notions are central to legal-rational forms of governing (Hopper, 2017; Lassou, 2017).

The main argument for NPM-based reforms was that introducing private-sector MA instruments into state-led entities would make the latter more efficient and effective because market-based principles are based on economic rationality. According to the analyzed literature, the interaction between NPM and MA is mainly reflected by changes in budgeting practices (e.g. Awio et al., 2007; Tsamenyi et al., 2002), performance measurement and control practices (e.g. Tsamenyi et al., 2010; Waweru & Spraakman, 2012) and the current socio-economic and political reality prevailing in developing countries' reforms. Arguments put forward in favor of such reforms stem from the positivistic MA literature suggesting (i) that MA practices and systems, such as budgeting, are good instruments for planning and coordinating public-sector expenditures (Awio et al., 2007) and (ii) that performance management and control are legitimate concerns at all levels of (local) government, and it is in the public interest to ensure that governments perform their assigned roles efficiently and effectively (Awio & Northcott, 2001; Nyamori & Gekara, 2016).

However, as stated by most of the reviewed articles (34 articles), the adoption of NPM practices in Africa was mostly not driven by hopes for such efficiency gains, but by pressures and/or recommendations from international organizations (e.g. Abdel Al & McLellan, 2011; Goddard & Mzenzi, 2015; Nyamori & Gekara, 2016), donors and other stakeholders (e.g. Mserembo & Hopper, 2004; Uddin & Tsamenyi, 2005; Waweru & Spraakman 2012; Mbelwa, 2015). In turn, these NPM reforms and rational-legal logics have, at least overtly, led to increased economic pressures and competition (e.g. Luther & Longden, 2001; Pretorius et al., 2003). Through economic liberalization (e.g. Pretorius et al., 2003) and the privatization of state-owned organizations (Rahaman et al., 2007; Rahaman & Lawrence, 2001), state-led entities have shifted from their traditional focus on MA practices as development instruments to more modern, market-led, profit-oriented and capitalistic MA practices and systems (e.g. Tambulasi, 2007). Due to the special historical context of Africa characterized by the colonization of almost all countries on the continent, these market-based accounting reforms are frequently viewed in the ABS/ABDC-ranked literature as instruments of (neo)colonialism and economic imperialism established by developed countries or former colonial powers to maintain their domination and power positions (e.g. Lassou & Hopper, 2016).

As some articles also reveal (e.g. Ahmad & Leftesi, 2014; Ouibrahim & Scapens, 1989), in line with the paradigm of neopatrimonialism (Hopper, 2017), NPM reforms and their related new and sophisticated MA practices do not only mismatch with some of the traditional practices and core social systems of value of Africa, but have also introduced new complexity in many organizations' structures, their environments or their control systems and thus have induced new uncertainties (e.g. Ahmad & Leftesi, 2014; Ouibrahim & Scapens, 1989). These issues have led to a low acceptance of NPM-related accounting practices, as shown by many articles (e.g. Rahaman et al., 2007; Sartorius et al., 2007). Additionally, some articles suggest that NPM-based accounting reforms have intensified nepotism and corruption promoted by ethnic divisions (e.g. Mserembo & Hopper, 2004) and, consequently, have potentially changed the resource allocation scheme in some countries (Awio & Northcott, 2001). There is evidence that the strong focus of money lenders and donors on performance and control measures have forced some politicians to manipulate performance reports (Gaspar & Mkasiwa, 2015), with the aim of favoring 'their regions of origin when allocating development projects' (Mserembo & Hopper, 2004, p. 19). Since their decisions were supposed to be based on correct accounting measures, society has been unable to argue against them effectively. This development is also partly due to the typically very low salaries of civil servants that do not generally cover living costs in African countries and tend to make civil servants more open to corruption (Mserembo & Hopper, 2004).

In conclusion and in line with the above-presented notions of neopatrimonialism, our findings suggest that many organizations in Africa, especially state-owned entities, have mostly adopted MA practices and systems to comply with their constituents, but they do not necessarily act upon these systems in the day-to-day management and decision-making process (e.g. Hassan, 2005).

4.4. Theme 3: Globalization and Privatization Tendencies

According to most of the sampled articles within this theme, changes in MA practices and systems in Africa were and are due to the opening up of the African economies and the increased competition pressures imputable to liberalization initiatives (e.g. Kholeif et al., 2007; Waweru et al., 2004, 2005). In tandem, privatization actions of state-owned companies following recommendations of the IMF, the World Bank or other stakeholders' pressures have also largely contributed to changes in MA in Africa (e.g. Luther & Longden, 2001). For instance, the findings by Waweru et al. (2004) on four retail companies reveal that recent environmental changes in the South African economy arising in the early 1990s from government reform/deregulation policies and global competition have largely facilitated changes in MA practices and systems (see also Waweru et al., 2005). Waweru et al. (2004) conclude that under liberalization and increased competition, demand for real-time management information and information-processing systems to address the rapid market growth consistently increased. The resulting main changes include the introduction of modern MA practices such as activity-based costing and the balanced scorecard, together with well-established practices such as budgeting and standard costing. Similarly, Luther and Longden (2001) found that the increasing liberalization and privatization pressures in South Africa resulted in changes to organizational structures and MA practices.

Despite these changes in the socio-economic and political environment and the emergence of new MA practices and systems, the majority of the articles published in ABS/ABDC-listed journals suggest that changes in MA are still not accepted within a considerable number of African organizations (e.g. Hassan, 2005). Again, this non-acceptance of some new MA practices and systems is in line with the neopatrimonialism paradigm, as most of these MA practices do not fit well with the traditional practices and core value systems of Africa. In addition, high implementation costs have been found to raise serious doubts about the usefulness of formal planning and control procedures for African organizations (e.g. Ahmad & Leftesi, 2014; Ouibrahim & Scapens, 1989).

4.5. Theme 4: Contingency Factors Nonspecific to Africa

While themes 1–3 shed critical light on the drivers of MA practice adoption in Africa, the papers grouped in Theme 4 are less critical. They were mostly published in non-listed English and French language and feature a more positivist stance toward explaining why African entities would adopt MA practices.

That is, unlike the more critical ABS/ABDC-listed articles, the unranked literature adopts a more neutral and unpolitical view of the adoption of MA practices and focusses on factors not specific to Africa. For instance, it suggests that the diffusion and the practices of MA in Africa are principally influenced by typical contingency factors such as firm size (Diop, 2016a, 2016b; Elhamma, 2010, 2013; Ngongang, 2013), firm nationality and its degree of internationalization (Bampoky & Meyssonier, 2012; Diop, 2016a, 2016b), the firms' culture and strategy/vision (Bahyaoui, 2017; Diop, 2016a, 2016b; Elhamma, 2013), and firm structure (Ahsina, 2014; Elhamma, 2010).

Our reading of this unranked literature suggests that the contingency factors identified in these studies have mostly not been novel to the international MA literature at the time of their

publication (cf. Ashraf et al., 2020). By contrast, some of the factors had long been discussed in contingency-based MA studies (cf. Chenhall, 2003; Lavia López & Hiebl, 2015; Otley, 1980, 2016). In addition, we found that much of the unranked literature relies on small sample sizes and the application of simple and sometimes unsuitable statistical methods (e.g. Diop, 2016a, 2016b; Elhamma, 2010, 2013; Waweru & Uliana, 2005). While we do not know whether the authors of this unranked literature have tried to publish their studies in ABS/ABDC-ranked journals, our observations may explain why these more positivist African contingency studies of MA practices have not made it into ranked journals, which often require that the findings they publish feature conceptual or theoretical novelty to the international literature and rest on rigorous research methods (e.g. Berry & Otley, 2004; Keating, 1995; Scapens, 2004).

4.6. Theme 5: Creating Decision and Power Legitimacy in Africa

The (mis)use of MA practices and systems in Africa for generating power legitimacy and domination (e.g. Elmassri et al., 2016; Fakoya, 2014; Jones & Sefiane, 1992) builds the fifth topical theme, which is again in line with the neopatrimonialism paradigm. Contrary to some suggestions that MA has the potential to facilitate the decision-making process (e.g. Abdel Al & McLellan, 2011; Hammad et al., 2013), many articles in this theme suggest that MA is misused for decision and power legitimacy in various African countries (e.g. Ouibrahim & Scapens, 1989; Jones & Sefiane, 1992; Vermaak & Cronjé, 2001; Ndiweni, 2010; Youssef, 2013; Gaspar & Mkasiwa, 2015; Mbelwa, 2015; Elmassri et al., 2016). For instance, Jones and Sefiane (1992) investigated the use of accounting data in operational decision making in four Algerian public enterprises. They observed that accounting information was not generally prepared to assist long-term pricing and planning decisions, but it remained oriented to the requirements of external agencies and the annual expenditure exercise. They argue that the low usage of MA information in decision making may be because – at the time of their investigations – Algeria was a planned economy with the aim of satisfying social needs. For this reason, public enterprises should not be considered autonomous decision makers or self-supporting economic entities. Rather, public entities were the primary instruments of national economic planning and development, and they did not have any autonomy in decision making, as the following quote reveals:

Apart from the preparation of annual financial reports, the role of accounting or, more specifically, cost accounting was mainly concerned with providing data for the purpose of calculating subsidies ... In general, accounting information was not prepared or used to assist either planning or operational decision making. (Jones & Sefiane, 1992, p. 78)

Similarly, in their investigation of accounting in Tanzanian NGOs, Goddard and Assad (2006) found that accounting was minimally used by NGOs for planning or decision-making purposes. Rather, it was symbolically used to display their legitimacy to a wide range of stakeholders and to access funds from donors. Regarding this issue, Goddard and Assad (2006) argued that the discussed changes in MA practices and systems (see Section 4.3) were not translated into an increased use of accounting information in internal decision making because they were externally driven and because they have thus not succeeded in penetrating the activist culture of the organization. Additionally, although they observed that accounting was becoming increasingly visible, they also argued that it was fundamentally superficial and did not affect the establishment of operating working processes. Consequently, Goddard and Assad (2006) concluded that changes in accounting within NGOs can be summarized as a form of ‘morphostatic colonization’⁶ with a subtle incremental evolution of the accounting practice – but without significant influences on the traditional and established processes of the organization.

⁶The term ‘morphostatic colonization’ was introduced by Gray et al. (1995) and it refers to situations where new accounting practices are introduced for ‘indirect business reasons’ (p. 226) such as fear. In their multi-method field study, Gray

Despite these observations, a small number of articles have found that MA practices are indeed used in Africa for strategic decision-making issues, such as outsourcing (e.g. Sartorius & Kirsten, 2005; Tsamenyi et al., 2002). However, Sartorius and Kirsten (2005) also suggested that the resulting outsourcing strategy turned out to be a poor choice because the corresponding governance structure was not integrated into the decision-making process. The political and economic instability also justifies the relatively low use of MA in decision making. Using strong structuration theory, Elmassri et al. (2016) examined how the post-revolutionary context in Egypt affected the strategic investment decision making of local Egyptian managers. Their study demonstrates that non-financial considerations, mainly based on intuition, took precedence over technical accounting measures in strategic investment decision making in this post-revolution period. They argued that the revolution increased the pressures on companies and obliged them to keep operating primarily to meet their debt obligations and other commitments in addition to therefore constructing ‘a need to survive which drove agents-in-focus to change practice’ (Elmassri et al., 2016, p. 163). Consequently, in accordance with the existing literature on MA in developing countries (Hopper et al., 2009), Elmassri et al. (2016) concluded that MA practices based on technical and rational calculations generally make little sense in periods of extreme uncertainty. In other words, high socio-political, economic and institutional pressures in combination with NPM reforms have induced high uncertainty in the operating environments of a considerable number of organizations in Africa and have constrained them to rely more heavily on intuition and instinctive decision making at the expense of more modern and sophisticated MA practices.

Except from Fakoya (2014), this cluster of findings draws essentially on articles published in ABS/ABDC-ranked journals and from which an interesting number of studies was conducted on African countries with a French colonial history. Although almost all authors within this fourth topical field have unanimously recognized that there is nothing wrong with the MA techniques in focus, they have mostly adopted a critical stance and stated, for instance, that the motives related to MA practices and systems of some actors can be harmful to other actors (e.g. Goddard & Assad, 2006; Ndiweni, 2010). Similar to Ndiweni (2010), we therefore summarize this section’s key finding as follows: (i) MA practices and systems in Africa are used less to interpret current results, to take action and to make plans, which would correspond to the use of MA systems for decision making. Rather, (ii) they are used more for legitimation purposes, which means coordination and control. In addition, (iii) they involve domination purposes, more precisely with the aim to communicate a set of values and ideals about what is approved or disapproved by international shareholders and other money lenders and donors. In this manner, performance-related issues are also affected, which will be detailed in the next section.

4.7. Theme 6: Performance Measurement and Control in Africa

The effects of MA on performance measurement and control in Africa are a widely studied theme within research on MA in Africa (22 articles, 20% of all reviewed papers). This cluster of findings reveals that MA practices and systems have been able to enhance performance (e.g. Nyamori & Gekara, 2016; Soobaroyen & Poorundersing, 2008; Waweru & Spraakman, 2012), or at least, have the potential to improve the overall business performance in Africa (e.g. Acquaah, 2013; Soobaroyen & Poorundersing, 2008). Other articles show that MA practices and systems have generally hampered the realization of objectives in various organizations (Rahaman & Lawrence, 2001). That is, they are mainly used to manipulate or falsify the entities’ performance (Goddard

et al. (1995) originally found that many organizations adopt environmental accounting practices due to fearing prosecution, accidents or exposure to public criticism. In turn, Goddard and Assad (2006) pointed out that similar motivations can be found for adopting accounting practices in the Tanzanian NGOs they analyzed.

& Mzenzi, 2015) and to protect the interests of outside parties, such as international shareholders and donors, at the expense of the local population. In particular, the reviewed articles suggest that local managers may be forced to (mis)use MA practices and systems primarily to mask and legitimize performance outcomes (Rahaman & Lawrence, 2001). From the analyzed papers, the process of navigating legitimacy seems to be more pronounced in state- and community-led entities than in their market-led counterparts. Thus, this situation likely occurs because the former are often an instrument of economic policy, and they largely financially depend on the central government mostly under the supervisory authority of international stakeholders and donors (Jones & Sefiane, 1992).

Although performance measurement and control are generally perceived by the involved actors and managers in African countries as an important and integrant part of management, various articles in the sample recognize that such achievement usually faces various challenges. Consistent with Gaspar and Mkasiwa (2015), these articles suggested that managers and local government authorities generally engaged in a variety of activities that facilitated the handling of the performance measurement and control exercise to acquire funds from the central government, international money lenders and other stakeholders and donors, rather than the performance itself, as the following quote shows:

... the environment is not conducive, but at the end of the day, they want good output from the assessment exercise; they want to impress the assessment team so that they can get good results ... ; the performance measurement exercise has a huge impact on the well-being of the local government. They have to make sure that they make each and everything possible so that they get what they want ... (Assessor, Local Government Development Grant, in Gaspar & Mkasiwa, 2015, p. 434)

To achieve such goals, Gaspar and Mkasiwa (2015) suggest that local African managers need to create a dialogue with their assessors and learn what it takes to obtain legitimacy. Another strategy developed by (local) governments and managers in Africa is to learn their international partners, stakeholders, and moneylenders or donors, and, as the following quote from the literature states, they do what is necessary to understand their focus and the imposed or recommended performance framework:

Organizational actors learnt that documents were more assessed than fieldwork, and that processes, such as the submission of reports and the preparation of the minutes, were more assessed than the actual outputs. (Gaspar & Mkasiwa, 2015, p. 436)

In addition to understanding what kinds of performance metrics are important, the reviewed findings suggest that various African entities, including principally (local) government authorities, prepare, produce and, if necessary, falsify accounting documents or corrupt the overseeing bodies to satisfy their external financing requirements (Gaspar & Mkasiwa, 2015). Consequently, performance measurement does not necessarily influence the internal efficiency in African management contexts, even if it may document satisfying business results. Hence, these findings are also in line with the neopatrimonialism paradigm: at the visible façade, African organizations use performance measurements to display superior performance to legitimize their activities (cf. Lassou, 2017). However, at the covert level, actual performance may have changed little or may not be in line with organizational stakeholders' expectations. Consequently, our findings suggest that some performance indicators adopted under NPM-based accounting reforms do not provide an accurate report of performance in many African countries, especially in Sub-Saharan Africa. In various cases, the 'real' performance was worse than reported (Gaspar & Mkasiwa, 2015; Goddard & Mzenzi, 2015).

Again, the more critical findings presented in this cluster have mostly been published in ABS/ABDC-listed journals. The non-listed articles published in English-language journals are less critical to performance measurement and control issues than the ABS/ABDC-listed journals, while the articles published in French-language journals are almost silent on the efficiency

and the outcomes of performance measurement and control issues. Two exceptions, however, could be found in the French-language literature: Bahyaoui (2017) and Sogbossi Bocco (2010). Analyzing the performance measurement systems of 849 Moroccan SMEs and using a socio-constructivist or epistemological theory, Bahyaoui (2017) found that performance measurement systems are often not used properly due to a focus on qualitative objectives which cannot be well measured with the help of performance measurement systems. In turn, Sogbossi Bocco (2010) found in his analysis of the perception of performance by 68 managers of small agro-industrial business entities in Benin, Senegal and Ghana that all dimensions (e.g. commercial, financial and strategic) of performance are taken into account by the managers of these firms when evaluating the performance of their organization. However, Sogbossi Bocco's (2010) analysis also suggests that it is practically impossible to use the accounting information of these companies to evaluate their performance since their performance criteria are essentially qualitative and do not correspond to the performance and accounting requirements of their financing and supervisory bodies. That is, these French-language articles also critically examine the usefulness of MA practices in managing African firms' performance.

4.8. Theme 7: Development and Sustainability in Africa

This last cluster of findings encompasses 23 articles (approximately 21%) studying the relationship between MA and development or sustainability issues, such as education, long-run competitiveness and environmental topics. Based on this cluster of findings, the performance of economic entities and the impacts of their MA and control practices affect corporate social responsibility issues such as fair and equitable business practices and the use of sustainable environmental practices (e.g. Abiola & Ashamu, 2012; Okafor et al., 2013; Taba & Fakoya, 2016). Whereas some papers found that MA practices and systems have the potential to improve the profitability of African organizations (e.g. Vermaak & Cronjé, 2001) and enhance their development (e.g. Asechemie & Ikeri, 1999), an important body of the analyzed articles reveals evidence that the current capitalistic-oriented MA practices and systems in Africa have failed in reaching their goal to durably sustain the development of Africa. Instead, these articles suggest that NPM-based MA practices and systems might have actually hindered sustainable development (e.g. Awio et al., 2007; Rahaman & Lawrence, 2001) and induced only low levels of business/management effectiveness (e.g. Onumah et al., 2012). The reviewed articles suggest that these perceived negative impacts on the development of Africa are not only imputable to the above-discussed (mis)use of MA and NPM-based accounting systems primarily for legitimacy purposes (e.g. Elmassri et al., 2016; Gaspar & Mkasiwa, 2015; Mbelwa, 2015; Ouibrahim & Scapens, 1989; Vermaak & Cronjé, 2001; Youssef, 2013). The negative impacts of MA may also be due to the poor qualification of accounting practitioners in Africa (e.g. Hammad et al., 2013; Luther & Longden, 2001; Mbelwa, 2015; Mestry & Naidoo, 2009; Schwarze, 2008), the unfamiliarity with or inadequacy of accounting practices (e.g. Bowen et al., 2011; de Beer & Friend, 2005; Sartorius et al., 2007; van Triest & Elshahat, 2007) and the low extent of professional interaction between the involved parties, including stakeholders, accounting professionals and non-accounting professionals (e.g. Onumah et al., 2012).

Several further articles study the interaction between MA practices and sustainability issues, such as ethics and education (e.g. Onumah et al., 2012; Vermaak & Cronjé, 2001), long-run competitiveness and environmental management (e.g. de Beer & Friend, 2005; Pretorius et al., 2003) and the use of MA practices and systems by social-purpose entities, such as NGOs and public and para-public hospitals (e.g. Dixon et al., 2006; Hassan, 2008; Rahaman et al., 2010). For instance, Onumah et al. (2012) found that ethical issues are only marginally integrated into accounting education in the Ghanaian case university studied and that many students and lecturers are unaware

of ethical MA issues. Whereas some of their interviewees stated that there is no need to include ethical issues in MA studies, the majority of respondents confirmed that the level of ethics in accounting education is highly inadequate. Onumah et al. (2012) attributed the dearth of ethics in the curricula of universities to the limited collaboration between academia and accounting professionals.

Another development and sustainability issue arises from the interaction between MA practices and systems and corporate governance. Corporate governance describes how organizations control and manage their activities or their members' behavior (Hassan, 2008), and it is closely coupled with accountability and MA practices (Nyamori et al., 2017), thus legal-rational logics and not patrimonial governing. Numerous governance reforms in Africa have aimed to enhance the public sector's performance and thus to sustain long-run development (e.g. Jackson, 2004). Using an institutional theory framework, Hassan (2008) investigated how an embedded body of practices informing organizational actions and processes contributed to the inertia in implementing a corporate form of governance in a transitional public health organization in Egypt. Among other results, his findings revealed that MA practices and systems-based corporate governance contributed to organizational confusion and new business uncertainties that consequently imbued accountants with higher status since they were trained to address them. Similarly, Rahaman et al. (2010) found unintended consequences of budgeting, an important MA practice, in their study of the fight against the HIV/AIDS pandemic in Ghana:

... One of the consequences is that the involved NGOs have responded strategically, changing their health prevention and treatment activities to both conform to funding rules and to maximize the probability of receiving future funding. ... Our interview participants suggest that these rules sometimes discourage NGOs from addressing emergent health needs. The rules also provide incentives to undertake health activities for which they do not have the expertise as well as to change the implementation order of the provided prevention and treatment activities ... (Rahaman et al., 2010, p. 1118)

Hence, in several cases, NPM-based MA practices and systems have even contributed to the inertia of the public entities' form of 'corporate governance' and organizational change (e.g. Hassan, 2008). For instance, in social-purpose entities, accounting requirements have made it more difficult to achieve their core activities (e.g. Dixon et al., 2006; Rahaman et al., 2010).

In other cases, the used NPM-based MA practices and systems have contributed to privatizing important companies and vital resources necessary for long-term development and have prioritized profit maximizing goals over poverty reduction targets and the development needs of local populations. One of the central conditions imposed by international institutions, lenders and donors was the privatization of public companies, especially those performing poorly according to Western market-based performance measures. Consequently, several entities including water and electricity suppliers have been privatized, although some authors argue that they were well managed in terms of their assigned long-run goals (Rahaman et al., 2007; Rahaman & Lawrence, 2001). These privatizations show that NPM-based MA practices and systems have contributed to a shift in basic infrastructures to multinationals, who, in turn, may favor short-run profit maximization at the expense of sustainable development. Similar results were also found by Hopper et al. (2009), who argued that in the politicized market capitalism materialized by privatization, the profit criteria are not unconditionally congruent with development aims.

Such downsides of modern NPM-based MA practices have mostly been discussed in the more critical and ABS/ABDC-ranked literature. By contrast, the unranked literature also discusses that MA and control practices may have more positive outcomes. For instance, it is indicated that MA practices can contribute to better controlling costs and enhancing the efficiency and performance of African economic entities (e.g. Kadouamaï, 2013; Kasozi, 2017), especially in southern (e.g. Fakoya & van Der Poll, 2013; Kasozi, 2017), western (e.g. Bampoky & Meyssonier, 2012) and central (e.g. Ngongang, 2005) African countries. Another set of more positivistic articles

suggests that MA practices and systems have the potential to sustain African development, for example, by making environmental management/protection more efficient by using appropriate MA systems (de Beer & Friend, 2005) and by stimulating efforts in planning and managing the accounting education environment, for example, by using the balanced scorecard (Abiola & Ashamu, 2012; Vermaak & Cronjé, 2001). This potential upside of MA and control practices is recognized in articles published in both ranked and unranked journals. However, these articles also acknowledge that the use of MA and control practices for environmental protection issues is still in an ‘embryonic stage’ (Okafor et al., 2013, p. 73) and is limited to a small number of less sophisticated and inappropriate practices (e.g. Fakoya & van Der Poll, 2013).

5. Avenues for Future Research

Our review findings show that the number of articles addressing issues related to MA in Africa has continuously increased in recent years. However, there are several aspects that have not been investigated sufficiently, and some existing results appear to be conflicting or heterogeneous. In this section, some major aspects on which future empirical research on MA in Africa could be based are discussed. The following suggestions are not comprehensive. However, we believe that they include important questions that can enable scholars, practitioners and policy makers to gain more insights about MA practices and their development effects within the African context.

MA in the rest of Africa. The empirical papers in this review of MA in Africa are still confined to a small number of countries, explicitly just 18 of the 54 countries of continental Africa, and many of these are among the more developed African economies. Research on the other 36 countries could be lacking because researchers in these countries face severe resource limitations which prevent them from engaging in MA research since many of these 36 countries are low-income countries (World Bank, 2019b). In such countries, research resources seem particularly likely to be scarce. More generally, the literature suggests that academic research in Africa is subject to various financial constraints, such as low research budgets and few or non-existent financial incentives to publish (e.g. Negash et al., 2019). There is also evidence that many African researchers not only lack the necessary financial resources, but also lack research time. According to Negash et al. (2019, p. 175), the low research output from many African countries or regions may be due to

the overemphasis placed on the teaching function by both universities and governments, high student-staff ratios, shortage of resources including: funding inadequacy; research culture; quality of the workforce; low salaries that, at times, compel accounting academics to engage in ‘opportunity-driven consulting;’ and the professionalization of accounting higher education.

Despite these resource limitations, it would nevertheless be interesting and relevant to address the following questions: what are the issues of MA in the 36 countries where we could not find any research articles that focused on them? What are the factors that influence MA in these countries? Would additional studies on these remaining 36 countries result in requalifying our major findings concerning the interactions between MA and sustainability issues in Africa? To what extent do MA practices in the 36 countries currently not reflected in the English- and French-language literatures differ from MA practices in the 18 countries included in our study?

Positivist studies of MA in Africa. As discussed above, the more positivistic studies in our sample have mostly been published in unranked French- and English-language journals and many present some methodological limitations such as small sample sizes and sometimes inappropriate statistical methods.⁷ In addition, most positivistic studies in our sample, especially

⁷However, one should acknowledge that the paucity of African-based MA studies in a variety of ABS/ABDC-rated journals — for example those ranked most highly in the ABS and ABDC lists — and the methodological limitations

those grouped in Theme 4, have studied MA aspects such as contingency factors already well known in the international MA literature and which may thus lack novelty. In turn, our framework summarized in Figure 1 suggests that the relationship between antecedents and MA practices may be moderated by several important and specific factors such as colonial impacts and the state of economic development in African countries. Since these potential moderating factors have rarely been incorporated into positivist quantitative studies, we see an opportunity for such research to better account for the African context in its models. Such contextualization could then also help better tease out the novelty of positivistic MA studies of Africa for the international MA research community and thus increase its chances of acceptance in ranked journals (cf. Ashraf et al., 2020). For instance, research on the internationalization of emerging-market firms has proposed that their colonial background may affect their internationalization patterns (Aguilera et al., 2017). Consequently, it may be theorized that contingency factors such as the degree of internationalization have a different effect on MA practices contingent to the colonial background of the studied African country.

We acknowledge that such more positivist research on MA in Africa will face specific challenges and maybe even barriers (cf. Ashraf et al., 2020). For instance, sufficiently high response rates and large sample sizes – two hallmarks of positivist quantitative MA research (Hiebl & Richter, 2018; Speklé & Widener, 2018; Van der Stede et al., 2005) – may be difficult to achieve in Africa due to widespread skepticism toward research, insufficient information on population characteristics and the low availability of reliable archival databases (Ashraf et al., 2020; Hopper et al., 2009; Moswete & Darley, 2012). However, there are some potential remedies to these problems. For instance, Moswete and Darley (2012) list eight measures that can be used to conduct high-quality survey research in Africa. A key strategy they note is that researchers become well acquainted with and adapt their research designs to the context of the organizations they want to study. Again, such recommendations highlight the need for positivist MA research to better account for and explain the African context – not only in its research models, but also in its research designs. Another strategy may be that – just like their more critically oriented peers (see above) – researchers also interested in positivist MA research on Africa may try to increase the rigor of their studies by teaming up with international colleagues experienced in conducting and publishing high-quality positivist MA research (cf. Ashraf et al., 2020; Hiebl & Richter, 2018).

Colonial history and ancestor idolatry. Our review sample also reveals that MA in former French colonies is less investigated in the scholarly literature than that in British colonies, although both countries have had a similar colonial impacts in Africa. Of course, as indicated in Section 2, this lower representation of empirical findings on MA in former French colonies can be due to such findings being less often published in journal articles (cf. Mangematin & Belkhouja, 2015) and thus not being included in our review paper. However, as journal publications are increasingly seen as the dominant and most widely accessed way of disseminating research findings in accounting research worldwide (e.g. Komori, 2015), more internationally accessible research about MA in former French colonies is desirable. It would then be available for a wider audience, and comparisons to other research about MA in African countries would be much easier. A topic that such research could explore includes, for instance, belief systems, such as ancestor idolatry, which plays an important role in African societies (Horton, 1967) and may thus affect decision-making systems and management techniques. For these reasons, it could

observed in some non-listed and locally-based journal articles are not surprising, as there are also challenges and a lack of incentives for locally-based academics to explore such issues in more detail. Access to resources on the ground is also limited, except for in a small number of countries, such as South Africa.

also be interesting for further research to incorporate these aspects in the investigation of MA practices and systems in the African context.

Economic environment. Despite growing political and economic pressures and efforts towards decentralization and privatization, the research on the secondary sector (esp. the private sector) remains limited to a very small number of papers. To be able to generalize the evidence from our study more consistently, it might be interesting to investigate the African private sector more deeply to gain more insights into MA practices and systems. Importantly, it remains a priority to gain more knowledge about MA practices and systems of informal sector entities in Africa because the size of the shadow economy is generally higher compared to other continents (Schneider, 2005). Similar to Taba and Fakoya (2016), Asechemie (1997) and Asechemie and Ikeri (1999), gaining more information on MA practices and systems within the informal sector would contribute to a better understanding of accounting and management practices in African countries. Therefore, there is a need for future studies to replicate and extend the studies of Asechemie (1997) and Asechemie and Ikeri (1999) in different African countries and contexts to better clarify the dynamics of MA practices within the informal sector and their impacts on development. For such research, the neopatrimonialism paradigm may also be a suitable lens (Hopper, 2017).

The (new) presence of China in Africa. As suggested by neopatrimonialism research on Africa (Hopper, 2017; Lassou, 2017), MA in Africa is often perceived as an instrument of (neo)colonialism by foreign powers, mostly represented by Western countries and institutions. Surprisingly, no articles regarding the MA practices of Chinese firms in Africa were found, although China is one of the most active foreign powers both economically and politically operating within the African continent today (e.g. van Dijk, 2009). For this reason, scholars, governments, investors and other economic actors might be interested to know whether the enlarged Chinese presence in Africa might have had or will have some effect on MA practices and systems and their development outcomes. It would be of interest to investigate whether MA in African entities controlled by Chinese entities also show signs of neopatrimonialism or whether it materializes in different manners than in those controlled by Western powers. Such differences can be theorized since Chinese and Western managerial views may diverge widely – for instance, with regard to what constitutes performance (Hempel, 2001) or the role of venture capital (Bruton & Ahlstrom, 2003).

Development and sustainability. Several studies qualify Africa as one of the richest continents of the world because of its natural resources (e.g. oil, gold, diamond, and copper). However, many African countries remain poor and less developed, and they suffer from a number of armed conflicts (Jackson, 2004). As generally purported by the defenders of NPM-inspired policy reforms, enforcing governance through transparency and accountability may directly help reduce poverty. When transparency and accountability increase, the levels of government corruption can be expected to decrease (e.g. Kolstad & Wiig, 2009; Nyamori et al., 2017), and the low level of corruption leads to more resources being devoted to combating poverty (e.g. Mauro, 1995). Since a relationship between poverty and civil wars most likely exists (Sambanis, 2004), enhancing transparency and accountability in Africa may also indirectly contribute to reducing such armed conflicts (Williams, 2011).

In almost all African countries, the abovementioned conflicts and civil wars are mainly based on natural resources (e.g. Humphreys, 2005), which are primarily exploited by Western multinationals (e.g. TOTAL, Shell, Chevron, and ExxonMobil) through FDIs. Such FDI in Africa is often attracted by natural resources (Asiedu, 2006). Furthermore, our findings reveal that foreign multinationals play a major role in the diffusion of MA in Africa due to various privatization contracts, through which national companies have been ceded to foreign firms. Since the existence of civil wars cannot indisputably be dissociated from the activities of multinational companies

(e.g. Richani, 2005), which are also, in turn, related to the diffusion of MA in Africa (according to our main findings), it appears important for future studies to investigate a possible relationship between the management or accounting culture of multinationals and resource-driven civil tensions in African countries. We are convinced that investigating the MA and control cultures of multinationals operating within the African extractive industry can bring additional insights in understanding the dynamic of civil war in Africa. Our assumption is that if multinationals operating in conflict-driving resource sectors are held transparent and accountable through adequate MA practices and control systems, such research could substantially contribute to reduce the likelihood of civil wars in African countries.

6. Discussion and Conclusions

The aim of the present review was to assess the evidence base of MA in Africa using systematic literature review methods. Consistent with prior reviews on MA in developing countries (Alawattage et al., 2007; Hopper et al., 2009; van Helden & Uddin, 2016), our analysis of 109 empirical articles related to MA in Africa reveals that many behavioral and organizational factors specific to Africa have important impacts on MA in African entities. For instance, compared with other developing countries, many African countries have large residues of traditional, patrimonial cultures (Erdmann & Engel, 2007) and a large informal sector (Schneider, 2005). Consistent with Hopper et al. (2009), who argue that MA is not central to NGO activities in developing countries and that it may render NGOs inconsistent with their aims, our findings suggest that some African social-purpose entities within the third sector have focused more on MA activities at the expense of their core social duties. In addition, similar to Hopper et al. (2009), our findings suggest that the (management) changes accompanying NPM-based accounting reforms may have weakened the protection and interests of other stakeholders vis-a-vis owners. A further commonality with the results of Hopper et al. (2009) is that these authors, too, have noted the important influence of religion and colonialism in many developing countries. In our explanatory framework, we have also included religion and colonialism as potential moderating factors or boundary conditions impacting or delimiting the relationships in our framework.

However, we could also identify some important differences to the findings of Hopper et al. (2009) on MA in emerging countries. (1) In comparison with Hopper et al. (2009), our sample contains more papers regarding higher-income economies, as judged by the World Bank (2019b). Though we could not identify systematic relationships between MA practices or systems and respective countries' levels of economic development, the composition of our sample, at least, shows that research on MA in Africa is geared towards better-developed countries as measured by GDP per capita (see Section 3.3), whereas more research is available and was reviewed by Hopper et al. (2009) on Asian low-income countries. Consequently, the state of economic development may be an important boundary condition included in our framework (see Figure 1). Despite this higher share of more developed countries in our sample, when compared to Western developed economies (e.g. Abdel-Kader & Luther, 2008), our findings suggest that MA in African countries still relies heavily on somewhat dated, less sophisticated MA practices.

Moreover, (2) there is no evidence from Hopper et al. (2009) that less developed countries import inappropriate accounting practices. Concerning this issue, the neopatrimonialism paradigm and our findings suggest that NPM-based accounting practices and modern MA practices are not widely accepted in Africa because most of these practices might not fit with the traditional patrimonial practices and core systems of value prevailing in Africa. Hence, MA practices are partly perceived in many African entities as (neo)colonial instruments used by foreign powers to maintain their domination. Furthermore, their implementation induces high costs, and doubts exist regarding their usefulness within the African context.

(3) Judging the impact of multinational companies regarding the diffusion of MA in less-developed countries and the related outcomes, Hopper et al. (2009) cannot identify any clear-cut tendencies in the literature. Concerning this issue, our findings suggest that the use of MA practices in Africa for power legitimation and domination significantly contributed to the privatization of some vital resources to foreign multinationals, such as water and electricity. Therefore, NPM-based MA may have contributed to valuing profit maximization of foreign parties over poverty reduction targets and the development needs of local populations.

(4) Understandably, Hopper et al. (2009) focused their analyses on English-language journal publications on MA in less developed countries, most likely because it seems impossible that a team of a few authors (four in the case of Hopper et al., 2009) could master the official languages of all less-developed countries covered in their review. We were more advantaged in this regard, as English and French can be considered by far the most important research languages in Africa (Cloete & Maassen, 2015). Consequently, we assessed not only journal articles published in English, but also those published in French, and not only articles that are published in ABS/ABDC-ranked journals but also further journal articles on MA in Africa. This not only makes our review more comprehensive, but also brings to the fore another interesting observation. That is, just as Hopper et al. (2009, p. 497) found a concentration on ‘social and critical theories’ in MA research on less-developed countries⁸, also the part of our review sample that is published in ABS/ABDC-ranked journals tends to adopt a critical stance towards its research findings. However, the unranked English-language and French-language publications in our sample remarkably show a much more positivistic epistemological position. Therefore, the critical stance towards MA in less developed countries, including Africa, in the internationally most prominent – that is, ranked – journals might be somewhat misleading since it generally suggests a problematic or at least complex role of MA in these countries. While we do not suggest that either the more critical nor the more positivistic research regarding MA in Africa is superior or closer to any form of reality, our results at least indicate that we should be aware of the notion that the present, rather critical view of MA in less-developed countries, including Africa, might be single-edged and might not necessarily well represent the entirety of MA research on less-developed countries. Therefore, just as many critically oriented researchers have bemoaned their marginalization or being ignored by ‘mainstream’ MA research in the past (e.g. Ahrens et al., 2008), we think it would be appropriate to remain open to positivistic research on MA in Africa, which – judged by its sheer lower numbers in our sample – is underrepresented in the ABS/ABDC-ranked literature. Therefore, similar to Hopper et al. (2009), who have lamented a dearth of quantitative research – which tends to be more often positivistic than critical (e.g. Chua, 1986) – on MA in less-developed countries, we think it would be valuable – despite the given difficulties to obtain quantitative MA data in many less-developed countries (see above) – to complement the currently, mostly critical, qualitative research on MA in Africa with more positivistic, quantitative research that adheres to international standards of research rigor. Suggestions for such research were presented above.

To recap, African countries are relatively distinctive compared to other developing countries. The relatively high degree of poverty, the high dependence on external finance and foreign aid, and the history of slavery and colonization make the African context distinct compared to other developing countries. These factors in turn affect the manner in which MA is materialized and used in Africa. Consequently, caution regarding the transportability of the findings about MA issues across countries/continents is required because ‘there is no universally appropriate

⁸The journals that were searched by Hopper et al. (2009, p. 470) for articles to be included in their review sample are all included in either the ABS or the ABDC lists or both. That is, their review sample is very much geared towards what we refer here to as ABS/ABDC-ranked journals.

accounting system applicable to all organizations in all circumstances' (Otley, 1980, p. 84). In the prior reviews about MA in developing countries, Hopper et al. (2009) and van Helden and Uddin (2016) did not make any systematic distinctions between continents when presenting and discussing their major findings. This neglect seems regrettable since the countries analyzed by these authors are quite heterogeneous and comprise, for example, 'low income', 'lower-middle income' and 'upper-middle income' countries (Hopper et al., 2009, p. 272). Therefore, unconditionally generalizing their findings to the African context could lead to misinterpretations by African accounting practitioners, policy makers and scholars. In turn, we think that it is necessary to analyze MA with an increased focus on its local context (see also Englund & Gerdin, 2011). Ours is the first study using a systematic review approach to investigate the literature on MA practices and systems in Africa. We therefore offer a more in-depth insight into MA in African countries than the other reviews regarding MA in less developed (Alawattage et al., 2007; Hopper et al., 2009) and developing or emerging countries (van Helden & Uddin, 2016). In particular, the explanatory framework developed above pinpoints the most important antecedents and outcomes of MA in Africa.

However, our review is also subject to some methodological limitations. The first is that the sample is drawn uniquely from the English- and the French-language literatures and encompasses only papers published in peer-reviewed journals. Additionally, our search process is restricted to the most important electronic databases widely used in accounting research. These methodological choices may have resulted in the exclusion of articles that may potentially be regarded as relevant (e.g. those published in books). It may therefore be useful to complement our review with an analysis of evidence published in formats other than journal articles. Second, only empirical articles have been included in our systematic review. The inclusion of theoretical and conceptual research articles might have also provided some insights into this topic but would have conflicted with the evidence-based nature of our review approach. Third, our sample was defined using a search stream based on keywords. Although this keyword search should be considered complete, we cannot guarantee that all articles about MA in Africa have been included in the sample, because the concepts and practices of MA in some African countries that are not represented in the sample might consistently differ from the traditional definition used in the present paper.

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