

**EXPLORING 'HUNHU' AS AN ALTERNATIVE TO WESTERN PHILOSOPHIES  
IN ACCOUNTING ETHICS UNDERGRADUATE CURRICULA IN  
ZIMBABWEAN UNIVERSITIES**

by

**TOGARA WARINDA**

submitted in accordance with the requirements for  
the degree of

**DOCTOR OF PHILOSOPHY &**

in the subject

**ACCOUNTING ETHICS &**

at the

UNIVERSITY OF SOUTH AFRICA

SUPERVISOR: PROFESSOR NEIL ECCLES

CO-SUPERVISOR: PROFESSOR PASCAH MUNGWINI

(31 March 2023)

## DECLARATION

Name: TOGARA WARINDA  
Student number: 08311528  
Degree: DOCTOR OF PHILOSOPHY

Exact wording of the title of the thesis as appearing on the electronic copy submitted for examination:

*'Exploring HUNHU as an alternative to western philosophies in accounting ethics undergraduate curricula in Zimbabwean universities'*

I declare that the above thesis is my own work and that all sources that I have used or quoted have been indicated and acknowledged by means of complete references.

I further declare that I submitted the thesis to originality checking software and that it falls within the accepted requirements for originality.

I further declare that I have not previously submitted this work, or part of it, for examination at UNISA for another qualification or at any other higher education institution.



SIGNATURE

31 March 2023

DATE

## **ACKNOWLEDGEMENTS**

I would like to sincerely thank Professor N. Eccles for his thorough supervision and constant encouragement to aim higher throughout the preparation of this thesis. What was initially an afterthought in my early conception of the research that is Hunhu ‘a tiny mustard seed’ grew into a tree through Professor Eccles’ philosophical insights. I am express my gratitude to Professor P. Mungwini for providing advice, constantly pruning off suckers and offshoots that were not required on the growing tree and here and there supplying the required nutrients in the form of much needed reading material. The study would not have been successful without the input of the participants and sadly one of them tragically passed on in October 2019, hardly 8 weeks after granting the interview.

## ABSTRACT

Accounting scandals that have been experienced at the onset of the 21<sup>st</sup> century have rekindled interest in accounting ethics education. There is a general consensus on the importance of accounting ethics education. At international level the IFAC prescribes the ethics education for accountants through International Education Standard (IES) 4. The Anglo-American worldview is dominant in accounting ethics education in Zimbabwe and most African countries. Zimbabwean students are denied the right to learn accounting ethics guided by African moral philosophies. This situation is in part explained by colonisation and coloniality that have and continue to side-line indigenous knowledge. The study employs a decoloniality conceptual framework informed by an indigenous worldview to interrogate the dominance of the Anglo-American worldview in accounting ethics. A qualitative survey is employed to explore how accounting ethics is currently taught, what views exist in terms of whether Hunhu should or should not be included in accounting ethics curricula, and how it might be included in light of the ongoing education sector reforms in Zimbabwe. The views of accountants and Hunhu scholars and philosophers were solicited in this regard. Data was gathered through semi-structured interviews from 26 participants. Braun and Clarke's (2006) thematic analysis model was used in conjunction with ATLAS.ti.8 to analyse the transcribed interview data. The study found insignificant teaching of accounting ethics in six of the seven universities sampled. In six of the universities, accounting ethics was integrated in mostly in auditing modules, whereas one university had a standalone module. All participants motivated for the inclusion of Hunhu in accounting ethics curricula though for different reasons. Learning is never on a *tabula rasa*, argued some participants. Hunhu thus, provides continuity between informal moral education and formal education. Further to that Hunhu answers to the clarion call for decolonisation of curricula across disciplines in Africa. The accounting ethics pedagogy should be based on the African peoples' philosophy of life such as Hunhu. A popular strategy to decolonise curricula is having Hunhu centred in curricula without sidelining other epistemologies. The study recommends further research on the conceptual linkages between accounting premised on capitalism and Hunhu among others.

Key words: Hunhu, worldview, colonisation, coloniality, decoloniality, IES 4, curricula, pedagogy, accounting ethics, indigenous, thematic analysis, knowledge, communitarian, capitalism

## TABLE OF CONTENTS

<b>DECLARATION</b> .....	ii
<b>ACKNOWLEDGEMENTS</b> .....	iii
<b>ABSTRACT</b> .....	iv
<b>TABLE OF CONTENTS</b> .....	v
<b>LIST OF FIGURES</b> .....	x
<b>LIST OF TABLES</b> .....	xi
<b>CHAPTER 1</b> .....	1
<b>INTRODUCTION</b> .....	1
<b>1.1 Introduction</b> .....	1
<b>1.2 Background</b> .....	1
<b>1.3 Problem statement</b> .....	11
<b>1.4 Purpose of the study</b> .....	12
<b>1.5 Research Question</b> .....	13
<b>1.6 Research objectives</b> .....	13
<b>1.7 Contribution of the study</b> .....	14
<b>1.8 Scope and limitations</b> .....	16
<b>1.9 Conclusion and structure of the thesis</b> .....	16
<b>CHAPTER 2</b> .....	20
<b>LITERATURE REVIEW</b> .....	20
<b>2.1 Introduction</b> .....	20
<b>2.2 The meaning of ethics</b> .....	20
<b>2.3 Should ethics be taught?</b> .....	22
<b>2.4 What should be taught?</b> .....	25
<b>2.5 Who should teach accounting ethics?</b> .....	26
<b>2.6 Standalone or integrated?</b> .....	28
<b>2.7 Worldview of accounting</b> .....	31
<b>2.8 Professional accountancy bodies and Anglo-American capitalism</b> .....	41
<b>2.9 International bodies and Anglo-American capitalism</b> .....	48
<b>2.10 Culture and accounting</b> .....	51
<b>2.11 Hunhu overview</b> .....	54

2.12 Hunhu values.....	56
2.13 Hunhu and education reforms in Zimbabwe.....	59
2.14 Hunhu in other fields .....	62
2.15 Conclusion .....	63
<b>CHAPTER 3.....</b>	<b>65</b>
<b>CONCEPTUAL FRAMEWORK.....</b>	<b>65</b>
3.1 Introduction.....	65
3.2 Decoloniality .....	67
3.3 Key concepts of decoloniality.....	70
3.4 Epistemic injustice .....	73
3.5 Epistemic injustice in accounting.....	77
3.6 African traditional education .....	83
3.6.1 Purpose and goals of traditional African education .....	85
3.6.2 Principles and content of traditional education .....	87
3.7 Language of instruction.....	90
3.8 Indigenous knowledge .....	92
3.9 Conclusion .....	94
<b>CHAPTER 4.....</b>	<b>96</b>
<b>RESEARCH METHODOLOGY .....</b>	<b>96</b>
4.1 Introduction.....	96
4.2 Context .....	96
4.3 Research Approach .....	97
4.4 Research philosophy.....	98
4.4.1 Indigenous worldview .....	99
4.5 Research Design.....	106
4.6 Research Methods.....	109
4.7 Population and sample .....	112
4.8 Reflexivity in qualitative research.....	118
4.9 Data collection and analysis procedures.....	121

4.9.1 Interview context.....	122
4.9.2 Interviewee context .....	124
4.9.3 Transcription.....	125
4.9.3 Data analysis.....	129
4.10 Trustworthiness aspects.....	135
4.11 Scope and limitations.....	140
4.12 Research ethics .....	142
4.13 Conclusion .....	144
<b>CHAPTER 5.....</b>	<b>145</b>
<b>CURRENT STATE OF ACCOUNTING ETHICS .....</b>	<b>145</b>
5.1 Introduction.....	145
5.2 Areas covered in accounting ethics.....	145
5.3 Accounting ethics curricula: Influences .....	154
5.4 Delivery modes.....	156
5.5 Accounting ethics education and behaviour change.....	158
5.6 Evaluation of current accounting ethics coverage .....	160
5.8 Conclusion .....	162
<b>CHAPTER 6.....</b>	<b>165</b>
<b>MOTIVATION FOR HUNHU IN ACCOUNTING ETHICS CURRICULA .....</b>	<b>165</b>
6.1 Introduction.....	165
6.2 Hunhu is strategic in accounting ethics .....	166
6.3 African know thyself .....	174
6.3.1 Culture .....	174
6.3.2 Unique placement.....	178
6.3.3 Centrality of the family .....	179
6.4 Solidarity.....	181
6.5 ‘Failure’ of western ethics .....	187
6.6 Epistemic injustice.....	190
6.7 Hunhu in Sub-Saharan Africa.....	198

6.8 Challenges of introducing Hunhu .....	200
6.9 Conclusion .....	207
<b>CHAPTER 7 .....</b>	<b>210</b>
<b>HUNHU AND IFAC VALUES.....</b>	<b>210</b>
7.1 Introduction.....	210
7.2 Hunhu values overview.....	210
7.3 Are there differences in values between Africa and the West? .....	212
7.3.1 Integrity .....	213
7.3.2 Objectivity.....	216
7.3.3 Confidentiality .....	220
7.4 Solidarity .....	222
7.5 Spirituality .....	229
7.6 Respect.....	231
7.7 Implications for accounting and accounting ethics.....	235
7.8 Conclusion .....	238
<b>CHAPTER 8.....</b>	<b>240</b>
<b>HOW HUNHU MIGHT BE INTEGRATED INTO ACCOUNTING ETHICS.....</b>	<b>240</b>
8.1 Introduction.....	240
8.2 Decolonising the mind .....	240
8.3 Hunhu as an underlying philosophy of education .....	243
8.4 Pre-eminence in accounting ethics curricula .....	249
8.4.1 Western philosophies take pre-eminence .....	251
8.4.2 Western and Hunhu philosophies at par.....	252
8.4.3 Hunhu takes pre-eminence .....	254
8.5 Meeting of knowledges .....	259
8.6 Language of instruction.....	260
8.7 Conclusion .....	264
<b>CHAPTER 9.....</b>	<b>266</b>
<b>SUMMARY, CONCLUSION AND RECOMMENDATIONS .....</b>	<b>266</b>
9.1 Introduction.....	266



<b>9.2 Summary of key findings.....</b>	<b>266</b>
<b>9.3 Conclusion .....</b>	<b>269</b>
<b>9.4 Recommendations .....</b>	<b>277</b>
<b>REFERENCES .....</b>	<b>281</b>
<b>APPENDIX B: INTERVIEW SCHEDULE PRACTISING ACCOUNTANTS.....</b>	<b>333</b>
<b>APPENDIX C: INTERVIEW SCHEDULE-PHILOSOPHY FACULTY AND OTHERS .....</b>	<b>334</b>
<b>APPENDEX D: ETHICS CLEARANCE .....</b>	<b>335</b>
<b>APPENDIX E: PARTICIPANT INFORMATION AND CONSENT FORM .....</b>	<b>337</b>
<b>APPENDIX F: UNIVERSITY E BUSINESS ETHICS MODULE OUTLINE .....</b>	<b>341</b>
<b>APPENDIX G: UNIVERSITY A ADVANCED AUDITING MODULE OUTLINE .....</b>	<b>344</b>
<b>APPENDIX H: UNIVERSITY A AUDITING PRINCIPLES MODULE OUTLINE .....</b>	<b>347</b>
<b>APPENDIX I: UNIVERSITY C AUDITING-INTRODUCTORY MODULE OUTLINE.....</b>	<b>350</b>
<b>APPENDIX J: UNIVERSITY B INTRODUCTION TO AUDIT THEORY MODULE OUTLINE.....</b>	<b>352</b>
<b>APPENDIX K: UNIVERSITY D ACCOUNTING THEORY AND PRACTICE MODULE OUTLINE.....</b>	<b>354</b>
<b>APPENDIX L: UNIVERSITY F PROFESSIONAL VALUES, ETHICS AND ATTITUDES MODULE OUTLINE .....</b>	<b>357</b>

**LIST OF FIGURES**

**Figure 1 Conceptual framework summary ..... 66**  
**Figure 2 Indigenous worldview ..... 101**

## LIST OF TABLES

<b>Table 1 Derivatives of ‘Ubuntu’ in Bantu Languages</b>	<b>2</b>
<b>Table 2 Hunhu values examples from extant literature</b>	<b>58</b>
<b>Table 3 Age of participants</b>	<b>116</b>
<b>Table 4 Trustworthiness in Quantitative and Qualitative Research</b>	<b>139</b>
<b>Table 5 Accounting Ethics Coverage</b>	<b>160</b>
<b>Table 6 Motivation for Hunhu analysis by participant</b>	<b>165</b>
<b>Table 7 Values by participant, IFAC and extant literature</b>	<b>211</b>

# CHAPTER 1

## INTRODUCTION

### 1.1 Introduction

The study explores Hunhu as an alternative to western philosophies in accounting ethics undergraduate curricula in Zimbabwean universities. This chapter introduces the study by presenting the background and the problem statement. In addition, the research question, objectives of the study and its significance are captured. The scope and limitations of the study are also discussed. An overview of the thesis chapters and a conclusion are presented.

### 1.2 Background

Accounting ethics education is still in its infancy or formative period (Loeb, 2015). Like any other discipline there are many contested areas. Over the years interest on accounting ethics has waxed and waned. The accounting scandals experienced at the beginning of the 21<sup>st</sup> century rekindled interest in accounting ethics education. The accounting profession and accountants in particular are said to have one way or the other been responsible for the accounting scandals (O'Leary, 2009), hence the need for ethics education in accounting curricula.

There is no consensus on the value of ethics education. One school of thought is of the view that while ethics education can contribute to improved moral cognition but this does not mean ethical behaviour (for example, Rossouw, 2002; Piper, Gentile and Parks, 1993). It is argued that moral character is formed early in life, during childhood. Despite this, it is argued that social and behavioural skills learnt during childhood can nonetheless be improved upon later in life through educational exposure (Rest, *et al.*, 1999; Rynes *et al.*, 2003), thus supporting the value for ethics education in universities. Churchill (1992) is of the view that the debate on whether or not ethics can be taught is due to the confusion between the terms 'ethics' and 'morals'. In his view morals pertain to human behaviour whereas ethics is a "systematic rational reflection upon that behaviour" (Churchill, 1992:297). Cragg (1997:19) adds his voice saying, "I do not

want to teach moral standards ... [but] ethical systems of reasoning”. Ethics education from this perspective then enhances the capacity for moral reasoning which ideally might translate into moral behaviour. It is agreed that this may not necessarily be so in all instances. An alternative perspective is that improved moral cognition or reasoning allows people to better participate in political activity which might construct more just norms and values and practices and institutions rather than just allowing individuals to behave more morally.

African views on ethics education are, among other things, informed by African worldviews. Zimbabwe and other parts of sub-Saharan Africa have a unique worldview referred to under various names among the Bantu languages for example, Hunhu in Shona and Ubuntu in Zulu and IsiNdebele. Hunhu has been generally taken to mean ‘humanness’ and ‘humaneness’. Samkange and Samkange (1980) maintain that there are close to 300 linguistic groups where ‘*ntu*’ or a variation translates to ‘person’. They argue that it would be reasonable to assume that these groups of Bantu people share a common concept of Hunhu/Ubuntu. Broodryk (2005) takes this further and shows the derivatives of Ubuntu in several languages as shown in Table 1, with a notable omission of Shona which shares the same root ‘*nhu*’ for ‘*ntu*’.

Table 1 Derivatives of ‘Ubuntu’ in Bantu Languages

<b>Ubuntu derivative</b>	<b>Bantu Language</b>	
Abantu	Uganda	Broodryk (2005:235)
Botho or Motho	Sesotho	Broodryk (2005:235)
Bunhu	Xitsonga	Broodryk (2005:235)
Numunhu or Munhu	Shangaan	Broodryk (2005:236)
Ubuntu, Unto or Umuntu	isiZulu and isiXhosa	Broodryk (2005:236)
Utu	Swahili	Broodryk (2005:236)
Vhuntu or Muntu	Tshivenda	Broodryk (2005:236)

Source: Adapted from Broodryk (2005:235-236)

Ubuntu is made up of two words 'ubu' and 'ntu' and is a verbal noun and the same can be said of "hu" and "nhu" in the Shona language of Zimbabwe (Ramose, 1999:50). Furthermore, the prefix 'ubu' in Ubuntu shows the state of "be-ing" meaning that 'ubu' and 'ntu' "are two aspects of be-ing as a one-ness and an indivisible whole-ness" (*ibid.*, 50). Thus, the terms Hunhu and Ubuntu are considered linguistically synonymous, and Hunhu is used for the current study. Another important dimension brought out by Ramose (1999:51-52) is that Hunhu/Ubuntu "is always a -ness and not an -ism" as -ism implies "fixations to ideas and practices which are somewhat dogmatic and hence unchangeable". Accordingly, Hunhu is not cast in stone.

Ethics education among indigenous Africans is well captured by Wiredu (1992a:196) in the quote below:

"The theater of moral upbringing is the home, at parents' feet and within range of kinsmen's inputs. The mechanism is precept, example and correction. The temporal span of the process is life-long ..."

While in the above quote Wiredu was referring to ethics among the Akan, this holds for most of the Bantu people in Africa. The young are schooled in ethics by their parents at home and kinsmen. This is in line with the notion of a child belonging to the community at large, which has a role in its upbringing. The meaning of parents among indigenous Africans is not restricted to biological parents but every elder old enough to be one's father or mother; grandfather or grandmother (Wiredu, 1992a; Samkange and Samkange, 1980). Education straddles from childhood to adulthood (from cradle to the grave) making it an unending process, as is reflected in the Shona adage '*kudzidza hakuperi*' loosely translated to mean learning is an unending process. This is more so because "the need for correction is an unending contingency in the lives of mortals" as observed by Wiredu (1992a:196) in his discussion of Akan ethics. Behaviour or actions that were inconsistent with the norms were corrected through various methods such as sanctions, reprimands, or the rod in the case of children.

Indigenous African ethics is grounded on both “conceptual and empirical considerations about [the] human well-being notes” Wiredu (1992a:196). While kinship is an important part of the communitarian aspect of indigenous Africans, strangers “are doubly deserving of sympathy; on grounds, first, of their common humanity and, second, of their vulnerability as individuals cut off for the time being, at any rate, from the emotional and material supports of their kinship environment” (Wiredu, 1992a:203). Historically, a stranger or traveller was at liberty to go into a field eat whatever they could lay their hands on to satisfy their immediate needs, and this was not a criminal offence among indigenous Africans in Zimbabwe (Samkange and Samkange, 1980), thus demonstrating the empirical considerations as put by Wiredu (1992a).

An individual “is essentially the center of a thick set of concentric circles of obligations and responsibilities matched by rights and privileges” notes Wiredu (1992a:200). The informal rights and obligations take various forms. Kinsmen are supposed to chip in to assist one of their own in hard times and more so in cases of bereavement (Wiredu, 1992a). So, apart from moral instructions or maxims, examples are given to amplify the maxims through folktales, true stories, proverbs and idioms. Through these, one is expected to acquire and internalise moral values. African proverbs and idioms are not only meant for the young and growing but also to remind elders of the moral standards of the community (Gyekye, 2010).

It is submitted that the goals of indigenous education in Zimbabwe like other African communities, included among others: development of “latent physical skills”; development of “intellectual skills”; development of particular skills and trades such as hunting, basket weaving, forging and carpentry; respect for elders; and development of character (Fafunwa, 1974:20). Notwithstanding this Hapanyengwi-Chemhuru, (2011) argues that indigenous education in Zimbabwe has one overarching goal, that is attainment of Hunhu. In other words, character is central to the attainment of all the other goals outlined above. Attainment of Hunhu is then something one strives for so that one does not become ‘*munhu asina hunhu*’ or a ‘*persona non-grata*’. So, in the philosophy of Hunhu some humans can be lesser beings than others or more aptly not

persons. Wiredu (1992a:200) similarly notes for the Akan of Ghana that “habitual default in duties and responsibilities could lead to a diminution in one’s status as a person in the eyes of the community”. What is more celebrated in this respect is the Hunhu as humanness. This may be so since once humanness is attained, humaneness follows with necessity. Modern western views tend to emphasize humaneness as is spelt in say the “*Universal Declaration of Human Rights*” (United Nations, 2015:8) article 3 that states “Everyone has the right to life, liberty and security of person” which is replicated in most countries’ constitutions. The Constitution of Zimbabwe (2013) (Amendment No. 20) section 48(1) reads “Every person has the right to life”, this shows the humaneness and is similar to article 3 cited above. This is not to suggest that humaneness is totally disregarded in Hunhu. For example, in Shona they say ‘*Muroyi munhu kubaiwa anochema*’ loosely translated ‘a witch/wizard is a human being, when stabbed they groan in pain’. The point is amplified further by Wiredu (1992a:200) when he says: “However socially inept an individual may be, ... He or she remains, in other words, a human being and as such is deserving of a certain basic respect and sympathy”. So being a human without Hunhu does not deprive one of his/her rights as a human being (Gyekye, 2011). It would seem that Hunhu places a premium on humanness without negating humaneness which underlies the humanness or lack of it in a person.

Globally interest on accounting ethics education has been spurred by accounting or financial scandals. Zimbabwe has had its share of these accounting and economic malfeasance crimes (for example, Sifile, *et al.*, 2014; Rusvingo, 2014). Accountants have, one way or the other been fingered in such cases. Accountants in Zimbabwe are part of the global accounting fraternity through their member bodies that are members of the International Federation of Accountants (IFAC). One of the IFAC member obligations is to comply with its International Education Standards (IESs) as well as the professional code of ethics. The IESs are the basis of the World Bank’s country reports on observance of standards and codes. The last such report on Zimbabwe was in 2011 and one of the findings was that of a lack of a harmonised curriculum and compliance with regard to ethics training at university level (Report on Observance of Standards and Codes, Accounting and Auditing (ROSC: A&A, 2011). The same report acknowledges that “ethics had been compromised during the



economic downturn” (ROSC: A&A, 2011:6), thus supporting the call for accounting ethics education. The economic downturn followed immediately after the fast-track land resettlement in Zimbabwe whose objectives was among others to correct the inequitable land distribution caused by colonisation. This, to say the least was a direct affront to private property rights and hence ROSC: A&A’s comments may be a convenient narrative to delegitimise Zimbabwe’s stance on the same. ROSC: A&A (2011) recommended the introduction of ethics as a stand-alone module in university-level accounting and auditing curricula as part of efforts to address ethics that had been ‘compromised’.

Besides the IESs, Zimbabwe also uses accounting standards issued by the International Accounting Standards Board (IASB), based in the United Kingdom. As observed by Nobes and Parker (2012) accounting practices in former colonised countries have been modelled along those of the former colonial power and continue to be influenced by the same. Ramose (1999: i) reminisces of the following from his former teacher, “Why is it that in the bottomless depths of learning and the limitless horizon of knowledge, the African appears, at best, as an afterthought: a footnote with no significant relevance to the main body of the text?” The statement is pertinent in accounting education and practice in Zimbabwe if not Africa. In the development of accounting standards in general, Africa has very little or no say at all. Africa is underrepresented in the accounting standards setting bodies such as IASB and IFAC. For example, the membership of IASB is as follows: Africa, 1; Europe, 4; North America, 4; Asia, 1; South America, 1; and 2 from any other region. Europe and North America are overrepresented. When it comes to voting Africa is outnumbered. Numerous examples can be cited of how Africa has been side-lined in for instance the standard setting process. For example, in 2008 the European Union (EU) demanded a prompt change to IAS 39 (Financial instruments) to align it with the American standard on the same. The International Accounting Standards Committee (IASC) waived the due process in response to the EU demands (Bengston, 2011). This effectively meant that Africa (along with Asia and South America) were side-lined and they remain so to this day in pertinent issues. It is the same standards which form the basis for financial reporting in most African countries as well as accounting education.

Zimbabwe recognises the IFRSs through the Zimbabwe Companies and Other Business Entities Act [Chapter 24:31].

Accounting in its present form has strong links with Anglo-American capitalism and is meant to satisfy the goals of the same system. Before colonisation of Africa and the advent of the money economy Africans had a “reasonable certainty to satisfy the basic necessities of life” (Ramose, 1999:3). By deduction there was an economic system in place in Africa but not necessarily premised on the fetish of capital. Ramose (1999:5) argues that the system was such that one “shall eat through the sweat from [one’s] your brow”. In Shona, this translates to ‘*unodya cheziya*’. Nowadays however, when Africans account for say the abundant natural resources, they use the standards of their former colonisers. The import of this is that accounting as a discipline in Zimbabwe and indeed Africa is alien/foreign and the local profession has little or no say in the accounting standard setting processes.

The Muslim world has awakened to this reality and has its own brand of Islamic accounting which fully recognises the basics of Shari’ah Law. Through the Accounting and Auditing Organisation for Islamic Financial Institutions (AAOIFI), a body that parallels the IASB, the Muslim world develops accounting standards and objectives that are linked to religious morality (Kamla and Haque, 2017). The Islamic accounting worldview is premised on concepts like *Tawheed* (unity); *Khilafa* (stewardship); *Umma* (community principles); *Hisba* (social accountability) together with holistic approach to life and nature. (Kamla, Gallhofer and Haslam, 2006; Lewis, 2001; Tinker, 2004). To some extent Islamic accounting is based on some form of social justice and not “decision-usefulness to serve capital markets” as in Anglo-American accounting (Kamla and Haque, 2017:4). Conceptually Islamic accounting is different from Anglo-American accounting, though practically AAOIFI has embraced Anglo-American logic (Kamla, 2009; Maurer, 2002). Recently, Kamla and Haque (2017:11) conclude that AAOIFI standards have been intellectually captured by the West through “the influential role of western-based or western-educated experts informing the development of Islamic accounting thought and standards”. Though the project has

been hijacked by imperialist forces, it is remarkable that the effort is there to have standards that are relevant to the Muslim world.

Ethics is not the only problem bedeviling accounting. Anglo-American education, of which accounting education is part, promotes individualism which is diametrically opposed to the communal and relational ontology from Africa's forebears argues Khoza (2012). In addition, Ferguson *et al.* (2010) argue that current accounting education is based on the Anglo-American model centred on profit or shareholder wealth maximisation. Accounting students are inducted into western capitalism's values and assumptions (Collison, 2003; Wolfe, 1993; Ghoshal, 2005). Ellsworth (2004:66) argues that shareholder wealth maximisation as the '*raison d'être*' of organisations comes at the "expense of moral courage and inspirational purpose". The moral efficacy of the Anglo-American model continues to be questioned and is often blamed for the economic and financial malfeasance that has occurred for example, during the global financial crisis (Wolf, 2009).

Accounting is also influenced by cultural factors. Waldman (2000) argues that there are cultural differences between the West and the rest of the world. Perhaps it is necessary to point that within the West itself there exists cultural differences, say between the French and the Britons, or the Americans. This fact is confirmed by Hofstede's (1983) pioneering work on culture. For instance, there are significant "differences in ethical perception between western and Asian managers" argues Waldmann (2000:26), citing Hofstede, 1980; Mehta and Kau, 1984, White and Rhodeback, 1992. These differences stem from the fact that western ethics largely draws from Greek philosophy where morality is dependent on reasoning and analysis; whereas Asian or in particular Chinese ethical tradition is based on Confucian ethics that emphasises relationships and obligations notes Waldman (2000). Waldman's (2000) view is contestable in that both Confucian and Greek moral philosophy are grounded in virtue ethics frameworks. The philosophies though differ where for example "for Socrates virtue is the outcome of an intellectual process that equates virtue with knowledge and wisdom as the love of truth whereas for Confucius virtue depends upon the cultivation of traditional practices involving love and filial piety"

argues Peters (2015:424). Hofstede's (1980) studies equally showed the differences and similarities between Africa and other continents based on certain cultural dimensions. These differences buttress calls for a worldview that speaks to the culture of indigenous Africans, or Zimbabweans specifically in the case of this study. It can be further argued that culture can not only affect judgement without affecting the identification of a moral issue or moral sensitivity. Tweedie *et al.* (2013:12) posit that non-western "accounting students should be" given the opportunity "to critically scrutinise their particular ethical presuppositions [or else] there will be a gap (or even a gulf) between the ideas that actually influence these students' ethical judgements and the ethical ideas that they review in their ethics education program".

The current study advances the argument that Hunhu, which is part and parcel of Shona culture has a bearing on the moral character of indigenous accountants in Zimbabwe and hence should inform their accounting ethics education. Further to that, Wiredu (1992a:196) argues indigenous Africans learn at home "at parents' feet" as it were. If so, then there is a complete break and not continuity in terms of ethics education between the home and the education system in Zimbabwe. And that continuity must be restored, through the incorporation of Hunhu ethics education in tertiary institutions.

The western world working ideally on the presumption that ethics education is important and can potentially affect moral reasoning and consequently moral behaviour have embarked on various initiatives on the same. Institutions of higher education and professional bodies have engaged on erstwhile attempts to include ethics in curricula of accountants-to-be. In United Kingdom, for example, the Quality Assurance Agency for Higher Education has provided benchmark statements on ethics (Graham, 2012). IFAC has come up with IESs notably IES 4 "*Initial Professional Development-Professional Values, Ethics and Attitudes*" which prescribes the professional values, ethics and attitudes all accountants should acquire during pre-qualification education (Tweedie, *et al.*, 2013). IESs are first and foremost for IFAC member bodies. Zimbabwe like most African countries is a member of IFAC through its accounting bodies. IFAC members are under obligation to abide by the Statement

of Member Obligations. Through the adoption and mandated use of IFRSs as enshrined in the Companies and Other Business Entities Act [Chapter 24:31], Zimbabwe gives in to continued epistemological domination by the western world. This is contrary to the logical argument advanced by Helliar (2013:514) that accounting education should “ensure that the community of practice in a country or a region is suited to its local socio-political and economic environment”. Zimbabwe and Africa then are like the character in one of Shakespeare’s (1916:4) novels who acknowledges “... as the world; A stage where every man must play a part, And mine a sad one”. The ‘sad’ part that Zimbabwe and Africa play is that of mute spectators in the standard setting processes and other matters at the heart of the accounting profession.

Zimbabwe’s educational system is underpinned by a foreign philosophy with its genesis in colonial times. As a tacit realisation of this, the government of Zimbabwe commissioned an inquiry which resulted in the *Report of the Presidential Commission of Inquiry into Education and Training* (1999) chaired by C. Nziramasanga. The Nziramasanga Report is important in that it continues to inform educational reforms from early child development (ECD) up to high school in Zimbabwe. It recommended that the Hunhu/Ubuntu philosophy should underpin the education system. In addition, education should aim at “... the formation of an individual who has [H]unhu/Ubuntu ... that is ... a human being in the fullest and noblest sense” (Nziramasanga, 1999:61). While what constitutes a “human being in the fullest and noblest sense” (*ibid.*) can be contested, the desire to “overhaul the whole epistemological paradigm underlying the current education system” (Ramose, 1999:36) speaks to the decoloniality of decolonialisation calls in Africa. The current study focuses on accounting ethics which in many respects is a western concept as a candidate for “overhaul”. As noted elsewhere accounting education is generally premised on the defective Anglo-American capitalism model (Ferguson, *et al.*, 2011; Wolf, 2009; Ellsworth, 2004) and this calls for a paradigm shift. Empirical studies have shown that there are differences in culture between the western world and the rest of the world (Hofstede, 1983). Calls have been made to broaden the accounting ethics curriculum to include non-western philosophies to make accounting suit the context of a given country (Tweedie, *et al.*, 2013; Helliar, 2013). Hunhu contextualizes accounting ethics education and emphasises an African epistemological paradigm.

Zimbabwe and Africa cannot remain “an afterthought” or as it were a “foot note” (to use Ramose’s words, 1999:i) or as ‘extras’ in important facets of life, accounting being one of them. The accounting curriculum as dictated by the western world, especially on accounting ethics, may not necessarily bring the desired results, at least events in history seem to suggest. Arthur Andersen the founder of Arthur Andersen was reportedly a man of integrity and of impeccable reputation. At the age of 28 years, he refused to give in to the demands of a particular audit client and as a result lost the business. He is said to have remarked, “There is not enough money in the whole of Chicago to induce me to change that report” (Boyd, 2004:582). The firm was the pioneer in ethics education and sponsored the development of ethics training material in the United States of America in the late 1980’s. University professors would come to Arthur Anderson’s St Charles training facility to be trained on how to use the ethics training material (*CPA Journal*, 1988). The training programme was later abandoned when 30 stockbrokers at Chicago Stock Exchange were prosecuted for insider trading. One Arthur Andersen training video had boasted that the Chicago Stock Exchange was free of insider trading. Even the business spokesperson in the same video Stew Leonard was incarcerated for tax fraud in 1993. The Ethics and Responsible Business Practices Unit of Arthur Andersen provided advice to clients which contradicted their own behaviour in business. Toffler, the former head of that unit later likened Arthur Andersen to the “shoeless” children of a cobbler (Boyd, 2004). They also became one of the first big accounting firm to fall because of unethical practices. While the Arthur Andersen case is not representative of Anglo-American ethics education generally, one of the things it does is to cast aspersions on it. If the Anglo-American’ cocktail on accounting ethics education failed to work from ‘where it was born and bred’ then with what success will it produce results in Zimbabwe and Africa in general?

### **1.3 Problem statement**

There is a widely recognised chronic problem in accountancy relating to ethics. International accounting bodies such as IFAC have responded by including ethics elements into their prescribed curricula. These ethical elements are typically based on western moral philosophy. However, it is necessary to recognise that the issue of

ethics in accounting is not new, nor is the teaching of western ethics to accountants as is illustrated by the Arthur Andersen case. This seems to suggest among others that accounting ethics championed from an Anglo-American worldview has failed to stem the tide in accounting scandals and other forms of economic malfeasance experienced the world over. Therefore, it does not seem as though Anglo-American based curricula are necessarily particularly effective.

This model of ethics education based on western moral philosophy is currently imposed upon accounting students in African contexts. The corollary is that African based moral philosophy is simply suppressed, it is an 'Invisible Man' to borrow from Ellison (1952). The dominance of Anglo-American oriented accounting ethics education in Africa thus continues to perpetrate epistemic injustice.

Together, these issues point to the validity of exploring African based moral philosophy as a basis for trying to teach ethics to undergraduate accounting students. Indeed, "there is neither a moral basis nor pedagogical justification for the western epistemological paradigm to retain primacy and dominance in decolonised [Zimbabwe] Africa" (Ramose, 1999:36).

#### **1.4 Purpose of the study**

The purpose of the current study is to explore Hunhu as an alternative to western philosophies in accounting ethics undergraduate curricula in Zimbabwean universities. In this regard, the current study critically analyses the goal of IES 4 of producing an accountant who exercises professional judgement and acts in the public interest. According to this standard, three competency areas as well as twelve learning outcomes guide the accountant. This is contrasted with the goal of having *munhu ane hunhu* a person with morals in Hunhu. Hunhu is tentatively defined as humanness or personhood as well as humaneness. It is the Shona equivalent of Ubuntu. This research achieves the intended goal through exploring the perspectives of accountants and philosophers about the inclusion of Hunhu into accounting ethics

undergraduate curricula and finally drawing conclusions and recommendations therefrom.

### **1.5 Research Question**

As outlined in the purpose statement the research explores Hunhu as an alternative to western philosophies in accounting ethics undergraduate curricula in Zimbabwean universities. Accordingly, therefore, the main research question is:

What are the perspectives of Zimbabwean scholars and accountants in terms of the inclusion of Hunhu in accounting ethics curricula in Zimbabwean universities?

The main question is further broken down to facilitate an in-depth exploration, as follows:

- How is accounting ethics currently taught to accounting undergraduate students in Zimbabwean universities?
- What views exist in terms of whether Hunhu should be included? And why/why not?
- In light of the ongoing education sector reforms in Zimbabwe, what suggestions are there of how Hunhu might be included?

### **1.6 Research objectives**

From the main research question outlined above the main research objective is thus formulated:

To explore the perspectives of Zimbabwean scholars and accountants in terms of the inclusion of Hunhu in accounting ethics curricula in Zimbabwean universities.

The secondary objectives are:

- To explore how accounting ethics is currently taught to accounting undergraduate students in Zimbabwean universities.
- To explore the views that exist on the inclusion or non-inclusion of Hunhu in accounting ethics curricula and the reasons thereof.



- To explore how Hunhu might be included in accounting ethics curricula in light of the ongoing education sector reforms in Zimbabwe.

### **1.7 Contribution of the study**

There is need for disciplines in African universities' curricula in general and in this instance, accounting ethics education to be "clothe[d] ... with [the] living reality" (Nkrumah, 1962:105) "and experiences of being African in Africa" as argued by Mungwini (2018:5). This has been referred to as Africanisation of curricula by some (*ibid.*). Ramose observes that the teaching of philosophy in Africa has been decontextualised in that it is based on western epistemology, an observation that equally applies to other disciplines like accounting and accounting ethics which are still wholly western in tone and letter. Privileging of knowledge from one hegemonic centre is bound to perpetuate what has been described as the "ethically sanctioned production of ignorance." (Outlaw, 2007:197). To this end therefore, introducing Hunhu in the accounting ethics curricula answers to calls to broaden curricula to include non-western perspectives and be contextualised to speak to realities of a given country among others (Tweedie, *et al.*, 2013; Helliard, 2013). Such an initiative takes cognisance of the sensibilities of the task, like that of "sailors who have to rebuild their ship on the open sea, without ever being able to dismantle it in dry dock and reconstruct it from the best components" as put by Cartwright *et al.* (1996:89). Africanisation of disciplines in African universities should be a process that is gradual and sure-footed replacing plank by plank and screw by screw in engaging in curricula reform (Mugwini, 2018).

There is a dearth of accounting ethics education research on alternative worldviews challenging the dominant Anglo-American worldview in Africa. The study adds to a growing body of literature on decoloniality studies from elsewhere in the world in accounting and accounting ethics in particular. In a recent study Sauerbronn *et al.* (2020) focused on decoloniality studies in accounting specifically looking at contributions from Latin America. Annisette (2000) and Bakre (2005) have looked at the colonial influence on the accounting profession and how UK based bodies like the Association of Chartered Certified Accountants (ACCA) aided imperial expansion and

machinations in Trinidad and Tobago and Jamaica respectively. Closer to Zimbabwe, the South African Institute of Chartered Accountants (SAICA) aided and abated apartheid in South Africa (Hammond, Clayton and Arnold, 2012; Hammond, Clayton and Arnold, 2009; Catchpowle and Cooper, 1999). The current study investigates and ultimately argues for the inclusion of an African epistemological paradigm in accounting ethics thus problematising and questioning the dominant Anglo-American capitalist paradigm in accounting as a discipline. Arguably the inclusion would mean that accounting ethics is seen and defined from an African perspective.

Nyamnjoh (2012) argues that universities in Africa are western universities in Africa. Probably it is not an overstatement that most African scholars in African universities, particularly in business and management (accounting included) are 'in Africa' but not 'of Africa'. This can be explained by a number of factors. First and foremost, experiences of Black scholars confirm universities as breeding grounds for racism (Minefee *et al.*, 2018; Settles, Buchanan and Dotson, 2019; and Stewart, Williamson and King, 2008). Consequently, knowledge from Black scholars is marginalised and considered useless (Alcadipani and Rosa, 2011). African scholars are thus forced to undertake research in areas that are not of their choice ((Nkomo, 2016; Cox, 2004). This has also led to the exclusion of indigenous knowledge in curricula through machinations like standardisation, gatekeeping and boundary policing (Mungwini, 2018). Secondly textbooks, certainly those in accounting, continue to champion Anglo-American capitalist hegemony (Irsyadillah and Bayou, 2021; Irsyadillah, 2019; van de Kolk, 2019; Wells, 2018; Golyagina and Valuckas, 2016; Ferguson *et al.*, 2010, 2009, 2007). Thirdly, accounting curricula are heavily influenced by international accounting bodies like International Federation of Accountants (IFAC). African scholars (in business and management), whether by choice or by design, are overwhelmingly influenced in their thinking by western capitalist ideology. It is therefore important that the 'Africanness' is brought back to African scholars and universities through, among others championing curricula that is grounded in African world views such as Hunhu.

Perspectives of accountancy faculty, practising accountants and philosophy faculty were explored. The inclusion of Hunhu was looked at using two lenses, social constructivism and decoloniality.

### **1.8 Scope and limitations**

The debate on Africanisation of curricula at African universities across disciplines is far from being settled. At best it is still marked by contestations and polemics as argued by Mungwini (2018:7) which in his view is “necessary as a precursor to the dialogue on what should ultimately constitute the nature of our canon”. The study looked at the perspectives of accountancy faculty, practising accountants, philosophy faculty and others on the inclusion of Hunhu in the accounting ethics curricula and excluded accounting students themselves. This limitation is partly mitigated by the ‘Rhodes Must Fall’ movements that started in South Africa. Students were and are still calling for the decolonisation of university curricula so that it speaks to the African realities among others. In this regard therefore the student population in Zimbabwe may not be vastly different to their South African counterparts. Having said that it does not follow that all students subscribe to the ‘Rhodes Must Fall’ call for decolonisation of higher education. At the time of the study there were fourteen universities in Zimbabwe, but the sample was restricted to only seven universities drawing on twenty-six participants a number considered adequate given that it was a qualitative study. The study did not address all issues necessary in curriculum development, design *et cetera* but offered an overview on issues considered critical by participants.

### **1.9 Conclusion and structure of the thesis**

This chapter provided the introduction for the whole thesis. It laid out the research question, objectives and rationale for the study. A background to the study located the study within the accounting ethics field leading to the problem statement. Various accounting ethics initiatives based on western ethics seem not to have been effective in arresting the never-ending charade of accounting scandals and economic malfeasances. These problems cast aspersions on accounting ethics informed by the dominant Anglo-American capitalist paradigm. If western ethics has not worked where it is homegrown one might wonder, why they would work in the African or Zimbabwean

contexts. In this regard therefore it becomes a good idea to argue for an African epistemological paradigm to inform accounting ethics education.

Chapter 2 presents the literature review specifically looking at issues and controversies in accounting ethics over the years. The content of accounting ethics education and the various ethics education frameworks especially the IFAC are presented and interrogated. Accounting in its genesis and immediate origin is capitalist inspired and designed to meet the needs of the same economic system. The African continent has been disadvantaged in terms of socio-economic development among others. Accounting was and remains part of the colonial legacy. International financial institutions conspiring with professional accounting bodies continue to push for accounting practices that promote the needs of capitalists notwithstanding failures caused by the so-called efficient markets. An overview of Hunhu is presented and discussed as well as how it has anchored the Africanisation of the curriculum in various disciplines. Also, Hunhu is discussed in the context of ongoing educational reforms in Zimbabwe.

Chapter 3 presents and discusses the conceptual framework for the study. The state of accounting ethics education in developing countries is explained in part through colonisation, coloniality and globalisation which marginalised other epistemologies. A decolonial perspective interrogates the dominant worldview in accounting ethics education in Zimbabwe providing the underlying and often hidden motives in prescriptions from the West. According to Santos (2018) Ubuntu is one of the concepts that emerged out of the resistance against western centred domination over the last seventy years. Introducing Hunhu into accounting ethics education fits well with the decolonial narrative which questions and challenges the supposed universalism and superiority of western knowledge. In addition, the basic tenets of African traditional education are interrogated especially with regard to how and why these would provide the launch pad for Hunhu as an alternative to western philosophies in the accounting ethics curricula in Zimbabwean universities.

Chapter 4 discusses how the researcher conducted the study. It lays out and justifies the research approach, philosophy, design, methods, data collection and analysis procedures, among others. A constructivist paradigm was settled for as it allowed the study to problematise the current universalism presumed in western accounting education prescriptions and the dominance of the Anglo-American capitalist worldview, which developing countries like Zimbabwe partake in due to colonial legacies, globalisation/modernity and other such factors. A decolonial philosophy further allowed Hunhu to be situated as one of the epistemologies pushed to the periphery to enable the interrogation of accounting ethics and consequently align it with a worldview that is African and is relevant to the social context of the indigenous Zimbabweans. A qualitative survey design was employed to gather perspectives of accounting faculty, accountants in practice and philosophy faculty and a few other stakeholders on the inclusion of Hunhu in undergraduate degree accounting ethics curricula of Zimbabwean universities.

This is the first chapter which is on the research findings. Chapter 5 presents the perspectives of accountancy faculty on the current state of accounting ethics in the accountancy undergraduate curricula in seven universities in Zimbabwe. Of particular interest was whether or not accounting ethics was offered, in what form it was offered and the areas covered. The chapter also discusses the major influences on curricula as shown in syllabi reviewed as well as perspectives of the participants.

Chapter 6 is on the motivation for Hunhu in accounting ethics curricula in universities in Zimbabwe. Participants outlined how Hunhu contributed to the building of a whole person, who in that regard would produce a better accountant. Notwithstanding their reasons for wanting Hunhu in accounting ethics undergraduate curricula, participants highlighted possible challenges that may militate against such an effort.

Following on the motivation for Hunhu in curricula, chapter 7 presents and discusses the perspectives of participants on what they considered Hunhu values. The implications of the values from an accounting perspective are explored in depth for key values. The study discusses three values common to Hunhu and IFAC, that is

integrity; objectivity and confidentiality. Furthermore, communalism which tends to cut across Hunhu values is interrogated in relation to the common values as well as respect, solidarity and spirituality.

Chapter 8 presents and discusses the perspectives of participants on how Hunhu should be introduced in accounting ethics curricula. Participants touched on a variety of issues revolving around pedagogy and curriculum necessary for decolonisation of the same. The language of learning and instruction a contested area is also discussed.

Chapter 9 concludes the thesis by summarising the key findings, conclusions and recommendations.

## CHAPTER 2

### LITERATURE REVIEW

#### 2.1 Introduction

This chapter reviews extant literature on accounting ethics, highlighting the issues and controversies in the field over the years. The dominant orientation of accounting ethics is explored and interrogated. There are several frameworks on accounting ethics, with the most influential being that of IFAC. This informs accounting ethics education in Zimbabwe. Noting possible shortcomings of the Anglo-American IFAC framework in settings informed by a different worldview, Hunhu is introduced. While IFAC values seem to centre on business and less on the social, Hunhu values permeate across all spheres that make the total human being. The concept of Hunhu has been explored in other fields such as business or management, the environment, philosophy/theoretical and applied/social ethics, among others. In addition, the chapter interrogates the educational reforms in Zimbabwe, where Hunhu is a point of focus. The chapter ends with a conclusion that shows gaps in accounting ethics curricula based on an Anglo-American worldview.

#### 2.2 The meaning of ethics

'Ethics' is derived from the Greek word "*ethos*" and is often popularly linked to Aristotle who defined it as the art of good life (Bonaci *et al.*, 2013). Philosophers have used the word to refer to the study of morality (Gyekye, 2011). Gyekye (2011) submits that:

"The ethics of a society is embedded in the ideas and beliefs about what is right or wrong, what is a good or bad character; it is also embedded in the conceptions of satisfactory social relations and attitudes held by the members of the society; it is embedded, furthermore, in the forms or patterns of behaviour that are considered by the members of the society to bring about social harmony and cooperative living, justice, and fairness."

Singer (2021) similarly notes that morality encompasses the social rules, principles, norms of a society as well as its beliefs on what is right and wrong. Ethics is referred to by some as moral philosophy (Singer, 2021). The terms ethics and morality are

closely related and often the two have been used interchangeably (Singer, 2021; Gyekye, 2011). While primarily ethics is a branch of philosophy, it links with other fields such as anthropology, economics and biology to mention but a few (Singer, 2021). Ethics equally links with accounting and business though Singer does not expressly mention them. All the mentioned fields fall under the banner of applied ethics.

Most of sub-Saharan Africa languages do not have a word that can be seen as a direct equivalent of ethics (Gyekye, 2011). Instead, most of the words refer to character such as Hunhu in Shona and Ubuntu in IsiNdebele and Zulu. So, essentially what western languages refer to as ethics or morality is character for most languages and cultures in sub-Saharan Africa. Character (good or bad) in African ethics is not inborn, but “is acquired through our actions, habits, and expected responses to moral instructions, it can, according to African moral systems, be changed or reformed” (Gyekye, 2011). The folktales, sayings and other such maxims show the belief that character is acquired and imparted through various ways, education being one of them. Character then is central to African ethics such that “good character is the essence of the African moral system, the linchpin of the moral wheel” (Gyekye, 2011). Everything else revolves around a person’s character from which one’s disposition to behave ethically or otherwise emanates (Gyekye, 2011). Another important observation made by Gyekye (2011) on the word ethics is that it comes from:

“...the Greek word *ethike*, from which the English word ‘ethics’ derives means ‘character.’ (*ethos*) What we call ‘ethics’ Aristotle calls ‘the study (or, science) of character’, *he ethike*. For the Greek, as for the African and the Arab, the character of the individual matters most in our moral life and thought.”

Closely related to character is the African concept of personhood. Menkiti (1984:176) succinctly captures the concept of personhood typical of most African societies in the following:

“...that personhood is the sort of thing which has to be attained and is attained in direct proportion as one participates in communal life through the discharge of the various obligations defined by one's stations.”

Apparent from Menkiti’s statement above is that the African conception of a person entails ethical suppositions (Gyekye, 2011). The statement also shows the centrality



of the person in relation to the community. In Shona, good character is referred to as *hunhu* and when one has bad morals it is said *haana hunhu* (Gyekye, 2011) or more satirically *haasi munhu* (they are not a human) and in worst cases likened to a dog, *imbwa chaiyo* (a real dog). Similarly, among the Akan in Ghana a person with a bad character is *onnye onipa* (they are *not* a person), where *onipa* means person or human being (Gyekye, 2011). Being referred to or likened to a dog “underline[s] the fact that the individual in question has failed to exhibit elements considered appropriate for being a true human being” (Mungwini, 2017:144).

Furthermore, in Africa the concept of a person is found in Mbiti’s dictum “I am because we are, and since we are, therefore I am” argues Menkiti (1984). The interests of the community take precedence over those of an individual. Furthermore, the community defines and grants the personhood (Menkiti, 1984). Despite this an individual is still considered a morally responsible agent (Gyekye, 2011).

### **2.3 Should ethics be taught?**

In recent times interest in accounting ethics has been spurred by scandals such as the now classical Enron case (for example, Wilson, Strong and Mooney, 2016; Canarutto, Smith and Smith, 2010; Jackling *et al.*, 2007; Jennings, 2004). However, accounting scandals are not at all unique to recent times. For example, Peter Abbott an accountant absconded with £80 000 way back in the 1800s (Edwards, 2001). This leads to several questions. One of which is ‘How do accountants make ethical decisions in practice?’ Following on from this is the question on how accountants ought to behave. And finally, ‘Why is it important for accountants to behave ethically?’ The questions are philosophical and make it imperative for accounting to engage with the discipline of moral philosophy in the study of accounting ethics (McPhail and Walters, 2009).

Why did Abbott decide to betray the trust bestowed on him? Even to this day, why do we have accountants exhibiting similar character or behaving like Abbott? In any case, neither did fraud start with nor end with Abbott. Ryan and Bisson (2011:45) note that a common denominator between Abbott and others who commit fraud is that maybe

all had “attended school until the law no longer required them to attend or until the person attending deemed they were ready to leave school”. If school is the common experience among those found wanting ethically, it may be a vantage point to turn to, to address ethical lapses or ethical problems argues Miller, Becker and Pernsteiner (2014). This view is contestable since moral deviance can still be found among those who have never been to school. Education is seen as one of the means to instil good ethical behaviour (Wright, 1995). Also, education should assist in cognition which will motivate towards ethical behaviour. For this to happen, the curriculum should adequately cover the most pertinent issues in instilling ethical behaviour. Furthermore, Amernic and Craig (2004) posit that university curricula in particular is inadequate and thus causing scandals in accounting.

Several empirical studies have shown the importance of teaching accounting ethics (for example, Madison and Schmidt 2006; Adkins and Radtke 2004). The relative importance attributed to the inclusion of ethics in accounting curricula has been different between professional accountants (practitioners) and academic accountants (scholars), with practitioners ranking it as more important (Albrecht and Sack, 2000). Accounting students have appreciated the inclusion of ethics in curricula (Graham, 2012; Adkins and Radkte, 2004; Stewart, Felicetti and Kuehn, 1996; Stevens, Harris and Williamson, 1993). Studies by Stevens, Harris and Williamson (1993) and Adkins and Radtke (2004) involved both faculty and students in assessing the importance of ethics education. In Adkins and Radtke’s (2004) study, the importance of ethics in curricula received more prominence from students compared to faculty. Accounting undergraduate students regarded the teaching of ethics as important in Graham’s (2012) study. Theoretical articles on the importance of ethics education in curricula include Fisher and Swanson (2005), Ravenscroft and Williams (2004) among others. In a recent study Nguyen and Dellaportas (2018) note that between 1972 and 2018, 29 (11.37%) of the 255 articles on accounting ethics education reviewed had a theme specifically on the importance of accounting ethics education. Nguyen and Dellaportas (2018:7) do not distinguish between theoretical and empirical articles though they exclude published articles on “business ethics or students” that do not address “accounting ethics or accounting students”. They further note that in the period

between 2010 and 2018 a total of 109 articles were published on accounting ethics education in general.

Accounting ethics education has not been without criticism ranging from its “palliative intent to its failure to achieve the desired learning outcome” (Auyeung *et al.*, 2006:124). Accounting ethics was introduced into university curricula as a knee-jerk response to accounting scandals (Oddo, 1997; McDonald and Donleavy, 1995; Bishop, 1992; Castro, 1989; Cohen and Pant, 1989) resulting in some concluding that it was a mere public relations tool (see Oddo, 1997). Some authors have argued that the efficacy of ethics instruction at university level with regard to changing behaviour is doubtful. This is particularly so since moral character is developed early in life and has many influences some of which are: culture; religion and family. (Oddo, 1997; Kerr and Smith, 1995; Shenkir, 1990). This has led some to conclude that ethics education has no impact on professional behaviour (Oddo, 1997; McDonald and Donleavy, 1995; Bishop, 1992). Be that as it may others like McDonald and Donleavy (1995) citing Piaget and Kohlberg argue that a person’s value system is dynamic and can be modified. If indeed a person’s value system can be modified ethics education may be one of the necessary interventions to achieve that. In this regard Rosen and Caplan (1980) contend that ethics education aims to provide students with several ethical approaches to reasoning which will allow them to make ethical decisions.

The criticism on accounting ethics education has not dampened the pro-crusade on it. Accounting ethics education continues to receive support from various institutions. In USA, the National Association of State Boards of Accountancy (NASBA) through the Uniform Accountancy Act [2011] has pushed for the incorporation of ethics education in accounting curricula (Dellaportas, *et al.*, 2014). At international level, the publication of International Education Standards (IESs) namely IES 4 has driven the incorporation of ethics into the accounting curriculum (IFAC, 2003; IAESB, 2019, 2014). Supra bodies like the World Bank, through various recommendations, push for the implementation of IESs developed by the International Accounting Education Standards Board (IAESB).

## 2.4 What should be taught?

Another area that has dominated the accounting ethics education discourse since at least 1972 are issues to do with curricula in higher education (Nguyen and Dellaportas, 2018). Apparently there has been a lack of serious debate on curricula content such as the requisite knowledge in accounting ethics education (Kidwell *et al.*, 2013). Calls have been made for the inclusion of specific topics in accounting ethics curricula such as earnings management (Fiolleau and Kaplan, 2017; Tormo-Carbó, Seguí-Mas and Oltra, 2016; Fischer and Rosenzweig, 1995) and issues on corporate social responsibility and sustainability (Tormo-Carbó, Seguí-Mas and Oltra, 2018; Jorge, Andrades Pena and Muriel de los Reyes, 2015; Sisaye, 2011). In addition, the conceptual underpinnings of accounting ethics education have been the subject of research (Miller, Becker and Pernsteiner, 2014; Dellaportas *et al.*, 2011; Han, 2011; Cooper *et al.*, 2008). Kohlberg's theory of cognitive moral development is one particularly popular example of the conceptual underpinnings argued for in the cited studies (Nguyen and Dellaportas, 2018). These studies to some extent show that the content of accounting ethics curricula is far from being agreed.

Furthermore, there are calls to consider cultural issues in accounting ethics in light of globalisation of business and accounting. For instance, Tweedie *et al.* (2013:2) argue that "ethical beliefs are diverse and often deeply held, [more so] when intertwined with local cultural or religious practises". They contend that accounting ethics curricula do not engage adequately with non-western ethical theories and contemporary western ethical thought and hence the need for a thematic approach to address the gap (Tweedie *et al.*, 2013). Ethics of individual accounting students in different cultural settings are also explored in other studies (Irsyadillah and Lasyoud, 2018; Ge and Thomas, 2008; Ho and Lin, 2008; Auyeung *et al.*, 2006; Waldmann, 2000) that call for an alternative worldview to accounting and accounting ethics education. The question of ethics in diverse cultural settings seems not to have received considerable attention over the years as evidenced in the above studies. Nguyen and Dellaportas (2018) bunch cultural issues under the theme 'importance of ethics education' showing how the issue seems to be understudied and thus underreported. Further to that Nguyen and Dellaportas (2018) note three studies from the non-western world that examine ethics in accounting education through a different worldview namely: Chang, Davis

and Kauffman, 2012 (Buddhist ethics); Mahdavikhou and Khotanlou, 2012 (Islamic ethics); Özkan, 2013 (diverse religions in Turkey). Apparently, there are a few studies on accounting ethics education research considering different worldviews.

## **2.5 Who should teach accounting ethics?**

Running parallel with research on whether or not ethics should be taught, and what should be taught, is the question of who should teach accounting ethics. The debate has seen three schools of thought emerging with no closure over the years. One school argues that accountancy faculty are suitable to teach accounting ethics (Win, Ismail and Abdul Hamid, 2014; Blanthorne, Kovar and Fisher, 2007; Loeb, 2006; Bean and Bernardi, 2005; McNair and Milan, 1993; Cohen and Pant, 1989). One of the arguments in support of accountants teaching accounting ethics is that it requires someone with a strong theory and practice and who is well versed in or has experienced first-hand some of the uncertainties in accounting practice (Mayer-Sommer and Loeb, 1981). Reflecting on 18-years of teaching accounting ethics Loeb (2006:19) opines “I now am convinced that formal training in ethics is not necessary to teach accounting ethics”. Loeb (2006) argues that self-study in accounting ethics is all that is required to enable accountancy faculty to teach the course. In relation to business ethics, McDonald and Donleavy (1995:846) argue that “those in the religious or philosophy department,” are not suitable teachers as these “rarely offer guidance in ethical interpretation of real-life issues”, an argument that might well be advanced by some in the context of accounting ethics. Relevant experience is critical in teaching accounting ethics (Williams and Elson, 2010a; Langederfer and Rockness, 1989; Loeb, 1988; Owens, 1983; Callahan, 1980). In areas such as medicine, ethics is best taught by physicians as opposed to ethicists/philosophers and theologians argues Pellegrino *et al.* (1985).

In contrast to this view, some have expressed doubts on the ability of accountancy faculty to teach accounting ethics due to their lack of training in the area coupled with a lack of interest (Williams and Elson, 2010a). Dellaportas *et al.* (2014) identified the shortage of qualified staff to teach accounting ethics as one of the barriers to enhancing accounting ethics education. Such factors can easily result in faculty

avoiding ethics or discussing it superficially (Owen, 1983). In a study by Carver and King (1986) practising accountants were of the view that accountancy faculty are incapable of taking head-on the ethical problems facing the accounting profession.

Out of this concern regarding the capacity of accountancy faculty to teach ethics, a counter view holds that philosophers/ethicists should teach accounting ethics (Lawson, 2002; Klein, 1998; Langenderfer and Rockness, 1989; Loeb, 1988). The motivation for this among others is that accountancy faculty are untrained and disinterested in ethics (Williams and Elson, 2010a). One may add that ethics is an exceptionally practical philosophy that deals with real life issues in a very fundamental way. Philosophers may be more apt to freely question the dominant business logic than accountants might be. Philosophers are interested in teaching ethics and have the requisite knowledge that goes beyond the mere discussion of ethical dilemmas (Williams and Elson, 2010a).

Finally, team or co-teaching is advocated for by others to address the weaknesses inherent in individual disciplinary instruction (Williams and Elson, 2010a; Loeb and Ostas, 2000; Klein, 1998). Team teaching entails students being taught by an accountancy faculty and another faculty member with a major training in ethics (Williams and Elson, 2010a). This approach “broadens topic expertise and provides students with a better depiction of the cross-disciplinary professional environment” (Williams and Elson, 2010:108). The approach ensures that students are exposed to real world situations in the profession as well as being armed with necessary tools needed to develop the reasoning skills required to tackle them (Robinson, Elson and Williams, 2020; Williams and Elson, 2010a). Support for team teaching is confirmed in a study by Lawson (2002), where 92.1% of the participants surveyed believed ethics should be team taught by different schools. Proponents of team teaching argue that it is effective in teaching business students (accounting included) in that the teaching is done by two individuals one with a primary training in accounting and the other in ethics, thus broadening topic expertise (Ducoffe, Tromley and Tucker, 2006; Helms, Alvis and Willis, 2005; Loeb and Ostas, 2000; Wenger and Hornyak, 1999). Team teaching should be ideally limited to two individuals given the interaction and

coordination involved (Loeb, 2006). Like any other approach it has its disadvantages one of which is that it takes a lot of time for the teaching staff (May 1980). Team teaching is difficult to manage in a conventional university set up (Callahan, 1980). Rosen and Caplan (1980:23) note that “those engaged in team-teaching should be fully prepared to grapple with material from their colleague’s discipline” which may be somewhat challenging. Team teaching has worked well in the early development of applied ethics teaching (Powers and Vogel, 1980) and may be suitable during transitions (May, 1980).

As noted above there is no closure on the debate on who should teach accounting ethics to students. It would seem that accountancy faculty prefer themselves to teach accounting ethics and so do philosophers. Team teaching which is a middle of the road approach has been advocated but it has its own challenges. In the long term with the seemingly growing interest of accountants (both practising and academic) in accounting ethics as shown by increased scholarship in the field, accountants will be well positioned to teach accounting ethics. In support of the increased scholarship Nguyen and Dellaportas (2018) give examples of doctoral studies on accounting ethics education such as Galla (2007) and Cannon (2001).

## **2.6 Standalone or integrated?**

Another contested area in the teaching of accounting ethics has been whether it should be standalone or spread across the various accounting modules. Arguments have been offered for and against both, each of which is discussed in turn. In the words of O’Leary (2009:507) a standalone ethics course provides a:

“clearer focus for ethics education, as well as the basis for a more profound rationale for the training in students’ minds, and for the emphasis on a framework for students to use in subsequent practice when faced with an ethical issue.”

This view is shared by other proponents of a standalone course (for example, Graham, 2012; Williams and Elson, 2010b; Jackling *et al.*, 2007; Loeb, 2006; Bean and Bernardi, 2005; Fisher and Swanson, 2005; Loeb 1998). An in-depth coverage of

accounting ethics in a standalone course can result in faculty providing academic leadership in the area (Bok, 1988). Noting the shortage of accounting faculty with some ethics training Loeb (1988) opines that a standalone course is cost effective in that only a few faculty members dedicated to accounting ethics are trained. Related to this is that a standalone course is easier to monitor and change as there are a few faculty involved when compared to an integrated approach (Loeb, 2006). More time is spent on accounting ethics than would otherwise be the case in integration (Williams and Elson, 2010a). A standalone course provides assurance that it is being covered in the curriculum (Loeb, 1998). It is symbolic to both students and other stakeholders of the importance of ethics to future accountants and professional practice (Shaub, 2006; Fisher and Swanson, 2005; Haas, 2005; Leung and Cooper, 1994). Concerns of educating technically proficient but shallow graduates noted by Low, Davey and Hooper (2008) are addressed through a standalone accounting ethics course suggests Williams and Elson (2010a). Closely related to a standalone accounting ethics course is the debate whether such a course should be a core or an elective. There has been considerable support for ethics in general (not necessarily accounting ethics) being a core module as this ensures that all students receive the required ethics education (Rutherford *et al.* 2012; Whitla, 2011; Evans and Weiss, 2008) and in any case ethical behaviour is not optional as put by others (Whitla, 2011; Gandz and Hayes, 1988). This view assumes that there is a link between ethics education and ethical behaviour.

However, a standalone accounting ethics course has challenges to do with curriculum space availability, cost, faculty interest, and faculty training, among others (Professionalism and Ethics Committee, 2004; Gunz and McCutcheon, 1998; Langenderfer and Rockness, 1989; Loeb, 1988, 1991, 1993; Fess, 1987; May, 1980; Grimstad, 1964). A narrow impression of accounting ethics is likely to be created when ethical issues are confined to one area of practice (Low *et al.*, 2008). In addition, a single module in ethics is inadequate if it is too brief and lacks depth, its effect on students' ethical sensitivity is at best transitory (Hiltebeitel and Jones, 1991; Karnes and Sterner, 1988). This approach runs the risk of putting all of the eggs of ethics education into one basket. On the extreme, if the faculty involved is uninspiring or



boring to say the least, then students are easily put to sleep in the lectures, and this will be disastrous.

The counter option extensively debated then is the intimate integration of accounting ethics in accounting curricula. A large body of literature supports integration (for example, West and Buckby, 2018; Simpson, Onumah and Oppong-Nkrumah, 2016; Burns, Tackett and Wolf, 2015; Mintchik and Farmer, 2009; Levy and Mitschow, 2008; Blanthorne, Kovar and Fisher, 2007; Jackling *et al.*, 2007; Thomas, 2004; Sisaye and Lackman, 1994; Langenderfer and Rockness, 1989; Loeb, 1988). Integration provides students with an opportunity to reflect on broad ethical issues they may face in practice (Bampton and Cowton, 2002). Students are exposed to the pervasiveness of ethics across the various accounting areas as opposed to a compartmentalised view in one course (Bok, 1988). Accountancy faculty in some studies were found to be in favour of integration (Blanthorne, Kovar and Fisher, 2007; Milam and McNair, 1992). However, a number of factors stand in the way of integration such as scarcity of resources to prepare students for a real-world environment on ethical issues; lack of faculty trained in ethics; disinterested accounting faculty; lack of emphasis on the importance of ethics (Dellaportas *et al.*, 2014; Naudé, 2008; Adkins and Radtke, 2004; Bampton and Cowton, 2002; Langenderfer and Rockness, 1989). All faculty involved should have a basic understanding of what to teach in accounting ethics for successful integration and this on its own is a challenge notes Naudé (2008).

With neither standalone nor an integration offering optimal advantages a middle of the road approach has been suggested by others (Armstrong, 1993; Bok, 1988; Fess, 1987), whereby both approaches are used. Armstrong (1993) recommends a 'sandwich approach' where students are exposed to a general business ethics module, a strong ethics component in other accounting modules and finally, a standalone accounting ethics module. A similar approach is recommended under IES 4 (revised, 2019) paragraph A15 where there is a standalone accounting ethics module followed by integration (IAESB, 2019). The advantage of the 'sandwich approach' is that benefits of both integration and standalone may be achieved (Simpson, Onumah and Oppong-Nkrumah, 2016).

While these various options exist what eventually obtains in practice is much a preference of the faculty at a given institution of higher learning notwithstanding the recommendations of outside bodies like IFAC through IAESB. Students have shown a preference for a stand-alone approach (Graham, 2012), which is seemingly at variance with some accountancy faculty. In spite of the approach opted for at the very least the inclusion of accounting ethics should be acknowledged as a positive development.

## **2.7 Worldview of accounting**

Pinheiro and Costa (2021:i) argue “that accounting education cannot exist without ethical education” as both technical competency and ethical sensibility are critical to the profession. In the same vein the worldview of accounting ethics is inextricably linked to that of accounting as the following discussion will show. It is argued that the histories of accounting, capitalism, colonisation and cultural imperialism are inseparably linked, especially with regard to most developing countries (Bakre, 2014, 2008, 2005; Hammond, Clayton and Arnold, 2012; Mihret, Mula and James, 2012; Hammond, Clayton and Arnold, 2009; Annisette, 2000; Catchpole and Cooper, 1999; Okike, 1994 ). Most countries in Africa, including Zimbabwe fall into this category.

Capitalism as a concept is discussed briefly. According to Deschepper (1964) the word capitalism was coined in 1850 by Blanc in his treatise *Organisation du Travail* (Chiapello, 2007). For Blanc (1850) capitalism refers to the “appropriation of capital by some to the exclusion of others”. Braudel (1979:276) quotes Proudhon defining capitalism as an “Economic and social regime in which capital as a source of income does not generally belong to those who implement it in their own work”. Though the term found its way into the Marxist vocabulary to describe different stages of economic development, Chiapello (2007) claims Marx himself never used it but referred to ‘capitalist system’ or ‘capitalist production’. This is contested given that there are over 100 and 300 references to ‘capitalism’ in *Capital* volumes I and II respectively. Chiapello and Ding (2005) derive from the works of Marx, Sombart and Weber several characteristics of capitalism which in their view form the bedrock of capitalist accounting which are: unlimited accumulation of capital; autonomous existence of the

company especially since the end of the 18<sup>th</sup> century; competition; and wage-earning and the private ownership of the means of production. The interplay of some of these characteristics and accounting, especially double entry bookkeeping (DEB) are explored in an attempt to show the genesis of the worldview of modern accounting.

Deschepper (1964) and Braudel (1979) suggest that the term “capital” in an economic sense has origins in Italy, in a Florentine accounting ledger dating from 1211, spreading to the rest of Europe with the expansion of Italian commerce and banking (Chiapello and Ding, 2005). Marx shows in *Capital* the difference between simple circulation and the circulation of capital that underlies his understanding of capital. In Marx’s formulation simple circulation comprises commodity-money-commodity (C-M-C) exchange. What this means is in an economy not premised on capitalism a producer, say a peasant farmer sells produce (C) to get money (M) which is then used to buy a different commodity (C), say clothes and hence C-M-C. On the other hand, capitalist circulation is in the form of money-commodity-money (M-C-M). Marx (1990:248) describes this as “the transformation of money into commodities, and the reconversion of commodities into money: buying in order to sell”. In other words, capital is “any money thrown into the sphere of circulation for the purpose of being recovered with a surplus” (Chiapello and Ding, 2005:6). Marx (1990:253) suggests that “the circulation of money as capital is an end in itself, for the valorization of value takes place only within this constantly renewed movement. The movement of capital is therefore limitless”.

This marks the unending accumulation of capital whereby capital at the beginning will have an increment or excess value at the end of a given period. Capital is an abstract concept for it “exists ... at first in the head of the commodity producer, capitalist or otherwise” (Marx, 1978:211). The increase in capital from one period to the other is only possible through a comparison between two statements of financial position (Chiapello, 2007). Marx shows that capital exists in the capital account in DEB parlance. Chiapello (2007) argues that the Marxian conception of capital can be easily translated to accounting capital as in the statement of financial position. On the equity and liabilities section for an entity without liabilities, capital is made up of opening

capital and an entity's successive profits (*ibid.*). The statement of financial position is like a snapshot or still picture of an entity clearly showing that capital is in a constant state of flux, money, merchandise and always caught up in circulation. It is clear from Marx's quote (Volume 2 of *Capital*) cited above that he was well aware of the DEB accounting in use during his time, in the 19<sup>th</sup> century. It can be argued that *Capital* volume 2 represents to some extent Marx's accounting treatise. To this end Chiapello (2007:280) argues "Every aspect of ... [Marx's] representation of capital [as M-C-M]" is a replica of the balance sheet.

The increment or surplus value invariably is the difference between the initial capital and the closing capital that arises because labour will have been short-changed in the production process argues Marx. From his perspective profit represents wages earned by labour but withheld by capitalists to plough back into circulation (M-C-M). Labour cannot get all its wages, because the means of production is owned and controlled by the capitalist who has an insatiable appetite for increasing capital, which is only possible through the retention of value owed to labour.

Furthermore, Marx (1976:1054) suggests "The capitalist himself wields power only inasmuch as he is the personification of capital ... It is for this reason that he always appears in a dual role in Italian bookkeeping. For instance, as the debtor of his own capital". Thus, the capitalist has no physical presence at the place of production but manages to control labour to achieve the erstwhile objective of increasing capital. Bryer (2017) argues that the capitalist uses the following mechanisms to control labour: personnel, action and results. The capitalist as the principal, employs "personnel controls" to "select appropriately skilled and dedicated agents based on kinship, education, qualifications, tests, and judgment. The aim is producing or selecting the 'right person', someone they can trust to behave in their interests without supervision" (Bryer, 2017:44). Personnel controls are complemented by "action controls" in the form of "rules and laws, or through budgets which control through 'pre-action reviews'" (Merchant and Van de Stede, 2012:83), to enlist desired behaviour. Finally, 'result controls' "set targets, demand accounts, and hand out punishments and rewards according to the performance they reveal" notes Bryer (2017:45). Accounting

makes control of the agent by the capitalist possible “because by reporting their financial results it shapes their decisions, requiring them to be in the principal’s interests” (Bryer, 2017:45), in the process exerting pressure on labour to produce maximally. All this is possible because labour has economic dependency on capital characterised by “supremacy and subordination, since the consumption of labour-power by the capitalist is naturally supervised and directed by him” opines Marx (1976:1026). Hence labour and its production are controlled “by the capitalist through his command of wage payments and his ownership of the ... means of production” (Fine, 1975:24).

The links between accounting and capitalism were explored to some extent by Sombart resulting in his controversial thesis that DEB is indissociably interconnected with capitalism (Chiapello, 2007). At the core of accounting is the principle of double entry bookkeeping which relates to capitalism in terms of both form and content asserts Sombart (1992). In support of his assertion Sombart identifies “three stages in the development of capitalism *viz.* early capitalism (from the 13<sup>th</sup> to the middle of the 18<sup>th</sup> century); full capitalism (from the middle of the 18<sup>th</sup> century to the first World War) and late capitalism (since 1914)” (Chiapello, 2007:265). Further to this Sombart (1992) presents what he considers to be the stages in the development of double entry bookkeeping:

**The first appearance of accounts.** These are traced to Italy in the 13<sup>th</sup> century. They were in the form of notes without any underlying system. Even though these gave order to the records of the merchants which were in shambles.

**Development of double entry bookkeeping.** He describes double entry bookkeeping (DEB) as a system whereby a transaction is recorded twice as a debit and a credit in different accounts. Through DEB an entity’s accounts are “inextricably linked, tightly bound together like a bundle of sticks.” (Sombart, 1992: 20). The period ascribed is the second half of the 14<sup>th</sup> century.

**Introduction of the capital account and a profit and account.** To all intents and purposes this stage represented the objective of bookkeeping that of keeping track of movements in the capital in written records (Sombart, 1992).

It was also the same century in which Pacioli in 1494 published his treatise on DEB (*ibid.*).

**Closing of accounts and the balance sheet (statement of financial position).** The year 1608 saw the publication of Simon Stevin's textbook in which the closing off ledger accounts and drawing of the balance sheet were proposed.

**Stock taking (inventory counts).** Stocktaking became part of closing of accounts procedures and where necessary its value was also considered. As early as 1673 the French *ordonnance* made it mandatory for merchants to do stock takes at least every two years (Chiapello, 2007). At this juncture there seemed to be no link between the statement of financial position, stock takes on and closing of books (*ibid.*). Despite this Sombart (1992) argues DEB had already matured during the early capitalism period.

Sombart was not oblivious of accounting history and was quite aware that double entry underwent various improvements during early capitalism (Chiapello, 2007). However, it is during full capitalism that "the principles of profit and economic rationalism attain complete control and fashion all economic relationships ... Scientific, mechanistic technology is widely applied" (Sombart, 1992:25).

Having established the various stages of capitalism as well as outlining the development of DEB, Sombart goes on to show the links between DEB and capitalism namely:

**Order and clarity.** Maintaining accounts brought with it mathematical order and clarity which were critical for the development of capitalism argued Sombart (1992). In fact, other areas like astrophysics benefited "from this quantification of each event" notes Chiapello (2007:266).

**Accumulation.** Sombart (1992) points out to the purpose of DEB as the measurement of value, all in pursuit of accumulation of capital. He adds that the concept of capital is "the capacity for accumulation as assessed through double entry bookkeeping" (Sombart, 1992:24).

**Rationalisation of commerce.** Double entry made it possible to see the business world in nothing other than figures much as it was in the reign of the principal of accumulation. One may as well add that the figures are very particular and chosen to focus attention to 'what is important' to capitalism.

**Creation of the system of concepts.** An example of a concept which came directly out of double entry bookkeeping is that of capital argues Sombart (1992). Other examples of such concepts are fixed and circulating capital, production costs *et cetera* (*ibid.*).

**The accounting/business entity concept.** In simple terms the business or the entity is separate and distinct from its owner(s). However, this has far-reaching implications:

“...The company becomes autonomous and stands apart from the businessman; it changes from the inside according to its own laws.”  
(Sombart, 1992:25,26).

Sombart's views on the links between accounting and capitalism have drawn debate with some in support (for example Carruthers and Espeland, 1991) and others against (for example Yamey, 1949, 1964, 2005). Chiapello and Ding (2005:9) make a particularly important observation namely that “Sombart attributes to DEB features that are not necessarily specific to the double-entry system, but rather to what we would call capitalist accounting, whether single or double-entry”. In their view Sombart's main contribution is the use of monetary language “to convert various types of goods into abstract figures, and the use of regular valuations of capital” (*ibid.*) irrespective of the accounting method used. Yamey (1964) notes as does Winjum (1971) that DEB may exist with or without the existence of a capital account whereas capitalism may not be defined without reference to capital. Sombart's theory on the concepts discussed above has rarely been challenged (Chiapello, 2007).

Other authors like Carruthers and Espeland (1991), Bryer (1993, 2000, 2017, 2019) have looked at the issue from a different perspective. Carruthers and Espeland (1991) argue that the link between DEB and capitalism if it exists, is found in the *apparent* fairness and legitimacy it conferred to business deals in capitalism due to the accounting equation. On the other hand, Bryer, through a number of articles (1993,

2000) and subsequently in his two books *Accounting for Value in Marx's Capital: The Invisible Hand* (2017) and *Accounting for History in Marx's Capital: The Missing Link* (2019) looks at the “accounting signature” associated with each calculative mentality in the various stages of capitalism. Chiapello (2007:276) offers yet another unique approach to the debate arguing “that the link between DEB and capitalism is to be found within the concept of capitalism itself, which could not have come into existence without a certain level of familiarity with DEB practices”.

The link between modern accounting and capitalism can also be shown with reference to the changes that occurred in accounting when former communist countries transitioned to market economies. Baker, Barbu and Le, (2015) did a study based on a total of 107 research studies on accounting changes in post-communist economies appearing between 1988 and 2011. Countries covered were Russia, China, Vietnam, Albania, Baltic States, Bulgaria, Hungary, Czech Republic, East Germany, Poland, Estonia, Latvia, Lithuania, Ukraine, Romania, Slovenia and Yugoslavia (Baker, Barbu and Le, 2015). The study sought to identify and explain accounting reforms in post-communist countries. Two main accounting changes were identified in the literature review pertaining to post-communist economies (*ibid.*). There were accounting institutional changes which included: a limited role of the Ministry of Finance (in the respective countries) in accounting regulation; emergence of private accounting profession; accounting standards (IAS/IFRS); an increase in the number of users of accounting information among others. The second change was that of accounting systems (Baker, Barbu and Le, 2015).

The changes noted by Baker, Barbu and Le (2015) suggest that though accounting existed in the non-capitalist world it had a different and distinct form from that in capitalist economies. For instance, the transition to international financial reporting standards was a condition necessary for some of the countries to join the European Union or make their accounting more suited to market economies as was in the case of China (Baker, Barbu and Le, 2015). Accounting changes that took place revolved around the following areas: regulatory bodies; objectives of financial reporting; users of accounting information; changes to the accounting profession; training of auditors;



auditing standards; accounting standards setting; and substance over form principle (*ibid.*). These changes saw among others the gradual separation of the State from the economic sphere; new conception of the firm; financing of firms from private capital as opposed to the State; and a reduction to centralised planning (*ibid.*). Furthermore, multilateral institutions (for example, the International Monetary Fund) require the adoption of accounting and auditing standards as one of the conditions of obtaining funding (*ibid.*). The changes were thus an imperialist imposition on these states. Capitalist accounting principles were also introduced in the post-communist economies examples of which are: true and fair view (Seal, Sucher and Zelenka, 1995; Sucher, Seal and Zelenka, 1996; Kosmala-MacLulich, 2003; Konings and Vandenbussche, 2004; Kosmala, 2005) and the entity principle (Richard, 2000; Tang and Lau, 2000; Krzywda, Bailey, and Schroeder, 1995; Jaruga, Walinska and Baniewicz, 1996).

At a global level, accounting is largely dominated by an Anglo-American worldview (Ferguson *et al.*, 2009) an issue that has drawn criticism from several quarters (Wells, 2018; Golyagina and Valuckas, 2016; Dellaportas, 2015; Chabrak and Craig, 2013; Sikka *et al.*, 2007a,b). For example, Sikka *et al.* (2007b:60) argue that professional accounting education “is a political process, which recruits, enrolls and normalizes individuals to certain worldviews that emphasize conformity, standardization and limits to potentialities for emancipatory change”. In support of this view, they show instances where accounting firms in United Kingdom (UK), after major scandals and accounting failures, were reluctant to effect changes that would see auditors’ responsibilities for reporting on going concern being synchronised with public expectations (Sikka, 1992). Apart from this the politics of knowledge is evident in the setting of standards (which is a preserve of business elites) and accreditation processes of professional accountancy bodies notes Sikka *et al.* (2007b). They further argue that professional accountancy bodies in carrying out their accreditation tasks, “rarely raised any questions about the shortcomings of accounting, its partisanship, the role of accreditation in stifling change, or the need to locate accounting in a wider social context” (Sikka *et al.*, 2007b:61).

It has been argued that accounting students are inducted to an Anglo-American worldview, one of whose values is wealth maximisation for shareholders (Collison, 2003; Ellsworth, 2004; Waddock, 2005; Everett, 2007). Inevitably students fail unintentionally to see that accounting is 'value laden' and thus "fail to acknowledge and address the ethical and moral assumptions which underpin it" (Ferguson, *et al.*, 2011:13). Other frameworks exist that are guided by different ethical and moral assumptions. For example, the '*Mitbestimmung*' corporate governance arrangement in Germany entails co-decision making by both management and workers, meaning management cannot "run [the] business autocratically in favour of the shareholders' narrow interests" (Hutton, 1996:263). Notwithstanding the partnership between labour and capital, colonial and neo-colonial underpinnings are still prevalent in continental Europe and Japan. The countries increasingly conform to the market imperatives of Anglo-American capitalism.

In addition, ethics education for accounting students may not be so effective as long as the underlying assumptions of Anglo-American capitalism remain common sense and unchallenged in accounting (Ghoshal, 2005). According to Gramsci common sense and good sense are constitutive elements of "spontaneous philosophy" which is "proper to everyone" (Schwarzmantel, 2015:218). Common sense are ideas held by the generality of the population in a given country or region without question, whereas good sense represents "a more refined and reflective or critical consciousness" (*ibid.*). Gramsci postulates that in most cases it is common sense of the dominant social groups that informs spontaneous philosophy (*ibid.*) In this context accounting students inevitably draw unreflectively and uncritically on the common sense of the dominant Anglo-American worldview. Sikka *et al.*, (2007a) argue that the worldview behind accounting and ethics needs to be problematised with a view to mould it to the social context in which it is practised rather than the other way around. Irsyadillah and Lasyoud, (2018:463) similarly note the weakness of accounting education as that of failing "to acknowledge and challenge the ethical and moral assumptions of the worldview and provide an alternative discourse".

Several research studies carried out in different countries around the world have shown that the Anglo-American worldview of accounting is predominant in accounting students (Irsyadillah and Lasyoud, 2018; Hu, Chand and Evans, 2013; Ferguson, *et al.*, 2011; Cho, Roberts and Roberts, 2008; Saravanamuthu and Tinker, 2008). Irsyadillah and Lasyoud's (2018) research drew focus group participants from four universities in Indonesia immediately after completion of an introductory financial accounting module. The study sought to ascertain whether or not accounting education developed ethical maturity of students. Their main finding was that ethical maturity and moral development of students' is "heavily influenced by the mainstream worldview" (Irsyadillah and Lasyoud 2018:479) that is Anglo-American. This was evident through the participants' understanding of both the objective of business and purpose of accounting, all pointing to the shareholder maximisation paradigm. Indonesian culture is dominated by Pancasila and Islam, but these were less evident in the perspectives of the research participants which were found to be inclined to the Anglo-American capitalist paradigm. Based on their findings Irsyadillah and Lasyoud (2018:479) conclude "that accounting education in Indonesia explicitly propagates the Anglo-American paradigm because the 'natural' socio-cultural state of Indonesia is not Anglo-American". Other studies have concluded that accounting education changes the cultural values of students at home and abroad (for example, Collison *et al.*, 2011). In Collison *et al.*'s (2011) study, participants were students from UK and Japan. Japanese students showed more inclination towards an Anglo-American shareholder maximisation maxim at the end of the module than at the beginning whereas for UK students there was no statistically significant difference. Consequently, they concluded that accounting education had changed the cultural values of the Japanese students.

Contemporary accounting textbooks also tend to reinforce Anglo-American hegemonic tendencies and maintain the status quo of Anglo-American dominance (Irsyadillah and Bayou, 2021; Irsyadillah, 2019; van de Kolk, 2019; Wells, 2018; Golyagina and Valuckas, 2016; Ferguson *et al.*, 2010, 2009, 2007). Accounting textbooks focus on explaining accounting standards and practices without criticising them or offering alternative measurement basis, formats or frameworks (Sikka *et al.*, 2007a). This is unlike in the 1930s' and 1950s' accounting textbooks that stimulated

both students' and educators' critical thinking (Zeff, 2016). The lull in 1940s' is presumably explained by the Second World War. Cross cultural studies between western countries and other countries have shown evidence of both changes in cultural values and acculturation towards the Anglo-American worldview (Hu, Chand and Evans, 2013; Kamla, Gallhofer and Haslam, 2012; Collison *et al.*, 2011).

In the USA, the Pathways Commission (2012) noted that accounting education was enmeshed with technical detail to the extent of students being alienated from the complexities of the real world that they will eventually face. The technical model has remained prevalent (Boyce *et al.*, 2019; Howcroft, 2017; Chabrak and Craig, 2013) despite criticisms of it failing to engage with the social, critical and ethical dimensions of accounting (Boyce *et al.*, 2019; Ellington, 2017; Murphy and O'Connell, 2017). Calls have been made for accounting education to be contextualised as not all Anglo-American business concepts and practices are relevant or applicable in developing countries (Kamla, 2014; Dixon, 2004). Similar calls have been made in business and management where the capitalist doctrine is pervasive such "that it leaves virtually no room for the conceptualisation of anything that represents a divergence from it" (Goldman, 2020:45). In this regard management can be seen as a continuation of coloniality (Jack and Westwood, 2006).

## **2.8 Professional accountancy bodies and Anglo-American capitalism**

The emergence of joint stock companies with autonomous existence towards the end of the 18<sup>th</sup> century was one characteristic of economic systems referred to as 'capitalist' (Chiapello and Ding, 2005). These companies were independent, legal and economic entities with perpetual existence (Sombart, 2001). The issue of perpetual succession was not in itself unique to these entities but arose as far back as the early guilds in England. For example, a guild established by Ocry at Abbotsburg and thereafter "evermore to lasten' and others, 'to abyde, endure and be maynteyned without end'" (Walker, 1931:97). Generally accounting evolved alongside the business forms of the day (Fallis, 2017). Problems encountered with the various forms of business in England eventually resulted in the Joint Stock Act of 1844. Inter alia the Act required entities to publish audited financial statements as well as maintain

financial information on a current basis (Wallis, 2017). This was followed by the Joint Stock Companies Act of 1856, which was amended in 1862 to incorporate further requirements on companies such as audited financial statements following statutory forms and other disclosure requirements (Fallis, 2017). The developments point to a seemingly increased role of the accountancy profession in the developing capitalistic forms of business.

At this juncture a brief timeline of the accountancy profession in England during the same period is appropriate. Nearly 10 years after the first Joint Stock Companies Act (1844), the Society of Accountants in Edinburgh and the Society of Accountants in Glasgow were established in 1853 (Balkaran, 2019). The two societies were granted a Royal Charter in 1854 and 1855 respectively. In 1880 the Institute of Chartered Accountants in England and Wales (ICAEW) was granted a Royal Charter (Balkaran, 2019; Fallis, 2017). ICAEW was a result of a merger of the following: the Institute of Accountants; the Society of Accountants in England; the Manchester Institute of Accountants; the Sheffield Institute of Accountants and the Liverpool Society of Accountants (Balkaran, 2019; Briston and Kedsle, 1997). Founders of what were to become big accounting firms belonged to these institutes and societies. For instance, Samuel Lowell Price (1821-1887) and William Hopkins Holyland (1807-1882) were members of the Institute of Accountants established in London in 1870 (Balkaran, 2019). Samuel Lowell Price formed his accounting firm in 1850 and then entered into partnership with William Hopkins Holyland and Edwin Waterhouse to form, Price, Holyland, and Waterhouse in 1865 (the modern-day Price Waterhouse Coopers) (*ibid.*). The first president of ICAEW was William Turquand (1819-1894), of Turquand, Youngs and Co. (modern day Ernst & Young or EY). Fallis (2017:i) asserts “Accounting for entities and their transactions has evolved alongside forms of business” of which the capitalistic form has been dominant to this day. Accountancy professional organisations and firms also evolved to support the said business forms.

Accountancy professional bodies are historically enmeshed in the economic, political and social melee of their time as testified by the seminal work of Johnson and Caygill (1971) and several research papers by the same authors in 1972 and 1973. The said

studies show that the nature and development of accountancy professional bodies in UK was inextricably associated with imperialist expansion. The Scottish accountancy societies not only spread to England, Wales and Ireland but also overseas to the then British self-governing dominions like South Africa, Canada and Australia (Poullaos, 2010). A symbiotic relationship existed between the British empire and professional accountancy bodies notes Johnson and Caygill (1971). The empire provided the accountancy bodies with markets for which these bodies jostled for share and control (*ibid.*). On the other hand, professional accountancy bodies provided the expert services to support British imperial expansion. It is noteworthy that ICAEW got its Royal Charter in 1880 and the Scramble for Africa came two years later in 1882 (Annisette, 2000), thus probably putting it on a much better footing in the scheme of things then. Johnson (1982) building on prior works with Caygill (1971; 1972; 1973) characterises British professional accountancy bodies as imperial bodies with imperial interests. Annisette (2000) argues that professional accountancy bodies spread their tentacles to countries that were colonies as part of the broad imperial agenda and that this hold has continued after colonisation. Building on the seminal work of Johnson and Caygill (1971), Briston and Kedsllie (1997:176) argue that:

“... the influence of the British accounting profession upon overseas countries has changed significantly from the export of UK accountants [as found by Johnson and Caygill] to the export of examinations ...”

For instance, the Association of Chartered Certified Accountants (ACCA) was and is still a certifying body, an ‘examination merchant’ in the words of Chris Napier and hence “achieved empire dominance through exporting credible examinations” (Annisette, 2000:656). Further to this, Briston and Kedsllie (1997) trace the history of the UK, ACCA and Chartered Institute of Management Accountants (CIMA) who, after the Second World War, were major exporters of accounting qualifications. At the heart of these qualifications lies a dominant Anglo-American capitalistic paradigm as shown in the quote below:

“What we have been doing in these countries is laying the foundation of Western-style accountancy and training the trainers. We bring in our training programmes and work with their lecturers and trainers so that they can spread

the “gospel” to students and accountants as they move from a command economy to a Western-style one”.

(‘ACCA spreads to new growth areas’, *New Straits Times*, 27 August, 1993)

This was with reference to ACCA’s activities in the then former communist countries whose accounting was different to that of capitalistic economies. This facilitated the movement to capitalistic forms of accounting. In any case accounting education has been dominated by Anglo-American knowledge premised on capitalist/neo-liberal values (Kamla and Haque, 2017; Jones, 2010).

Literature has examples of how various accountancy bodies were [and are still] complicit in activities that either disadvantaged developing countries (especially the formerly colonised), or perpetrated coloniality in one form or the other. There is evidence of UK professional accountancy bodies stifling education and social development in developing countries (Bakre, 2005; Annisette, 2000). Annisette (2000) shows how the UK based ACCA stifled or thwarted the growth of indigenous professional bodies in Trinidad and Tobago a former British colony. The study notes a common trend in former colonies particularly within the Commonwealth where UK based professional accountancy bodies continue to certify accountants. For example, historically ICAEW developed as a status body aimed at excluding undesirables in “terms both of competence and in terms of social variables such as class, gender, nationality and race from the practice of accountancy” (Annisette, 2000:656). This in part explains the tussle on the use of the designation ‘CA’ (chartered accountant) between professional accountancy bodies like ICAEW within UK and those in the British empire and later the Commonwealth. The British chartered bodies contended that the designation ‘CA’ could be only conferred by a Royal Charter and not through legislation (Poullaos, 2010). Despite this Canada had managed to use the designation ‘CA’ through legislation and ICAEW as the front of chartered bodies vehemently fought not to have this as a precedent for other self-governing dominions like Australia and South Africa (*ibid.*). The Balfour Declaration of 1971 further watered down the protestations of ICAEW and the chartered bodies in UK with regard to the use of ‘CA’ in the dominions. The dominions office was of the view “... that the Crown in the Dominions has not the inherent right to incorporate bodies by charter ... But this defect

could be remedied by legislation and no objection could be taken to such legislation” (Colonial Office to Privy Council Office, 17 December 1926, in DO35/6:D12527). Therefore, no action would be taken in this case against the South African bill legislating on the use of the ‘CA’ designation with ‘SA’ added (Poullaos, 2010). This was in response to the protestations of ICAEW made through the Privy Council Office to the Dominions Office. In 1927 the Chartered Accountants’ Designation (Private) Act was enacted in South Africa (Verhoef, 2011).

Further evidence of accountancy bodies’ capitalist footprint is given by Bakre (2014, 2008, 2005) with specific reference to Jamaica. After gaining political independence, the Jamaican government sought to establish a new Jamaican professional accountancy body to do away with all colonial bodies doing business in that country (Bakre, 2005). The new body to take over was the Institute of Chartered Accountants of Jamaica (ICAJ). To this end a law was promulgated whose objectives were among others to safeguard the interests of Jamaican accountants from foreign encroachment as well as to “set its own professional examinations and credential [licence] prospective Jamaican accountants” (Bakre, 2005:996). Surprisingly, the law that came into being did not have the two critical objectives, instead it had a clause that empowered ICAJ to seek external examinations and credentialing when and where necessary (*Public/National Accountancy Law*, 1968).

Bakre (2014, 2008, 2005) argues that the apparent abortive attempts at independence can be explained using capitalism as the ‘lens’ and cultural imperialism as the ‘map’ with regard to the colonised people of Jamaica. In order for capitalism to work well in the colonies there is need for local capitalists sharing the same worldview and ideology as those of the colonial state (Petras, 1981). In the case of Jamaica, these were the not only powerful but also influential global elite capitalist members (‘the chartered’) of ICAJ who wanted the English model to prevail and maintain the status quo (Gordon, 2000). Arnold (2009) concurs that policies in accounting are influenced by dominant ideologies and controlled by certain elites as evidenced in the different persuasions of ICAJ members. A proposal to have a local university in Jamaica take over the training of local accountants has been in abeyance since 1962 (Bakre, 2005). The influential



minority considered the local university as inappropriate (Thwaites, 1990) and having a different mission and yardstick with which to measure the quality of their offerings to that of professional accountancy bodies (ICAC, 1998). To some extent this lends credit to Araújo, Rodrigues and Craig (2017) who argue that accounting is a political technology. Frustrated by the turn of events the accountants in Jamaica approached UK - ACCA to see them through to independence something that proved as elusive as in the promulgation of the accountancy law. ACCA agreed during the initial negotiations to see the ICAJ to independence but subsequently changed goal posts from being 'caretaker' to 'lord' over the ICAJ (Bakre, 2005). Despite the flipflopping, the few "but powerful and influential global capitalist elite members of ICAJ" continued to support ACCA and the status quo was maintained (Bakre, 2005:997). Indeed, ACCA has remained firmly in control of the accountancy profession in Jamaica since 1962, a situation which may prove difficult to reverse (*ibid.*). Bakre (2005:1015) concludes "capitalism and cultural imperialism influenced and subsequently shaped the worldviews" of members of ICAJ. This is pertinent as efforts to have an independent Jamaican professional accountancy body have hit a brick wall right from inception to the present day. A plausible explanation of this scenario can be found in the worldview of the influential minority accountants with an Anglo-American capitalist philosophy and agenda. Worse still Jamaica has positioned itself as one of the global tax havens through its various laws and tax policies.

Apart from Annisette (2000), Bakre (2005) and Poullaos (2010) cited above, other studies show the link between colonisation, capitalism and accounting in former colonies. In Nigeria, the quest for the accountancy profession to starve off colonial influences after independence were thwarted by the ACCA dominated Institute of Chartered Accountants in Nigeria (ICAN) (Okike, 1994). In Hong Kong and Malaysia, the accountancy profession has called for the establishment of a profession that speaks to their context (Sikka, 2001). The South African Institute of Chartered Accountants (SAICA) helped to maintain apartheid (Hammond, , 2012; Hammond, , 2009; Catchpole and Cooper, 1999). During the years 1965-1985 the *South African Chartered Accountant* journal carried a few articles that among other things "accepted and fortified the existing apartheid structure ... on Homeland regulations" such that "the professional discourse, thus, predominantly reflected dominant racial ideologies

and political trends” (Hammond, Clayton and Arnold, 2012:338). ACCA used its 50 years influence on the accountancy profession in Ethiopia to control the Ethiopian Professional Association of Accountants and Auditor’s training and certification in that country (Mihret, Mula and James, 2012). The legacy of the empire is evident in most former colonies with such bodies as ACCA and various country configurations of chartered accountants maintaining dominance (Poullaos and Uche, 2012; Sian, 2011). Bakre (2014) argues that all such structures are manifestations of imperialism, neo-colonialism and globalisation.

Adler (1999) notes that the traditional accounting curriculum has a narrow focus emphasising the double entry system and rote learning of financial reporting and auditing standards, related pronouncements and procedures which constitute but a small part of today’s environment. In addition, local universities may equally fail to institute appropriate accounting education due to the presence of foreign inclined faculty (Venter and De Villiers, 2013). Hopper, Lassou and Soobaroyen (2017:141) note that “Northern accounting associations are major purveyors of accounting knowledge and credentialing of accountants” in developing countries and thus continue to pedal policies that may be inconsistent with such countries’ contexts and needs. While university education could facilitate reforms in accounting education, it has been tinkered to meet requirements of professional accountancy bodies’ examinations that emphasise application of accounting standards and rules (Ellington and Williams, 2017). This is done indirectly through accreditation of university accounting degree programmes, a process that requires, among other things the submission of syllabi and past examinations papers at specific intervals. On the basis of the submissions, a degree programme is offered exemptions on a subject-by-subject basis depending on the extent to which the submitted material meets the expectations of the professional body in terms of scope and depth of coverage among other things. Exemptions granted by the different professional bodies are used by universities as a competitive tool as they compete to attract students to enrol for their degrees (Ellington and Williams, 2017). Invariably competition to get students enrolled makes accountancy faculty dance to the tune of professional accountancy bodies. Accreditation in the main recognises the initial professional development activities undertaken by students at university during their professional training (Ellington and

Williams, 2017). The choice for which university to enrol for in countries like Zimbabwe is one way or the other affected by the number of exemptions the accounting degree programme gets from the professional body of choice for the student. Accreditation insidiously results in almost homogeneous and technically orientated university curricula (Duff and Marriot, 2012).

One of the findings in Ellington and Williams' (2017) study on the perceptions of UK universities' accounting faculty on accreditation is that it is essential in the recruitment of students and is almost a proxy for quality and employability of the graduates. Notwithstanding this, participants in the study noted the crowding out effect of accreditation on other essential aspects of accounting education like reflective and critical thinking as well as the consideration of political and social questions. Thus, professional accountancy bodies play a critical, though somewhat hidden role in "the neglect of the social consequences of accounting techniques and practices" argues, Irsyadillah and Bayou (2021:4) citing (Chabrak and Craig, 2013; Boyce *et al.*, 2012). Irsyadillah and Bayou (2021:19) contend that accounting education especially at university level should "question the underlying" moral and ethical values in accounting as well as promote "indigenous ideological and cultural values... as alternate moral and ethical principles". Similarly in 2014 Kamla made similar calls with respect to indigenous cultures in accounting.

## **2.9 International bodies and Anglo-American capitalism**

International bodies like the World Bank promote neo-liberal Anglo-American capitalism through calls for global standardisation and subsequent adoption of both accounting and auditing standards by developing countries (Graham and Annisette, 2012). One way or the other international financial bodies have been instrumental in sustaining the 'imperialism without empire' project in cahoots with international accountancy bodies and firms (Kamla and Haque, 2017). These institutions (for example, the World Bank) rely on bodies like IASB, IFAC and big accounting firms in their general accounting recommendations (with regard to technical details), thus furthering neo-liberal Anglo-American capitalism in accounting (Hopper, Lassoud and Soobaroyen, 2017). An examination of the IMF and World Bank's various

recommendations show a complete bias for western prescriptions that may be at variance with local needs, cultures and contexts (Andrews, 2013). The prescriptions reflect and advance the objectives of capital markets and business (*ibid.*). IASB is a private standard setter, whose board members are employees of the IFRS Foundation that is funded by corporate organisations (Suddaby, Cooper and Greenwood, 2007). In addition, the ‘Big Four’ accounting firms have seats on the board (*ibid.*) thus drawing expertise from firms they police (Cobham and McNair, 2012). Even in terms of global representation, developing countries are in the minority (Perera, 2012). IASB processes have been the subject of criticism, with the consultation procedures being labelled a legitimisation strategy (Botzem, 2014). Participation in standard setting by Africans specifically is limited to the “Happy Few” a term coined by Botzem, Quack and Zori (2017:553) to describe those who share the same worldview and training as those of IASB. That aside, some studies have shown that universal standards usher in global capitalism (Perera, 1989; Briston, 1978) and help to transfer economic resources to their proponents as was the case in Fiji (Chand and White, 2007). In Jamaica international standards and practices led to international transfers of capital (Bakre, 2008). Adoption of IFRSs in Africa have not led to an increase in foreign direct investment (FDI) as is often claimed (Nnadi and Soobareyen, 2015). On the contrary FDI has been attracted by resources that most African countries are endowed with (*ibid.*) mostly in the form of minerals and cheap labour and are premised on the exclusive expatriation of value from minerals. Besides, the intention to invest in a host country is motivated by the need to obtain “a lasting interest in an enterprise resident in another economy” as put by the Organisation for Economic Cooperation and Development (OECD) (2013) in their definition of FDI.

Further evidence of the hegemonic dominance of Anglo-American capitalism is the IASB’s Conceptual Framework which states that the main objective of “general-purpose financial reporting is to provide financial information about the reporting entity that is useful to existing and potential investors, lenders and other creditors in making decisions relating to providing resources to the entity” (IASB, 2018:1.2). Provision of resources to the entity is in the main not a benevolent act since it is in anticipation of economic returns in the form of profits. A Marxist view of profit is that it is illegitimate and represents labour’s rewards that are withheld from them (Chiapello, 2007). In the

present era of globalisation, the withholding of rewards can be generalised to other forms of exploitation such as withholding rewards from local communities, local populations and of course future generations. It is on this basis among others that capitalism exploits workers (*ibid.*). In the context of FDI, profit is primary among ‘the lasting interest’ sought by entities investing in another country. The narrow definition of users of accounting information contained in both the 2010 and 2018 revised frameworks is evidence of the extension of the “conceptual legitimacy of finance-led capitalism” by the standard setters contend Zhang and Andrew (2021:2). The 2010 IASB Conceptual Framework drawn together with the Financial Accounting Standards Board (FASB) crafted a hierarchy of users whereby “the needs of rational economic decision makers” were made to “underpin the purpose of financial reporting” (Zhang and Andrew, 2021:5). Young (2006), using a social construction lens argues that the ‘users’ of financial statements is a creation based on the rational man in economics and hence an abstraction. The same concept is then used to link the purpose of accounting to the abstract users (Young, 2006). The inevitable result is accounting that is focused:

“... on the provision of information useful to economic claimants portrayed as rational economic decision-makers has little utility for developing reporting requirements that might help enact the accountability relationships that exist between a corporate entity and employees.” (Young, 2006:597)

Such a focus precludes the “moral responsibility that might be owed by the economic agent to parties other than the entity’s owners” argues Shearer (2002:570). Young concludes that it is possible to have other purposes of accounting that create more economic accountability and encompass more moral dimensions of economic life. In essence the public in the view of IASB are the narrowly defined users whose requirements are installed or taken as a proxy for the broader public (Zhang and Andrew, 2021). From this it can be inferred that the theoretical underpinnings of accounting are entrenched in a certain economic system and worldview, at the exclusion of others.

Another purveyor of hegemonic Anglo-American capitalism is IFAC which is responsible for auditing, education and ethics standards. Through its membership it

has increased the influence of the large global accounting firms and regulators among others in the process reducing its commitment to the public interest (Humphrey, Loft and Woods, 2009; Loft, Humphrey and Turley, 2006). Its harmonisation of auditing and governance prescriptions are from the West and premised on a misplaced notion of efficient capital markets, investor sophistication, effective regulators among others which may not always obtain in developing countries (Hooper, Lassou and Soobaroyen, 2017). In fact, it can be argued that these notions do not exist anywhere. Effective regulators from a capitalistic point of view are those that are business friendly and protect private property. The large accounting firms have helped to diffuse the Anglo-American model of universal professionalism (Poullaos and Uche, 2012). Harmonisation efforts essentially result in developing countries being forced to follow syllabi that reproduce western values, systems and priorities that do not speak to their realities (*ibid.*). This is particularly so in the credentialing of accountants and accreditation of university degrees where foreign professional accountancy bodies continue to be heavily involved in developing countries.

## **2.10 Culture and accounting**

Culture forms an important cog in any worldview and partially informs it. Hofstede (2001:9-10) defines culture as “the collective programming of the mind that distinguishes the members of one group or category of people from another” and “includes values” which are a core element. Cultures are identifiable from a family unit right up to nations, ethnicities and religions (Srnska, 2004) and in the form of attitudes, behaviours, and values (Salter and Schulz 2005; Ryder, Alden and Paulhus, 2000). National culture can be seen as the norms, values and beliefs that define a national group (Leung, *et al.*, 2005). Williams (1968) states that culture is a shared value, a value being a “broad tendency to prefer certain states of affairs over others” (Hofstede, 2001:5). A person’s predisposition to act according to the moral standards and virtues of a given society is informed by the person’s ethical attitudes (Franke and Nadler, 2008). Ethical attitudes are in part influenced by culture (*ibid.*) Hofstede’s studies (1980, 2001) on cultural differences among countries/nations remain influential in explaining differences in ethical perceptions. Studies have “shown that accountants’ judgements about ethical dilemmas vary” in accordance with “Hofstede’s cultural dimensions” (Tweedie *et al.*, 2012:12). Helliard (2013:513) argues that student learning

styles are affected by “their cultural, social and historical backgrounds”. Accounting education should “ensure that the “community of practice in a country or a region is suited to its local socio-political and economic environment” (Helliari, 2013:514). IFAC through IES 4 (revised) paragraph A22 encourages the identification of suitable learning approaches to accounting ethics that take cognisance of the national and cultural environment (IAESB, 2019). This is an explicit acknowledgement by IFAC of the importance of culture in accounting ethics.

Waddock (2005:147) highlights the importance of beliefs in the ethics of accountants as follows:

“... we must teach them [accountants] to be mindful - aware of their belief systems, conscious of consequences, and capable of thinking broadly about the impact of their actions and decisions.”

Waddock’s (2005) contention on bringing in ‘belief systems’ shows the importance of values in accounting. Accounting is not ‘value neutral’. While the importance of culture is acknowledged in accounting, various schools of thought exist on how it should be tackled. Based on their findings Hu, Chand and Evans (2013) argue that individual cultural values can be changed through acculturation and accounting education. They suggest that such a change is desirable as it will narrow differences in the interpretation of accounting standards and expected differences in the judgements of accountants (*ibid.*). Their study seems to suggest that current accounting education which is characterised by ‘poverty’ as put across by Chambers (1999) and whose weaknesses are dealt with in the section on worldview above is desirable. If the social dimensions and context of accounting are brought in, and the Anglo-American hegemony is broken and diversity is celebrated, then the contentions made by Hu, Chand and Evans (2013) are somehow watered down. Contrary to Hu, Chand and Evans (2013), Waldmann (2000) argues that an understanding of cross-cultural factors is important in accounting ethics due to increased globalisation. The objective of bringing in other cultures with a different orientation to that of the West should not be to evaluate which one is superior but to make students “conscious of the perceptions and practices of other cultures...[and thus] obtain insight into cultural beliefs” (Waldmann, 2000:30). This runs contrary to the argument put by Helliari (2013)

of contextualising accounting education so that it speaks to the socio-economic realities of a given country.

Efforts have been made to look at accounting ethics from a worldview that is non-western. Chang, Davis and Kauffman (2012) discuss the main elements of the Buddhist ethics education framework, extending Melé's model (2005) to include religion. A key feature underlying the frameworks is that accounting ethics education, far from being just part of the accounting curriculum is education of the whole person in morals or virtues (Chang Davis and Kauffman, 2012). Melé's model falls short in two material respects: first, it does not show how moral sentiment, practical wisdom or virtues are attained and second, the definition of moral behaviour does not emphasise truthful representation and social responsibility all of which are critical in accounting (*ibid.*). On the contrary the Buddhist ethics education framework addresses those aspects, for example virtues are developed through four methodological components *viz* right view, right meditation, right concentration and right endeavour (*ibid.*). In short Chang, Davis and Kauffman (2012) show that apart from the dominant Anglo-American worldview in accounting and accounting ethics other worldviews like Buddhism offer an alternative view on ethics that seems to educate a person in totality.

Mahdavikhou and Khotanlou (2012:1320) argue that current accounting education should include "ideological and religion-oriented subjects such as Islamic Morals, Islamic Ethics and Islamic Texts". This is necessary since for Muslims, ethics is pervasive and is one of the reasons their prophet was sent (Samadi and Mahdavikhou, 2009). Islamic ethics is thus informed by the Holy Quran, Sunnah and Sharia and Fiqh (Ebrahimi and Yussof, 2017). Ebrahimi and Yussof (2017:327) argue that Islam presents a code of living that guides "individuals, family, society, political, economics, judiciary and all aspects of modern living" with requisite moral instructions. Informed by this understanding of Islam, Mahdavikhou and Khotanlou (2012) argue for the inclusion of Islamic ethics in accounting. The studies show that the 'poverty in accounting discourse' as alluded to by Chambers (1999) can be tackled by introducing other worldviews in accounting and accounting ethics. In addition, Highfield (2021:189) argues that there are "other ways of seeing necessary [for accounting students to



develop] appropriate professional values, ethics and attitudes”. While a case for diversity in ethics is called for, there are still challenges on which non-western theories to include notes Tweedie *et al.* (2013). The issue may be more pertinent to the West than it would be elsewhere as the issue of contextualising accounting ethics logically dictates a bias towards theories that speak to the realities of the local cultural environment. What is problematic though is the environments may be defined around western models and moulded to serve western interests globally. In Zimbabwe, and in most African countries the political and socio-economic environment is informed profoundly by capitalism.

### **2.11 Hunhu overview**

If moral character is formed in the early years, then most indigenous would-be accountants in Zimbabwe will be socialised into Hunhu at an earlier age as part and parcel of their culture. For example, as a child grows up in Shona culture, they are taught the appropriate register to use when addressing peers and elders. This also extends to familial relationships as Mandela (1994:8) aptly puts it:

“... My mother’s sister is my mother; my uncle’s son is my brother; my brother’s child is my son, my daughter.”

The above quote shows some of the differences in African and western cultures in familial relationships. These relationships are esteemed in most African communities (Metz and Gaie 2010; Shutz, 2001). It is argued that IFAC’s accounting education framework or other such western frameworks based on western philosophies may fail to explain ethical practices in different environments. Applying Kohlberg’s theory to cultures that are mostly collectivist such as those of Asia which are influenced by Confucian ideals tends to produce less ‘moral’ citizens (Tweedie *et al.*, 2013). Metz and Gaie (2010:281) show how Kohlberg’s theory contrasts with Hunhu with respect to the “nature of moral development, of moral reasoning and action, of moral motivation and of moral knowledge”. Kohlberg hypothesises that the upper end of moral development is stage six whereby human beings reach the “highest stage” of “moral awareness about justice” (Metz and Gaie, 2010:281). At this stage human beings consider conflict of interest impartially. Metz and Gaie (2010) argue that Hunhu would not pass the impartiality test as envisaged in stage six of Kohlberg’s moral

development theory. This is particularly so since impartiality under Hunhu tends to be foregrounded on kinship and conflicts of interest are resolved partially “by appealing to existing configurations of relationships” (Metz and Gaie, 2010:282). Theoretically it is impossible to reach Kohlberg’s stage six of moral development under Hunhu due to its partiality in certain respects. However, in any case the sixth stage seems more utopian than practicable, human beings can never be that impartial. Thus, the drawback on Hunhu due to its supposed failure to pass the impartiality test as argued by Metz and Gaie (2010) cannot preclude it from attaining the highest degree of impartiality that is humanly possible.

Calls have thus been made to broaden the accounting ethics curriculum to bring in other non-western philosophies (e.g., Tweedie, *et al.* 2013). Following on from Helliard’s (2013) argument that accounting ethics education should fit into the cultural environment of a country, one way of achieving the same would be introducing and making Hunhu a dominant epistemology in accounting ethics curricula in Zimbabwe and in other African countries. Hunhu has various definitions. For example, Samkange and Samkange (1980:39) speak of Hunhu as “The attention one human being gives to another: the kindness, courtesy, consideration and friendliness in the relationship between people, a code of behaviour, an attitude to other people and to life...” Hunhu is a unique African communitarian philosophy also known as ‘Ubuntu’ (IsiNdebele) loosely translated to mean ‘humanness’ and ‘humaneness’. Though named from Southern Africa, Hunhu is “one of the major foundations of African life in almost all corners of the [African] continent...[with] its basic tenets practiced much more widely throughout the continent” (Abdi, 2013:68). In the words of Tutu (1999:34-35):

“Ubuntu is very difficult to render into a western language. It speaks of the very essence of being human. When you want to give high praise to someone we say, ‘Yu u nobuntu’ ‘Hey, he or she has Ubuntu.’ They share what they have. It also means my humanity is caught up, is inextricably bound up, in theirs. We belong in a bundle of life.”

There is however a common thread that runs through all the various definitions of Hunhu. It has a “prescriptive moral meaning that refers explicitly to the moral directive to create a community” (Oppenheim, 2012:371). An all-embracing goal of Hunhu is

having people with Hunhu. “A person can have more or less” of Hunhu “in proportion to [their] conduct towards [their] fellow man” (*ibid.*). One can be *munhu asina hunhu* a person lacking Hunhu thus making himself/herself less of genuine human being (Oppenheim, 2012; Gyekye, 2011; Menkiti, 2004; Wiredu, 1992b). Hunhu is something one strives for so that one does not become *munhu asina hunhu* or a person without morals (Hapanyengwi, 2014). African morality revolves around and is anchored on Hunhu (Ramose, 1999). Mungwini (2017:144) gives several maxims to show Hunhu as an embodiment of morality among the Shona such as “... *iva munhu pavanhu* (be humane and always respect other human beings); *munhu vanhu* (a person is a person through other persons) ...”. Samkange and Samkange (1980:40) point out that Hunhu is “more discernible when described in terms of what it is not than what it is ...”. A parent may chide a child ‘*Kutuka vamwe hausi hunhu*’ literally shouting or scolding others is bad behaviour. In this instance the parent gives an example of a negative act to demonstrate what is not part of *hunhu*. Hunhu is intertwined into everyday life among Bantu people of Africa (Rwelamila, Talukhaba and Ngowi., 1999). Technological advancements and the advent of social networking in the 21<sup>st</sup> century may be diluting Hunhu in the everyday life of Bantu people in Africa. Broodryk, (2005) gives examples of derivatives of the term in several Bantu languages as shown in Table 1, in chapter 1. In addition, Samkange and Samkange (1980) claim that there are 300 languages similar to one another among the peoples of southern, central and eastern Africa. While this is the case it is a fact that Africa has various ethnic groups and hence cultures.

## **2.12 Hunhu values**

Smith (2003:47) asserts “Ethical values provide the foundation on which a civilized society exists”. Values are a common feature across nations the world over. Several scholars have identified Hunhu values. The values are similar and different among the various scholars as shown in Table 2. The terms, values, virtues and principles are used interchangeably by various scholars to refer to the same thing. Several core themes revolve around Hunhu some of which are: agreement and consensus; unity/humwe (Louw, 1998); and communal life (Forster, 2007:259). Ramose (1999) adds that there is a “family atmosphere” among indigenous Africans. Some of the values are extolled in other cultures across the world but in different contexts.

West (2014:48) notes that the “ethical content of Ubuntu is frequently articulated by providing a list of values or virtues which are consistent with, and required by, Ubuntu”. Gyekye (2011) argues that humanism is the “foundation of African ethics” describing it as “the warp and woof [of] the African moral life and thought”. Similarly, Hunhu which is one type of African ethics has been described as “African humanness” (Broodryk, 2002:13), “humanity” (Shutte, 2001:2), “humanism or humaneness” (Mnyaka and Motlhabi, 2009: 63).

Table 2 Hunhu values examples from extant literature

	Gelfand 1973	Samkange and Samkange 1980	Nziramasaanga 1999	LeRoux 2000	Broodryk 2002	Khoza R.J 2006	Matolino and Kwindigwi 2013
Sharing (giving, redistribution)					✓		✓
Communalism		✓			✓	✓	
Open-handedness/generous				✓	✓		
Respect (commitment, dignity, obedience, order)	✓	✓			✓		✓
Compassion (love, forgiving, spontaneity, informality)						✓	✓
Cohesion/unity/oneness					✓		
Selfless	✓	✓	✓		✓		
Humanness (warmth, peace, humanity)	✓						✓
Tolerance			✓		✓	✓	
Caring (empathy, sympathy, helpfulness, responsibility)		✓	✓	✓		✓	✓
Charitable/kindness/courtesy/consideration	✓	✓		✓	✓		
Friendliness	✓	✓			✓		
Hospitality		✓	✓	✓		✓	
Trustworthiness			✓				
Honesty/integrity			✓				
Justice			✓				
Hardworking			✓				
Humility	✓	✓	✓	✓			
Virtuous/spiritual		✓		✓			
Diligence			✓				
Wise/understanding/agreement/harmony			✓	✓	✓		
Blessed				✓			
Co-operation		✓	✓			✓	
Solidarity		✓	✓				
Courage			✓				

Source : Researcher's compilation

In this regard the values or virtues of Hunhu serve to show the humaneness aspects among others. Gyekye (2011) argues that Africans:

“...perceive humanity to embrace all other peoples beyond their narrow geographic or spatial confines, to constitute all human beings into one universal family of humankind...”

Following on from this Gyekye (2011) argues that the term 'brother' extends to non-blood relations thus transcending race, ethnicity, culture *et cetera*. Brotherhood then

extolls such values as hospitality, generosity, concern for others, and communal feeling (Gyekye, 2011). For example, Campbell (1922:45) after spending 29 years in Central Africa noted:

“A native will give his best house and his evening meal to a guest, without the slightest thought that he is doing anything extraordinary.”

Thus, while hospitality is also a virtue in non-African societies there are aspects which make that of Africa ‘extraordinary’ as observed by Campbell. The communitarian ethos of African ethics mandates both a social ethic and ethic of duty upon which certain values such as solidarity, compassion, interdependence, reciprocity, cooperation, and social well-being are premised (Gyekye, 2011). The communitarian nature of Hunhu has been captured by others using the aphorism “*umuntu ngumuntu ngabantu*” (West, 2014). Ramose (2003:231) explains the aphorism as follows:

“...to be a human be-ing is to affirm one’s humanity by recognizing the humanity of others and, on that basis, establish humane relations with them.”

The values are also captured in various African maxims (Gyekye, 2011). Gyekye gives several Akan maxims to that effect which can be demonstrated using Shona maxims such *Chara chimwe hachitswanye inda* (One finger cannot kill a louse) or *Rume guru harikombe churu* (one big man cannot surround an anthill) which emphasize the interdependence value.

### **2.13 Hunhu and education reforms in Zimbabwe**

The education system in Zimbabwe has its roots in its colonial past. As a former British colony, the philosophical foundations of the education system have strong affinities with those of the former colonial master. Several Zimbabwean scholars agree that the education system is alien through and through (for example, Hapanyengwi-Chemhuru and Makuvaza, 2014; Mungwini, 2011). From this it follows that the education system is likely to be producing people/students whose “values and the facts of their lives [do] not hang together” (Sartre, 1968:8). Zimbabwean scholars and others are calling for reforms in the education system such that Hunhu becomes the guiding philosophy (Bondai and Kaputa, 2016; Hapanyengwi-Chemhuru and Makuvaza, 2014; Chitumba, 2013; Museka and Madondo, 2012; Venter, 2004; Nziramasanga Report, 1999; Makuvaza 1996). Chitumba (2013) argues for the inclusion of Hunhu at university level

in Zimbabwe. On the other hand, Museka and Madondo (2012) propose an environmental pedagogy based on Hunhu. Some of the Zimbabwean scholars propose Hunhu as a panacea for some of the moral problems bedeviling society. They do so by appealing to the supposed benefits or merits of Hunhu.

A key report that has and continues to inform post-independence education reforms in Zimbabwe is the Nziramasanga Report (1999). It recommends that the “education system should” produce “a product who has morality and ability to learn from the philosophy of [H]Unhu/Ubuntu” (Nziramasanga, 1999:33). The report notes that an ‘incoherent philosophy’ that currently informs the education system produces people without a moral focus and who among other things are corrupt. A qualifier is necessary here. The presence of a coherent philosophy in Zimbabwe’s education may not of necessity translate into ethical behaviour. Curricula from ECD to high school has incorporated some of the recommendation as reflected in the new syllabi which have been in use since 2015.

While the Nziramasanga Report (1999) made recommendations for the whole education sector, these were taken up from primary to high school levels in Zimbabwe. Tertiary institutions remained on Education 3.0 that was premised on three pillars: teaching, research and community service (Muzira and Bondai, 2020). The expectation was that through Education 3.0 tertiary institutions namely universities would provide solutions to Zimbabwe’s developmental needs (*ibid.*). This goal failed to materialise because knowledge gained in tertiary institutions concentrated on exotic application domains and thus was ill-suited for the local environment argues Murwira (2019). Education 5.0 was then introduced in 2018 adding two more pillars of innovation and industrialisation to the already existing Education 3.0 pillars (Ministry of Higher and Tertiary Education, Science and Technology Development, 2018). The system is based on a heritage-based philosophy, where development is premised on the natural endowments of Zimbabwe; flora, fauna, water, minerals and human resources (*ibid.*). In other words, Education 5.0 “attempt[s] to match Zimbabwean curriculum to Zimbabwean culture as well as the country’s developmental needs” (Muzira and Bondai, 2020:46). The teaching aspect in universities is now guided by

the minimum bodies of knowledge and skills, whereby for similar programmes 80% of the content should be similar curriculum (Muzira and Bondai, 2020). Education 5.0 does not explicitly mention Hunhu as does the Nziramasanga Report (1999). It can be however inferred that teaching that is based on the local environment should take cognisance of the cultural aspect as embodied in Hunhu in Zimbabwe.

Mungwini (2011) advises caution with respect to the centring of the education system on Hunhu philosophy. He argues Hunhu is anchored in *Chivanhu* or “the traditional beliefs, customs and practices of the Shona people” (Mungwini, 2017:86). The term arose as a direct response and consequence of the Shona peoples’ colonial experience opines Mungwini (2017). Two possibilities arise from this, the first being that the Shona coined the term to refer to their authentic beliefs, traditions and practices thus differentiating them from those adulterated through the colonial experience and modernity (*ibid*). Secondly the term could have been used pejoratively as part of the modernity’s naming scheme to denote supposedly backward or primitive beliefs of the Shona people. In essence therefore “the term was initiated to mark off the West from the non-West and probably served different ends for both the colonials and the African cultural enthusiast” (Mungwini, 2017:89).

In many ways *Chivanhu* formed the bed rock of “the Shona worldview including” their beliefs in God ‘*Mwari*’, ancestors and the living dead, social rules *et cetera* (*ibid*). Mungwini (2017:90) further contends “*chivanhu* formed the seedbed or the ‘fertilising soil’ out of which *hunhu* would grow but as it appears today that ‘fertile soil’ has been eroded”. That being the case modernity has crept in and efforts to anchor Hunhu cannot be taken as simplistic endeavours. In as much as Christianity is dead without Jesus as the central figure so is Hunhu without *Chivanhu*. Anchoring the education system in Hunhu requires a change on attitudes towards indigenous culture. Otherwise “Throw away *Chivanhu* and you throw away *hunhu* and instead something else remains, in this case *chirungu* (Western values)” cautions Mungwini (2017:91). It is the supplanting of Hunhu with *chirungu* that its proponents decry and seek to reverse.



Proponents of Hunhu are in agreement that it is part and parcel of Shona culture, and that society and culture are indeed dynamic (Makuvaza, 1996). Thus, a call on Hunhu is not necessarily an attempt to do the impossible, that is turning back the hands of time or going back to Hunhu as it was in precolonial times. Rather it is the quest to situate the education system in a philosophy that genuinely speaks to the culture of Zimbabweans. Bringing Hunhu into accounting ethics curricula is therefore consistent with Zimbabwe's national goals and aspirations and in tandem with the ongoing educational reforms.

## **2.14 Hunhu in other fields**

Over the years Hunhu has gained traction in several fields. Mbigi among others has popularised Hunhu in management through his works among which are the following books: *Ubuntu: The Spirit of African Management* (1995); *Ubuntu: The African Dream in Management* (1997) and *In Search of African Business Renaissance: African Cultural Perspective* (2000). The dominant theme in the works is how Hunhu can be applied in the various areas explored. Ramose (1999) presents a comprehensive perspective of Hunhu as a philosophy which permeates religion, medicine, law, politics, ecology to mention but a few. The 59th annual conference of the Comparative and International Education Society (CIES) held in Washington D.C. on 8–13 March 2015 had the theme “Ubuntu! Imagining a Humanist Education Globally”. From this theme there emerged the special issue “Rediscovering the Ubuntu Paradigm in Education” of the *International Review of Education* (2016, 62(1)). The purpose of this special issue was to:

“...provide a forum for a critique of the European/colonial education systems that were set up in colonised societies of the Global South, including Africa. This education was conceptualised, designed and implemented as an instrument of a colonial rule founded on unequal rights and marginalisation of the colonised, for whom education was not considered a right by the colonial system.” (Oviawe, 2016:2)

In 2016 the *South African Journal of Philosophy* published a special edition on ‘Africanising the philosophy curriculum in universities in Africa’ (Vol. 35, No.4). The issue focused on the need to revisit philosophy curricula to include “knowledge

paradigms that have hitherto been side-lined or left out” (Etieyibo, 2016:378). Hunhu is in no doubt one of these marginalised paradigms. In *African Environmental Ethics* (2019) (edited by Chemhuru) various contributors discuss issues in African philosophy and ethics one of which is Hunhu and the environment. The few examples cited above show that Hunhu has been applied to other fields that are predominantly western in origin and orientation. Despite this, Hunhu can be an oxymoron in conventional accounting that is premised on capitalism and flourishes on individualism. What is required is to interrogate the dominant Anglo-American worldview in accounting and rupture it, so that it speaks to other worldviews like Hunhu that is premised on communalism. Without this, accounting will remain a capitalist exercise that is incompatible with Hunhu.

## **2.15 Conclusion**

Ethics can be viewed as a discipline dealing with what is good and bad; and right and wrong; and also, as a set of moral principles or values amongst some of the various meanings. Among the languages and cultures in sub-Saharan Africa there is no direct equivalent of the word ethics. Gyekye (2011) notes that for several African languages or cultures “the word or expression that means ‘character’ is used to refer to what others call ‘ethics’ or ‘morality’”. Accounting scandals have continued to trigger interest in ethics education. Western countries and international bodies have introduced accounting ethics education, based on the belief that ethics can be taught and that ethics education has the potential to increase capacity for moral reasoning, hence moral behaviour. Accounting ethics, just like accounting in general has and continues to be largely influenced by the Anglo-American capitalist model. Over the years accounting has been conceived as value free, yet it is value laden, and is an ethical discourse. Shareholder orientation in all areas of accounting including accounting ethics has blinded accounting students to other ethical frameworks, while entrenching them in Anglo-American values focusing on the narrow interest of investors. Anglo-American ethics in general has an individualistic orientation as opposed to the communitarianism that is found in most sub-Saharan Africa and Asian countries. Any model on accounting education based solely on one worldview such as that of IFAC thus falls short where different worldviews obtain. IFAC, though more like an afterthought requires the identification of suitable learning approaches to take

cognisance of the national and cultural context, which may be difficult, given the Anglo-American foundation in its prescriptions. There are acknowledged differences between the Anglo-American world and other parts of the world, stemming from different epistemologies, ontologies and axiologies. Despite this, Anglo-American philosophies are imposed on non-western accounting students through international education standards, accreditation by Anglo-American accountancy bodies and codes of conduct to name a few. Zimbabwe and other African countries find themselves at the receiving end of these Anglo-American philosophies because of their colonial past and coloniality present. If the Anglo-American model of ethics education premised implicitly or explicitly on the values of capitalism has not proved to be necessarily effective in western countries, efficacy in Africa is doubtful. Calls have been made to broaden accounting ethics education curricula to incorporate other worldviews and cultures so that it conforms with the community of practices consistent with socio-political and economic environment where it is practiced. Despite this there is a paucity of research in this area. Nguyen and Dellaportas (2018:13) note that there has been an increase in accounting ethics studies in “non-western countries [as follows]: Malaysia (8), Turkey (5), South Africa (4), China and Iran (3), Ghana and India (2) and one publication in Albania, Indonesia, Nigeria, Mexico, Philippines, Romania, Tunisia and Zimbabwe”. Even then they only note three studies that have specifically recommended a non-western accounting ethics education framework *viz.* Özkan, 2013 (diverse religions in Turkey); Chang, Davis and Kauffman, 2012 (Buddhist ethics); Mahdavihou and Khotanlou, 2012 (Islamic ethics). The lack of research on and reform in accounting ethics education in sub-Saharan Africa and other developing countries is largely due to forces that have their origin in colonisation, coloniality and globalisation as forms of modernity. These forces among others have marginalised indigenous epistemologies. This has resulted in calls for bringing to the fore indigenous epistemologies. In Zimbabwe there are repeated calls for Hunhu to inform education as evidenced by works such as the Nziramasanga Report (1999). Hunhu has been popularised in other areas such as management, philosophy and environmental ethics. There seems to be no research on Hunhu in accounting and accounting ethics that still remain largely informed by Anglo-American capitalism.

## CHAPTER 3

### CONCEPTUAL FRAMEWORK

#### 3.1 Introduction

There is a dearth of accounting ethics education research on alternative worldviews challenging the dominant Anglo-American paradigm in Africa. The state of accounting ethics education in developing countries is explained in part through colonisation, coloniality and globalisation which marginalised other epistemologies. Santos (2018:1) uses the term “epistemologies of the south” to designate those knowledges born out of the struggles of oppressed social groups aimed at enabling them to “represent the world as their own and in their own terms”. The idea is not that such knowledges replace epistemologies of the North as it were but rather open up new horizons for cultural and epistemological diversity towards a diverse ecology of knowledges (Santos, 2018). A decolonial perspective interrogates the dominant worldview in accounting ethics education in Zimbabwe revealing the underlying and often hidden motives in prescriptions from the West. According to Santos (2018:9) Ubuntu is one of the concepts that emerged out of the resistance “against western centred domination” over “the last seventy years”. Introducing Hunhu fits well with the decolonial narrative which questions and challenges the supposed universalism and superiority of western forms of knowledge. Privileging of knowledge from one geopolitical centre and pushing to the periphery other knowledges is what decoloniality rages against. While decoloniality problematises and challenges western hegemonic knowledge it seeks not to push it into the periphery but rather that it inheres *pari-passu* with the once dominated knowledges. In this way other world views are removed from the quagmires of oblivion, thereby bringing about pluriversality. African traditional education is among the dominated knowledges pushed to the periphery. It is therefore necessary to interrogate the basic tenets of African traditional education as these in turn form the foundation upon which Hunhu is inculcated.

The discussion in this chapter is premised on the conceptual framework as depicted in Figure 1. Decoloniality “through the colonial matrices of power” (Ndhlovu-Gatsheni, 2015:489) elements enables the unmasking of epistemic injustice as discussed in

section 3.3 of this chapter. Coloniality of knowledge is central in the colonial matrix, influencing both coloniality of being and power. Ndlovu-Gatsheni’s (2019) three empires still find expression in “the colonial matrices of power” (Ndlovu-Gatsheni, 2015:489) as shown. While in many ways the physical or territorial empire has ended, the commercial empire still finds expression in the coloniality of power.

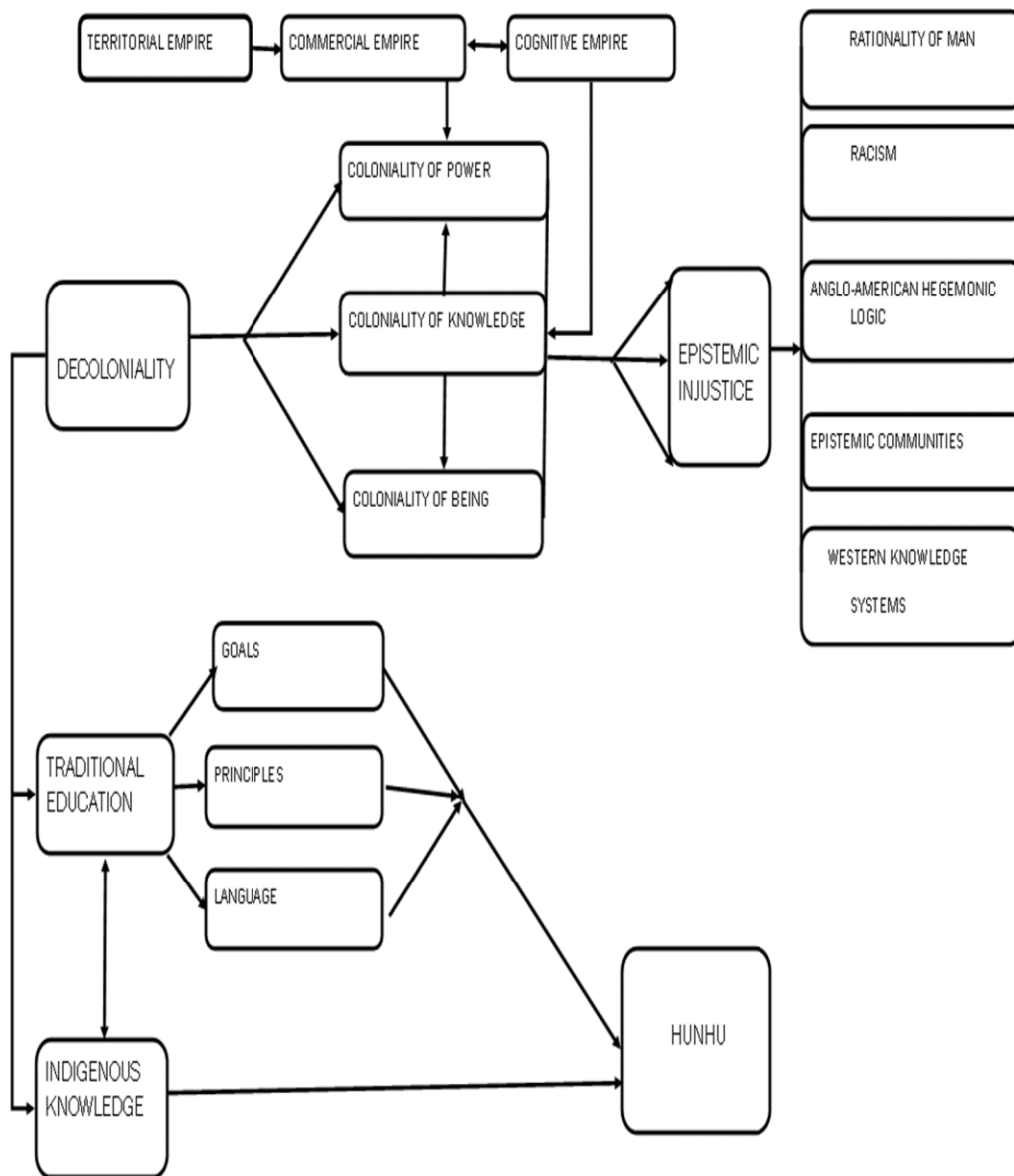


Figure 1 Conceptual framework summary

Further to this the cognitive empire manifests in the overarching working of coloniality of knowledge. Epistemic injustice manifests in different forms as exemplified in Figure 1, which examples demonstrate the working of the various elements of “the colonial

matrices of power” (Ndhlovu-Gatsheni, 2015:489). For example, through a combination of knowledge and power, epistemic communities in accounting ensure that their one size fit solutions are exported to developing countries thus perpetrating epistemic injustice.

### 3.2 Decoloniality

Several definitions of decoloniality have been given over the years. Maldonado-Torres (2017:117) defines decoloniality as the “dismantling of relations of power and conceptions of knowledge that foment the reproduction of racial, gender, and geo-political hierarchies that came into being or found new and more powerful forms of expression in the modern/colonial world”. To this end decoloniality aims at bringing to the fore another interpretation of the world hitherto hidden in the fallacies of modernity (Mignolo, 2005). The ‘geography of reason’ has to shift from the West to the victims of imperial machinations of the West, the former colonised struggling in coloniality (*ibid.*). In a way decoloniality differs from other critical theories in its genealogy and locus of enunciation that is outside Europe (Ndhlovu-Gatsheni, 2019). Decoloniality challenges the existing “colonial matrices of power, pedagogies and epistemologies of equilibrium” that have and continue to make Africans look down upon themselves and ‘liking Europe and America that rejects them’ (*ibid.*, 215).

Decoloniality is best understood by briefly revisiting concepts from which it emerges or in which it is grounded. Ndhlovu-Gatsheni (2019) argues that the reality of colonialism and coloniality are the sine qua non of decolonisation and decoloniality. Colonisation is difficult to define given that it cannot be easily distinguished from imperialism with the terms being often used synonymously in literature (Kohn and Reddy, 2017). However, the etymological roots show the difference between the two in that colony comes from *colonus* a Latin term for farmer and imperialism from Latin *imperium* meaning to command (*ibid.*). Thus, colonialism in the main “involved the transfer of population to a new territory, where the arrivals lived as permanent settlers while maintaining political allegiance to their country of origin” (Kohn and Reddy, 2017). On the other hand, imperialism is whereby “one country exercises power over another “through settlement, sovereignty, or indirect mechanisms of control” (*ibid.*). The two

systems are similar in that they involve political “and economic control over a territory” opines Kohn and Reddy (2017).

Ndlovu-Gatsheni (2019, 2018) summarises the domination through what he refers to as three types of empires: the physical, the commercial non-territorial, and the cognitive. The physical empire is characterised by acts such the Berlin Conference in 1884/5 that set in-motion the partitioning of Africa. Political independence partially ended this form of domination and control as it ushered in political sovereignty. However, the invisible forms of control continued through institutions and other matrices of power well after independence giving rise to coloniality. The term coloniality was introduced by Quijano and was further elaborated on by Mignolo, Maldonado-Torres and others (Ndlovu-Gatsheni, 2019). Moraña, Dussel and Jáuregui (2008:1-2) refer to coloniality as the “transhistoric expansion of colonial domination and the perpetuation of its effects in contemporary times”. Building on the works of Quijano and Mignolo, Maldonado-Torres (2007:243) defines coloniality as the:

“... long-standing patterns of power that emerged as a result of colonialism, but that define culture, labour, intersubjectivity relations, and knowledge production well beyond the strict limits of colonial administrations ... In a way, as modern subjects we breathe coloniality all the time and every day.”

Decoloniality unmasks “the darker side of modernity” (Walsh and Mignolo, 2018) and its presumed universalisms enshrined in knowledge production among others in former colonised countries (Ndlovu-Gatsheni, 2019; Mignolo, 2005). The prescriptions of the West in accounting and accounting ethics education can be understood in the context of domination and control of knowledge production. The works of Bakre, Annisette and others have unmasked the domination and control by international bodies and professional accountancy bodies in former colonised countries.

Prior to the use of the term coloniality Kwame Nkrumah had coined the term neo-colonialism to describe the continued domination and exploitation by foreign powers in Africa well after political independence (Nkrumah, 1965). This according to Ndlovu-Gatsheni is the commercial non territorial empire. The last is “the cognitive empire

[which] operates through the invasion of the mental universe of its victims” (Ndlovu-Gatsheni, 2019:208) whereby they “empty their hard disk of previous memory, and download into them a software of European memory” (Wa Thiong’o, 2009:21). The cognitive empire resides in the victim’s body and mind as argued by Nandy (1983). Wa Thiong’o (2009) argues as does Mudimbe (1994) that European memory was planted on everything the colonisers came into contact with and this has continued to the present day. First and foremost, the colonisers gave new names to places and forced the indigenous people to call the places by the new names thus effectively burying “the native memory of place” (Wa Thiong’o, 2009:9). For example, Zimbabwe was named Southern Rhodesia deriving the name from the coloniser Cecil John Rhodes. This was followed by the planting of European memory on the bodies of the indigenous people through naming (Wa Thiong’o, 2009). During the slave trade era the names of the plantation owners were given to the slaves to signify that they were ‘property’ of the plantation owners (*ibid.*). Missionaries required converts to acquire new names as evidence of the ‘new self’ in Christianity (*ibid.*). This was indeed an obliteration of memory since “names have everything to do with how we identify objects, classify them, and remember them” (Wa Thiong’o, 2009:9). Finally, the system of language was used to plant the European memory on the minds of the indigenous people (*ibid.*). This came in the form of “linguicide in the case of the diaspora and linguistic famine, or linguifam, on the continent” (Wa Thiong’o, 2009:17). In the final analysis then “To starve or kill a language is to starve and kill a people’s memory bank” (Wa Thiongo, 2009:20). Wa Thiongo (1986:3) provides a detailed exposé of how colonialism works “in the minds of its” victims:

“... The effect of a cultural bomb is to annihilate a people’s belief in their names, in their languages, in their environment, in their heritage of struggle, in their unity, in their capacities and ultimately in themselves. It makes them see their past as one wasteland of non-achievement and it makes them want to distance themselves from that wasteland. It makes them want to identify with that which is furthest removed from themselves ... Amidst this wasteland which it has created, imperialism presents itself as the cure ...”

Insidiously “imperialism presents itself as the cure” (Ndlovu-Gatsheni, 2015) of the ‘colonial wounds’ (Mignolo, 2000) it will have deliberately caused on the colonised minds. Similarly, Mazrui (2011:13) concludes “What Africa knows about itself, what



different parts of Africa know about each other, have been profoundly influenced by the West”. Ndlovu-Gatsheni (2019) points out that the cognitive and the commercial non territorial empires are inextricably linked together.

### **3.3 Key concepts of decoloniality**

Three concepts, “coloniality of power”, “coloniality of being” and “coloniality of knowledge” help in putting decoloniality into perspective (Ndlovu-Gatsheni, 2015:488). Each of these is discussed in turn. The coloniality of power has its origins in theoretical-political struggles in South America (Mignolo, 2018). The pervasiveness of coloniality of power is captured by Grosfoguel (2007:217) building on the works of Quijano and incorporating US Third World Feminist concepts whereby coloniality of power is defined as:

“...an entanglement or...intersectionality of multiple and heterogeneous global hierarchies (‘heterarchies’) of sexual, political, epistemic, economic, spiritual, linguistic and racial forms of domination and exploitation where the racial/ethnic hierarchy of the European/non-European divide transversally reconfigures all of the other global power structures.”

The bifurcation of the world into zones of “being” and “non-being” is evident in coloniality of power, with the “being” being “those in charge of the power structures and beneficiaries of modernity” while the ‘non-being’ are those at the receiving end of slavery, colonisation, imperialism and apartheid global designs (Ndlovu-Gatsheni, 2019:216). Santos (2007) uses the concept of the abyssal divide to show the same bifurcation of the world. Coloniality of power is made up of complex structures of management and control with various levels intricately held together (Mignolo, 2018). The end objective of these structures is to disseminate the rhetoric of modernity convincing populations of the supposed benefits (*ibid.*). In the main coloniality of power assists in understanding the current global configuration of power as ushered in by global modernity (Mignolo, 2018; Grosfoguel, 2007). It further assists “to analyse the modern global cartography of power and how the modern world works” (Ndlovu-Gatsheni, 2019:216).

Next is coloniality of being. Maldonado-Torres (2007) cites several scholars from which the concept of coloniality of being emerged among which are Fernando Coronil, Santiago Castro-Gómez, Oscar Guardiola, Edgardo Lander, Walter D. Mignolo, Anibal Quijano, Freya Schiwy, Catherine Walsh to mention but a few. Mignolo (2018) argues that the concept arose from the creation of the term 'human' among other things, thus giving rise to 'humans' and 'nonhumans' and vertical distinctions among humans with some being superior than others on the basis of race and colour. One consequence of this was that "indigenous peoples were classified alongside the flora and fauna: ...some indigenous people were ranked above others in terms of such things as the belief that they were "nearly human", "almost human" or "sub-human" (Smith, 2008:59,60). And as such indigenous people were "declared insensible to ethics; [they] represent[ed] not only the absence of values, but also the negation of values" (Fanon, 1963:41). Fanon (1963) argues that whenever and wherever indigenous people were described by the colonialists it was in zoological terms as if there were animals. While this may not describe every encounter with the colonialists, it shows the contempt with which indigenous people were viewed. At its worst, coloniality of being engenders a world of lordship and supremacy (Maldonado-Torres, 2007) which invariably results in those who were considered less human through colonialism wanting to be like those who reject them in every respect and rejecting for example, their own culture and language. The distinction between the conquerors and the conquered and the ethics of war underlie Descartes' *Cogito ergo sum* 'I think therefore I am' (Mignolo, 2018; Maldonado-Torres, 2007). For Heidegger (1962) the same meant 'I think therefore I AM' and the second part 'I AM' underlies the question of 'Being'.

Maldonado-Torres (2007: 252) argues that the same Cartesian formulation can be recast as "I think (others do not think, or do not think properly), therefore I am (others are-not, lack being, should not exist or are dispensable)" thus showing the deep-seated concept of coloniality of knowledge. In this context what constitutes knowledge, its production, who generates it, and its uses were and continue to be commodities of colonial exploitation (Ndlovu-Gatsheni, 2019; Smith, 2008). Mignolo (2018:137) argues that history, politics, economics, race, gender *et cetera* are all "enactments of certain types and spheres of knowledge". In this regard therefore knowledge matters the most (*ibid.*). Quijano (2007) similarly identifies knowledge as one of the key levers

of coloniality. Colonialism pushed endogenous and indigenous knowledge to the fringes into what is understood as the “barbarian” “society” (Ndlovu-Gatsheni, 2019:216). The contribution of these knowledges is rarely mentioned in the discussions of the scientific foundations of western research (Smith, 2008). At most the West treated indigenous knowledge from Africa, Asia, America and the Caribbean as new discoveries (Goonatilake, 1982) and thus commodified as western property belonging to their cultural archive and body of knowledge (Adas, 1989). However, knowledge creation and transmission are not a preserve of a certain group of people but all civilisations, kingdoms and cultures as evidenced by say the kingdoms of Great Zimbabwe and Aksum in Africa opines Mignolo (2018).

The knowledge prevalent in Africa in most spheres is framed as irrelevant and disempowering under coloniality asserts Ndlovu-Gatsheni (2019). What to do with this knowledge remains contested. For example, Ake (1979) argues that it is concomitant to get rid of the current knowledge that serves the current asymmetries of power in the world. In contrast, Fanon (1963) is of the view that such knowledge should be brought to the service of colonised. The West sees itself as the centre of legitimate knowledge but much more as “the arbiter of what counts as knowledge and the source of 'civilized' knowledge” which is claimed as universal (Smith, 2008:63). In the circumstances it is necessary to look at “the production and validation of knowledges anchored in the experiences of resistance of all those social groups that have systematically suffered injustice, oppression, and destruction caused by capitalism, colonialism, and patriarchy” (Santos, 2018:1), in short epistemologies of the South.

Santos (2018) elaborates that this is not the geographical South but the epistemological South whose people have and continue to be exposed to the vices of capitalism, coloniality and patriarchy. Such countries and people are found in both the geographical South and North, thus making the epistemological South exist in the North as well (*ibid.*). For example, in both the geographical North and South “women are often exploited at their workplaces and in addition perform long hours of free domestic work – if you count both aspects, **women overwork in comparison to men** [bold in original]” argues Bruneau (2018:3). In a paper worked on in 2010 but published posthumously in 2020, Comanne (2020:5) contends that patriarchy preceded

capitalism and that “the capitalist system feeds on a pre-existing system of oppression – patriarchy ... it compounds many of its defining characteristics”. She goes further to claim that globally women with equal qualifications and working equal hours are paid about 20% less than men (*ibid.*). In the final analysis then “capitalism uses patriarchy as a lever to attain its objectives, while at the same time reinforcing it” (Comanne, 2020:6). The knowledges of the marginalised people of the epistemological South have been considered as ‘lived’ knowledges according to Santos (2018). Ultimately epistemologies of the South are not intended to supplant epistemologies of the North but rather to promote pluriversality and further show how these epistemologies of the North brought about massive epistemicide (Santos, 2018). Creating and recognising these marginalised knowledges leads to cultural and epistemological diversity or more aptly an ‘ecology of knowledges’ according to Santos (2018). While there is diversity in knowledges the use of the term ‘ecology’ may be contested on the grounds that extinction is perfectly normal in ecology and that morality is really not a big part in ecological systems except in relation to specific species. On the whole though knowledge seems to be the cement that underlies and binds together coloniality of being and power. Decoloniality can only be successful when the three are confronted head on.

### **3.4 Epistemic injustice**

Justice in the context of knowledge systems is articulated from various standpoints such as epistemic justice (Collste 2014, 2010), epistemic injustice (Bhargava, 2013; Fricker, 2016, 2013, 2007) and cognitive injustice (Santos, 2016, 2014). This section focuses on epistemic injustice which is “a form of cultural injustice that occurs when the concepts and categories by which a people understand themselves and their world is replaced or adversely affected by the concepts and categories of the colonisers [imperialists]” (Bhargava, 2013:414). This means one culture unfairly dominates another culture (Ndofirepi and Gwaravanda, 2019). Those possessing knowledge in the dominated culture will seemingly have little or no knowledge in the new scheme of things in which the imposed dominant culture reigns supreme.

Fricker (2007) distinguishes two types of epistemic injustice, testimonial and hermeneutical injustice. Testimonial injustice is “when prejudice causes a hearer to give a deflated level of credibility to a speaker’s word” whereas hermeneutical injustice “occurs at a prior stage, when a gap in collective interpretive resources puts someone at an unfair disadvantage when it comes to making sense of their social experiences” (Fricker, 2007:1). The flow of knowledge and ideas is blocked due to testimonial injustice (Fricker, 2016). Further to this the hearer “doubts critical ideas and other epistemic” goods from the speaker which are conducive to knowledge (*ibid.*). This consequently results in a system where ignorance prevails repeatedly, which is bad for both the person whose word suffers the credibility deficit and the hearer (*ibid.*). As often is the case social groups whose culture is dominated are unable to contribute meaningful to shared knowledge resulting in what Fricker (2016) calls hermeneutical marginalisation. She thus concludes that both testimonial and hermeneutical injustice are related.

Several researchers have shown how particular groups of people or nationalities have suffered epistemic injustice. A few examples will be discussed. The issue of knowledge is indissociable from the concept of reason, and consequently who is and who is not a rational animal argues Mungwini (2017) and by extension who is not a rational animal. He traces the roots of epistemic injustice in Africa citing the works of Hume and Kant which undoubtedly “created a wide-ranging credibility deficit for Africans and all things African” (Mungwini, 2017:10). Kant is said to have remarked “This fellow was quite black from head to foot, a clear proof that what he said was stupid” (Kant, 1764:57). This is a clear case of testimonial injustice whereby one’s credibility suffers on account of one’s skin colour. It is thus part of “widespread conspiracy to deny reason to the African” notes Mungwini (2017:11). To show hermeneutical injustice Mungwini gives Tempels’ (1969:25) statement below as an example:

“We do not claim, of course, that the Bantu are capable of formulating a philosophical treatise, complete with an adequate vocabulary. It is our job to proceed to such systematic development ...”

Such a stance justified colonial conquests and subsequent “relations of dominance and subservience, which took various forms in almost all significant areas of the life of the African, including knowledge production” argues Mungwini (2017:12).

Ndofirepi and Gwaravanda (2019:584) argue that “western knowledge systems dominate in African universities” though there are efforts at Africanising curricula. The hegemonic tendency in knowledge tends to mismatch “what the university offers and societal expectations” with regard to Africanisation argue Ndofirepi and Gwaravanda (2019:584). Social activity tends to align with that of the dominant’s group’s interests. The colonial genesis of African universities partially explains their total divorce from the social cultural milieu opines Nyanhoga (2014). In all most every respect the African university is as it were a transplant from Europe and North America (Ndlovu-Gatsheni, 2018). The main purpose of these universities remains the indoctrination of foreign culture (July, 1987). In this regard Ndlovu-Gatsheni (2018:224) argues that the ‘Rhodes Must Fall’ movements in South Africa were “revolt[s] against epistemological domination and cultural extroversion”. South African universities were racially and ethnically categorised, which categorisation was meant to extend and promote western knowledge in various degrees of quantum and quality (*ibid*). Turning to African universities in general, Ndofirepi and Gwaravanda (2019) note that epistemic injustice is evident in mathematics, physics, chemistry and biology that are considered pure and cannot be tampered with by indigenous knowledge. This approach valorises western knowledge as “universal, scientific, objective, logical and rigorous” (Ndofirepi and Gwaravanda, 2019:587). Invariably universities in Africa are in essence Western universities in Africa argues Nyamnjoh (2012). In addition, Ndofirepi and Gwaravanda (2019) note that at times African knowledge systems are included but as a mere topic or a small fraction in a given module and this is evident across disciplines such as history, philosophy, psychology just to mention a few.

Muzanenhamo and Chowdhury (2021:2) argue that it is common knowledge that universities and colleges “are breeding grounds for racism, as articulated in the experiences of Black scholars in management and organisation studies” citing for example, Minefee *et al.*, 2018; Settles, Buchanan and Dotson, 2019; and Stewart,

Williamson and King, 2008. Dar, *et al.*, (2021) poignantly point out that western business schools are racist. One form of racism considers 'Whites people' as superior to all races (Grimes, 2001). Non-Whites are seen as both ignorant and incapable of producing useful scientific knowledge (Mignolo, 2009). In academia powerful White academic actors disenfranchise Black scholars on the basis of their skin colour (Nkomo, 2016; Cox, 2004; Bell and Nkomo, 1999). Knowledge from Black scholars is marginalised through the hierarchical dichotomy of 'First-Third World' or 'North-Global South' opines Alcadipani and Rosa (2011). Third World scholarship is thus considered useless, unintelligible and dangerous (*ibid.*). While Black scholars may be experts in their fields, they are disadvantaged right from the onset because of the burden of contested authority due to their skin colour (Morgan Roberts and Mayo, 2019). They are also limited in terms of resources and social networks compared to their White counterparts (Stewart, Williamson and King, 2008). There is a general reluctance to provide financial resources to Black scholars (Minefee *et al.*, 2018; Cox, 2004). In addition, Black scholars may not always carry out research in areas of their choice for one reason or the other, for example, that the research lacks 'universal' (that is Western) utility (Nkomo, 2016; Cox, 2004). In this regard Blacks are invariably pressured to tailor their research to hegemonic interests, unlike Whites opines Cox (2004). Besides the colour divide, an ideological divide may also influence funding in academia, for example a Marxist scholar may not have the same funding edge in a capitalistic environment. This is so as such research is an affront to the capitalism edifice. Muzanenhano and Chowdhury (2021:7,8) identify from literature several ways in which the racial identity of Black academics results in them suffering epistemic injustice such as the intertwining of social identities with their work; blind manuscript review process that may not stop reviewer speculation with identities; "intersection between being Black and being a woman" and "classifying of racism as a concern for Black people". For example, issues to do with racism are considered as narrow-focused minority research and hence not fit for publication in premier journals (Diaz and Bergman, 2013; Cox, 2004). Following on from this it proves difficult for Black academics to gain entry into powerful networks of global knowledge ((Ibarra-Colado, 2006), whose gatekeepers are often White males (Roberts *et al.*, 2020; Burgess and Shaw, 2010; Harzing and Metz, 2013). It is these very gatekeepers who have a final say on what constitutes good theory and hence publishable material (Mehrpuoya and Willmott, 2018; Mungwini 2018). The gatekeepers "somehow promote and try to

solidify certain ways of doing and evaluating research (e.g., by privileging studies on some relatively well-defined and endorsed issues)” argues Gendron and Rodrigue (2019:1).

### **3.5 Epistemic injustice in accounting**

In accounting gatekeepers are not only the journal editors and reviewers but international financial institutions, international accounting bodies, accounting firms who constitute the epistemic communities. Related to gatekeepers is the issue of boundaries. Brown (2010) uses the proliferation of walls as physical and symbolic boundaries designed to keep people who are the ‘us’ in, whereas the ‘them’ are kept out, thus effectively producing powerful forces of inclusion and exclusion. This is in no way different from the ‘othering’ of people through colonialism and coloniality. Boundaries are symbols of power in as much as they show fragility (Brown, 2010). In the social sciences “boundaries represent demarcations and divisions that help craft the space for particular forms of knowledge creation” opines Andrew and Cooper (2021:1). In this regard some kind of “epistemic legitimacy” is required “to assert power in ongoing work to maintain” and sustain “the boundaries within which shared understandings of valid knowledge can be circulated” (Andrew and Cooper, 2021:1). Boundary marking and border policing have similarly excluded indigenous knowledge in curricula in Africa opines Mungwini (2018). Through this, “new territorial markers were erected by which the process of disenfranchising African knowledge, including its practitioners, was accomplished” (Mungwini, 2018:7).

Epistemic authority is a direct result of boundary work (Gieryn, 1999). *Critical Perspectives on Accounting* (Vol.76, 2021) is on boundaries having been inspired by a paper by Gendron and Rodrigue (2019) on centre and peripheral research in accounting. The issue features a number of papers offering insights into boundaries from various perspectives and one is picked for discussion showing boundaries enacted by financial accounting. Gendron and Rodrigue (2019) invoke the concepts of the centre to describe accounting research that is considered core and peripheral as that which diverges theoretically, methodically and empirically from that defined as the core. Conceptually the centre “evokes ‘clarity and ‘obviousness’ regarding what



objects should be studied and how” argues Gendron and Rodrigue (2019:2). In addition, the centre involves specialisation and narrowness with regard to what knowledge is considered valid opines Alvesson and Sandberg (2014). In contrast, periphery implies some kind of haziness and nebulousness in terms of the worldview on which a study’s knowledge contribution is based (Hopwood, 2007). Hegemonic centres may be characterised by excessive protectionism and conformist thinking thus stifling innovation notes Alvesson and Sandberg (2014). Gendron and Rodrigue (2019) argue that what is considered peripheral allows opportunities for experimentation and innovation that can reverse the current stagnation in accounting research. Parallels can be easily drawn between Gendron and Rodrigue’s (2019) concepts of the centre and periphery and decolonial scholars understanding of the origins and genesis of the “colonial matrices of power” (Ndlovu-Gatsheni, 2015:489).

In support of Gendron and Rodrigues work on boundaries in accounting, Roberts (2021) looks at the boundaries in financial accounting. In particular he interrogates the accounting entity concept that invariably creates an imaginary “corporate entity whose interior is stubbornly impervious to all but economic signals” (Roberts, 2021:2). An obvious result of this imagery is “the atomistic conception of the ‘individual’ as a self-interested opportunist proffered by economics, which is then made real in the rituals of accountability within the firm” (Roberts, 2021:2). The atomistic individual is characterised by ‘I’ “with the skin as boundary that marks off an inside from an outside, and ‘my’ self from others”, thus giving a “Cartesian grounding of the self” ‘I think therefore I am’ argues Roberts (2021:2). Financial accounting creates a boundary that separates the corporate entity from the society (*ibid.*). Power (2018:35,42) argues that “for modern financial accounting to work, it must define what is inside the entity, and what is outside of the entity, and what passes between the two as a transaction”. Power (2018:19) further contends that financial accounting “is a technology for seeing and constructing that difference” between the inside and outside of organisations.

Roberts (2021:2) avers that as far as humans as a social species “are concerned, the self can only be conceived not as an entity but as relational”. There is need to question “the limited and purely economic rationale that financial accounting affords the

corporate entity to make it responsive to the needs of sentient humans” (*ibid.*, 2). The relational approach questions and problematises the very essence of capitalistic orientation of accounting grounded on the Cartesian formulation ‘I think therefore I am’, the Utopian individualistic rational man. Advocating for a relational form in the way financial accounting constructs the corporate entity opens up and allows for other worldviews that are essentially relational, such as Hunhu.

In accounting, epistemic injustice is, among others, evidenced by the presence of epistemic communities. An epistemic community is a “network of professionals with recognised expertise and competence in a particular domain or issue area ... [bonded by] their shared belief or faith in the verity and the applicability of particular forms of knowledge or specific truth” (Haas, 1992:3). A characteristic of an epistemic community which differentiates it from other groupings is that they have a common style of thinking (Haas, 1992) that provides them an opportunity to act “as an authoritative voice of advice in state decision-making” (Dunlop, 2000: 138). Often the epistemic community has two faces, one that is of experts who are there to present cutting edge solutions that enhance say accountability while the other acts to silence opposing views and stifling all forms of competition (Latour, 1987). International financial institutions such the World Bank often work with these epistemic communities in recommending “prescriptions deemed state-of-the-art in the West (often bought from and implemented by Western consultants)” that rarely speak to the local context (Lassou, Hopper and Ntim, 2021:2).

IFAC is a leading player in global accounting and public sector standards setting (Jayasinghe *et al.*, 2020). It has the support of western/global accounting profession bodies such as the Chartered Institute of Public Finance and Accountancy (CIPFA) and ACCA, the Big 4 accounting firms and professional accountancy bodies from developing countries (*ibid.*). A network of global consultants interfaces with these organisations in proffering accounting solutions in developing countries which are tied ‘to development aid’ packages from international financial institutions (Rahaman, 2010). International financial institutions together with western accounting professional associations and international accounting standard setters have been criticised for

reshaping accounting in developing countries to further western economic expansion and not development (Graham and Annisette, 2012; Schiavo-Campo, 2009). For example, the Big 4 auditing firms are interested in expanding their markets and creating employment opportunities for their members through the provision of training and consultancy services (Ashraf and Uddin, 2013). In addition, international financial institutions, western accounting professional associations and international standard setters are accused of aiding former colonial powers like United Kingdom, France among others to continue exploitation of their former colonies (Elad, 2015; Bakre, 2014, 2005; Annisette, 2000). In the context of public sector accounting reforms in Sub Saharan Africa, no substantive achievements were made for accounting practice (Mbelwa, Adhikari and Shahadat, 2019; Hopper, 2017; Lassou, 2017). This is despite the fact that international financial institutions “follow the advice of epistemic communities ...” (Jayasinghe *et al.*, 2020:2).

Epistemic injustice is evident in accounting curricula of universities in Africa where western professional accountancy associations and their branches or chapters in developing countries have a major input into curricula. In South Africa for example accounting degree programmes are accredited by the South African Institute of Chartered Accountants (SAICA) (Dowelani and Maredi, 2017). SAICA has ties with South African universities which date back to the 1920s (*ibid.*). Accreditation has seen accounting curricula in the universities being dictated by SAICA with “little interrogation” by accounting academia (Dowelani and Maredi (2017:1). The syllabi are prescribed by SAICA and universities’ accountancy departments focus their curriculum on the same (Verhoef and Samkin, 2017; Venter and De Villers, 2013). SAICA is a member of western professional accountancy bodies like IFAC and the International Financial Reporting Standards Foundation, the mother body of IASB. In this regard the prevalence of an Anglo-American capitalistic paradigm in SAICA prescriptions is beyond doubt. Universities have been relegated to a function of training students to pass examinations (for example, the Certificate in Theory of Accountancy (CTA) and not to create accounting knowledge (Verhoef and Samkin, 2017). Accountancy professional associations like SAICA have thus been criticised of colonising bodies (for example, accounting academics) to secure their status (Venter and de Villers, 2013). SAICA in particular has not advanced the development of

accounting as a discipline in South Africa with regard to its interactions with the accountancy faculty (Verhoef and Samkin, 2017; Samkin and Scheneider, 2014). In Zimbabwe the tentacles of international financial institutions and accountancy bodies is also evident in accounting curricula at universities. The World Bank Report on Observance of Standards and Codes (ROSC: A&A, 2011:28) for Zimbabwe remarks:

“There should be close cooperation between universities and professional bodies in curriculum development and review ... Teaching practical aspects of IFRS and ISA should be introduced at all universities and not relegated as a responsibility of just the professional bodies ... This will contribute to developing competent accountancy graduates capable of providing guidance in the implementation of IFRS, IFRS for SMEs, ISA, and IESBA Code of Ethics leading to high-quality financial reporting.”

It is clear from the above that Anglo-American hegemonic training in accounting is fostered through the activities of the international financial institutions and accountancy bodies. High quality financial reporting it seems can only be possible by partaking in western paradigm-drawn standards and prescriptions. For example, the Institute of Chartered Accountants Zimbabwe (ICAZ) examinations are set by SAICA (ROSC: A&A, 2011). There seems to be little or no effort to match international knowledge with local knowledge let alone interrogate the prescribed curriculum's relevance to local needs.

Turning specifically to accounting ethics, IES 4 (Revised)) which is effective from 1<sup>st</sup> January 2021 is of relevance. It prescribes “three competence areas (professional scepticism and professional judgment; ethical principles; commitment to the public interest)” (IAESB, 2019:5-6) and corresponding learning outcomes all couched in Anglo-American capitalistic framework. This is particularly so as IESs embody “one worldview” which undoubtedly imposes a “converged system of accounting education” the world over as evidenced in the vision statements of both IFAC and IAESB (Crawford *et al.*, 2014:66). Accounting and auditing have been normalised to this “one worldview” a “practice that embodies Anglo-American hegemonic logic” which assumes “that neoliberal capital markets and global investor transparency [serve] the public interest” (*ibid*). This belief is held by powerful international regulatory bodies

and professional accountancy firms (especially the 'Big 4 audit firms') (for example, Bengtsson, 2011; Humphrey, Loft and Woods, 2009; Loft, Humphrey and Turley, 2006). IESs are developed within the governance structures of IFAC. Most committees such as the Public Interest Activity Committees (PIAC) of IFAC draws membership largely from the 'Big 4 audit firms' and hailing from Anglo-Saxon countries (Loft, Humphrey and Turley, 2006). Further to this IFAC's Public Interest Oversight Body (PIOB) that is responsible for the oversight of standard setting bodies like IAESB (whose functions have now been taken over by the International Panel in Accounting Education (IPAE)) is made of nominees from International Organisation of Securities Commissions (IOSCO), the World Bank, the Financial Stability Forum and the European Commission (Crawford *et al.*, 2014). Committees of experts like the PIAC are driven by their own ideological values which undoubtedly impact on the work of standard setters like IAESB now IPAE. Invariably IESs embed values that reflect the Anglo-American hegemonic logic and "one worldview" (Crawford *et al.*, 2014).

Another important cog is the International Ethics Standards Board for Accountants' (IESBA) International Code of Ethics for Professional Accountants whose five fundamental principles are part of the learning outcomes in IES 4. Espinosa-Pike and Barrainkua-Aroztegi (2014:1127) question the universality of the principles given that "these values [principles] are highly influenced by cultural, religious and socioeconomic aspects" and thus debasing them of any supposed universality "taking into account the great diversity of culture, language, economic status and, in particular, religion differences". Further to this, IESBA membership is drawn from experts in Anglo-Saxon countries and Western Europe (*ibid.*). This inordinately shows an Anglo-Saxon tradition in their work. In this way, the epistemological paradigm of the dominant group is forced on the dominated, mostly developing countries.

Without delving into the particularities of the IESs the then standard setter IAESB also had problems of representation whereby developed countries were over-represented (Crawford *et al.*, 2014) a trend also evident in Lijimaya's analysis (2020). Out of the 13 IEBSA board members in Lijimaya's study (2020) only two members were from Africa (South Africa and Kenya). The inaugural IPAE which took office in 2019 had an

American as its Chair and Africa was represented by Nigeria with South Africa as an observer. Out of the 22 members of IPAE United Kingdom and United States of America have three members each or 13.63% apiece compared to Africa's 4.5%. Hegemonic tendencies and to some extent politics of exclusion are evident in the representation of Africa in the bodies that develop accounting education standards.

### **3.6 African traditional education**

A vantage starting point is to discuss the concept of education in general. There is general agreement on the etymological origin of the word from Latin. One school of thought opines that "it derived from the Latin *educere* ' (bring out, lead forth) (Popenta, 2014:18 ); yet another suggests origin from the Latin word *educare* meaning 'to form' or 'to train'. Behind the contestations, education seems to have an ethical dimension to it, that it should result in one being a better person. However not all education is necessarily good education. For instance, colonial education was meant to further the colonial agenda.

Balogun (2008) and Fafunwa and Aisiku (1982) among others argue that education is varied in its goals, content and methods the world over as much as there are different societies. Similarly, the concept of an educated person differs among societies and within societies with time. Schofield (1972) illustrates this by giving examples of what it meant to be an educated person among different societies at different periods of time. One example given is that among ancient Greeks one that was educated was mentally and physically balanced, whereas among the Romans it was oratory and military skills that were considered. Having said that, in modern times education has often been defined with schooling to the extent that to be educated means being literate, having gone to school, having academic certificates, to mention a few. Peters (1973) argues that to be educated is much more than having been to school but entails possession of knowledge and understanding. In traditional African societies an educated person was one who had acquired "community cultural knowledge, skills, attitudes, values, beliefs, norms and habits for the survival of society" (Balogun, 2008:122). Despite the differences on the concept of education among different societies, a similar theme runs through them. Education is conceived

as a change for the better in self, whether for the self or for the society. It follows that there is a morality dimension engendered in good education which cannot be wished away.

Western education introduced by colonialists, is one way through which the colonial matrix of power has been perpetrated during and after colonisation for most countries in the former colonised world. This type of education disenfranchised Africans “in their ontological-epistemological, psycho-cultural, socio-linguistic and therefore, developmental categories” (Abdi, 2013:66). Asante (2006) argues that vestiges of past colonial practices are reflected in the educational system of a country. Further to that, education in most African countries “remains out of context for the populations that should supposedly consume it” notes Abdi (2013:66). Colonialism in a way took “the African out of the African” argues Abdi (2013).

Rodney (1982) claims that before colonisation Africans had their own forms of education both formal and informal, whereas the formal had some aspects selectively formalised to the existential demands of the people and hence situationally responsive. In addition, there is evidence that the earliest university in the world was in Timbuktu built in the 1100 C.E. (The Patriot, 2014). Pre-existing forms of education prior to colonisation have been known under various names such as traditional or indigenous education (Adeyemi and Adeyinka, 2003). Though this education was disrupted and pushed to the fringes it survived to some extent the onslaught of colonisation and coloniality. According to Moumouni (1964) African education had four stages first childhood (0-6years), second childhood (6-10years), third childhood (10-15years) adolescence (15-16years). Traditional education used an age grade system in which those of the same age were given tasks and responsibilities in line with their age (Omolewa, 2007, Kenyatta, 1961). Thus, the stages outlined by Moumouni (1964) are but the initial stages to age 16 years, with many more stages thereafter. Traditional education continued throughout was from cradle to grave and beyond (among other tribes such as the Yoruba) notes Omolewa (2007).

Traditional education included games like wrestling; running; riddles; proverbs; poetry; local history; legends; the environment; story telling; training for healthy living; training to become a smith; cooking; dressing; hunting and farming among others at different stages (Adeyemi and Adeyinka, 2003; Fafunwa, 1974; Moumouni, 1964). Further to this traditional education “combined physical training with character-building, and manual activity with intellectual training” (Fafunwa, 1974:16).

Anderson (1970:1) asserts “Europeans did not bring the idea of formal education to Africa; in many ways this had been established in African societies long before their arrival”. The university in Timbuktu is testimony to this. There is need to interrogate the framework of traditional education and see how its various components and institutions can be usefully employed in accounting ethics education more so as there are calls in Africa “for a return to the indigenous education system, albeit in a modified form” (Adeyemi and Adeyinka, 2003:425).

### **3.6.1 Purpose and goals of traditional African education**

Societies the world over have their own systems of educating and training their youth though the goals and methods will differ (Fafunwa, 1974). In this regard therefore, what it means to be educated differs from people to people. For example, in ancient Africa, character combined with a specific skill such as hunting is what constituted an educated person (Fafunwa, 1974). Traditional education in Africa for the youth is aimed at enabling “them to develop into acceptable” (Fafunwa, 1974:20) members of the society and continues in adulthood “as a lifelong process for the average African, to foster unity and citizenship in the immediate environment in which the African finds himself or herself” (Adeyemi and Adeyinka, 2003:430). Fafunwa (1974:20) outlines what he considered seven cardinal goals of traditional education:

- “1 To develop the child's latent physical skills.
- 2 To develop character.
- 3 To inculcate respect for elders and those in position of authority.
- 4 To develop intellectual skills.



- 5 To acquire specific vocational training and to develop a healthy attitude towards honest labour.
- 6 To develop a sense of belonging and to participate actively in family and community affairs.
- 7 To understand, appreciate and promote the cultural heritage of the community at large.”

Adeyemi and Adeyinka (2003:430) argue that the above goals fit well with “the goals, contents, methods and evaluation techniques of the modern-day institution, although the *modus operandi* may be different”. They go further to show how the seven goals can be categorised under the cognitive, psychomotor and affective domains. Goals two, three, five, six and seven constitute the affective domain, while goal one is the psychomotor domain and goal four is the cognitive domain. However, it would seem that goals three, six and seven promote a communitarian ethos that is distinct and more pronounced in African societies. Despite this, individualism existed, and in as much as it did it was within the umbrella of society, argues Sifuna (2008). Goals three, six and seven are expressive as they have to do with unity and consensus in the community (*ibid.*). The young generation were socialised into the norms and beliefs of the wider community and hence acquired community identity (Sifuna, 2008) through goals six and seven. Whatever roles children were expected to play this was within an all-embracing network of kinship relations that came with corresponding rights and obligations (*ibid.*). In addition, goals one to seven are in line with what has been considered by others (for example, Omolewa 2007) as the main “goal of traditional education [*viz.*] to produce a complete individual, a lifelong learner who is cultured, respectful, integrated, sensitive and responsive to the needs of the family and neighbours” (Omolewa, 2007:596). It follows that Adeyemi and Adeyinka’s argument may hold with respect to some USA universities that have a liberal arts curriculum that focusses on the development of a whole person than merely technical skills.

Development of character is regarded as the cornerstone of traditional education (Fafunwa, 1974). The society at large participates in the education of children to ensure that they are “sociable, honest, courageous, humble, persevering and of good report at all times” (Fafunwa, 1974:21). Samkange and Samkange (1980) note

traditional education is education by the society for the society. Character training entails a child taking lifelong instruction from adult members of society; learning from seeing how others behave and through lessons inculcated in various taboos, proverbs, folktales and other witty sayings (Fafunwa, 1974). Appropriate sanctions were employed to ensure that a child learnt good morals and in this regard the rod was not spared. The importance attached to character training undoubtedly makes traditional education in this area 'severe' opines Fafunwa (1974).

Respecting elders, peers and those in authority is closely related to character training. Greetings play an important part in this regard. For example, a son-in-law (*mukuwasha*) among the Shona is supposed to *wombera* (greet) the in-law (*tezvara*) (Samkange and Samkange, 1980). Intellectual training is through observation, imitation and participation among others (Fafunwa, 1974). The child learns the local geography and history and this education is often given by the elders.

Proverbs and riddles are also used in intellectual training. Some games and songs teach children lifelong skills such as counting among others. Another goal of traditional education is vocational training through agricultural training; trades and crafts; professions such as soldiers and tax collectors (Fafunwa, 1974). Most of the vocational training was in the form of apprenticeships, notes Fafunwa (1974). Traditional education makes a person conscious of his/her role as a member of the family, extended family and the community (*ibid.*). The last goal is the perpetuation of culture of a given society. Hunhu which is part of traditional education in Zimbabwe and other parts of Africa meets the goals as outlined by Fafunwa (1974). In addition, Hunhu has the much-needed ethical education, that of character of the moral agent, the accountant, which is required in accounting ethics education.

### **3.6.2 Principles and content of traditional education**

Ocitti (1973) identifies five principles of traditional education *viz.* preparationism, communalism, perennialism wholisticism and functionalism. These are discussed to show that African societies just like any other had a system of educating one according to the standards they saw as valuable and worthwhile within their society.

Preparationism meant that both formal and informal education was meant to prepare both children and adults for later roles in life as adults or elders respectively (Sifuna, 2008; Adeyemi and Adeyinka, 2003). Further to this “children developed a sense of obligation towards the community and grew to appreciate its history, language, customs and values” (Adeyemi and Adeyinka, 2003:432). This contrasted with colonial education which in the main left students “with just enough knowledge to alienate them from the soil and make them contemptuous of their brothers who have remained in the villages, but they are incapable of using this semblance of education, of which they are so proud, to earn a living” (Antonetti, 1925:53). Colonial education in many ways was associated with wage labour, a fundamentally capitalist phenomenon. In traditional vocational education whatever skills were learnt were meant for sustenance of oneself and one’s family and not for employment.

Children belonged to the community and hence it was the community’s duty to educate and discipline children (Mabovula, 2011; Waghid, Van Wyk and Adams, 2005; Adeyemi and Adeyinka, 2003; Samkange and Samkange, 1980). Learning thus involved all members of the community and learning styles were similar at community level (Ogbo and Ndubisi, 2020). Besides the communal responsibility in raising children, people would take turns to work in each other’s fields, for example what is referred to as *nhimbe* or *humwe* among the Shona. This highlighted “the human person as inherently communal being embedded in a context of social relationships and interdependence, and never as an isolated, atomistic individual” opines Mabovula (2011:38-39). This is the principle of communalism that enhanced social cohesion or unity.

The content of traditional education was determined by the community in line with dictates of the environment (physical, social and spiritual) (Adeyemi and Adeyinka, 2003). The education inducted children to their immediate and future roles in society (Ogbo and Ndubisi, 2020). This aspect is what Ocitti (1973) refers to as functionalism. Semali (1999) recalls his youth in the Kilimanjaro area in Tanzania and shows the interplay of the physical environment to the traditional education he received:

“My mother never passed the opportunity to alert me about the different plants which were treatments for snake-bites, spider bites, and many other remedies for headache, stomachache, and so on. My father often warned me to remember not to cut certain trees or shrubs for feeding the animals.” (Semali and Kincheloe, 1999:9)

The import of the above is that what is learnt in childhood prepares one for their adult roles as both parent and teacher of one’s children and so continues the cycle to posterity.

In addition, the social environment had a bearing on the content of traditional education. Among others, the content included respect for elders, maintaining familial relations, cognisance of wider societal obligations and subordination of individual interests to those of the community at large (Samkange and Samkange, 1980; Tiberondwa, 1978; Snelson, 1974; Ocitti, 1973). Children were taught to propitiate spirits whether they be the good or bad ones (Adeyemi and Adeyinka, 2003). Religion played and continues to play an important role in the community where values like honesty, hospitality, respect and solidarity are emphasised (Castle, 1966; Ocitti, 1973).

Closely linked to functionalism is perennialism which ensured that children learned their heritage for passing on to posterity. Traditional education taught the values necessary for the survival of the cultural heritage (Sifuna, 2008). Finally, the aims, content and method of traditional education were inextricably interwoven such that being a farmer did not preclude one from for instance, building their own huts or engaging in hunting (Sifuna, 2008). There was multiskilling which rendered children in their adult life jacks of all trades and masters of all argues Ocitti (1973). Thus, traditional education incorporated wholisticism.

In many ways colonial education and current education in Africa is disconnected to the principles of traditional education discussed above. The community’s responsibility as the principal educator of the child as implied in the African adage ‘*It takes a community to raise a child*’ has largely dissipated due to introduction of western education (Semali

and Stambach, 1997). Black (2016) similarly (on her blog describing the experiences of the Filipino on the imposition of American type of education after their defeat in 1902) argues that western education “radical[ly] shift[s] the locus of power and control over learning from children, families, and communities to ever more centralized systems of authority” where there is the class teacher, the senior teacher, deputy head, head and others. While teachers are indeed adults who deserve respect this has come at the expense of elders in the communities, whose wisdom is now less valued (Black, 2016). Further to this traditional education was both acquired and lived thus facilitating intergenerational communication which according to Boateng (1983:322) ensured:

“the smooth transmission and continuous preservation of the values and traditions of a society from one generation to the other ...[as well as a] peaceful transition from youth to adulthood and create[d] an understanding between the generations of the proper roles of each in the society.”

Globalisation has widened the disconnect more so with consumerisation of education (Sifuna, 2008). Both globalisation and western education has among others seen the breakdown of African communities, loss of indigenous cultures and the relentless imposition of western values in the said communities (*ibid.*).

### **3.7 Language of instruction**

Fanon (1967:18) comments “a man who has a language consequently possesses the world expressed and implied in that by that language”. This remains an apt description of how language has continued as an instrument of colonisation, coloniality and other such global configurations that continue to wreak havoc on the once colonised in Africa and other parts of the world. Language is both a repository and carrier of culture and thus a way of connecting with the world of the people concerned opines Wa Thiong’o (1993, 1986). Abdi (2013:74) adds that language is a:

“powerful life bridge that connected people to their social and physical environments, attached reasonable meanings to their overall cosmologies, affirmed their ontological locations vis-à-vis their families and communities, enfranchised their historical and cultural groundings, positively shaped their

expectations and aspirations, and assured their confidence to live viable lives that are subjectively liberated and communally linked.”

Colonial education effectively resulted in what Wa Thiong’o (2009) refers to as ‘*linguicide*’ whereby Africans have been severed from their mother tongue and hence culture through the learning and use of foreign languages, for instance, in education and government. Mungwini (2013:83) adds that “language represents a distinct worldview and epistemology, the mandatory introduction of foreign languages was one of the decisive elements in the forces that helped to redefine the epistemological terrain in Africa”. The foreign languages or ‘killer languages’ (as put by Mungwini, 2013:83) introduced in the education system effectively obliterated indigenous languages and ways of knowing argues Mungwini (2013).

There are efforts to resuscitate African languages in the education sector as seen for example in the UNESCO sponsored ‘The Intergovernmental Conference on Language Policies in Africa’, held in Harare from 17-21 March 1997. One outcome of the conference is the Harare Declaration on the use of indigenous languages in school instruction. Despite this, there is still resistance. The *Continental Education Strategy for Africa* (CESA, 16-25:55) notes that:

“parents want their children to also master fluency in internationally recognised languages such as English, French, Arabic but research demonstrates that it is important that children are introduced to numeracy and literacy in their mother tongue for improved learning outcomes in the long term.”

Issues to do with epistemological decolonisation are thus pushed to the fringes as parents focus on the professional success of their children which is more assured for speakers of foreign languages such as English (Abdi, 2013). When African countries gained political independence the ‘sword and the bullet’ were merely replaced by the ‘chalk and board’ as new instruments of colonial subjugation (Wa Thiong’o, 1987). Use of foreign languages alienated Africans to the extent of refusing education in their mother tongues (Brock-Utne, 2000) yet colonisers like the British through the *Phelps-Stokes Fund Report* of 1922 recognised such need as observed by Lewis (1962) that:

“... the value of the Native tongue is immensely more vital, in that it is one of the chief means of preserving whatever is good in native customs, ideas and

ideals, and thereby preserving what is more important than all else, namely, native self-respect.”

Epistemological decolonisation thus requires a “new appreciation and revival of African languages” (Abdi, 2013:75). Alexander (2006:9) suggests the little progress in this area is due to:

“... the political economy of the post-colonial state. The dependency relations that have characterized, and continue to characterize, these states have ineluctably determined the continuity of the colonial era languages of power ...”

Mahatma Gandhi is said to have argued that the four years he took learning subjects like Chemistry and Algebra in English would have been reduced to one year had the instruction been in his mother tongue (Ezeanya-Esiobu, 2019). Gandhi (1962) argues that Japan scored successes in science and technology education due to the use of their indigenous language in learning and instruction, a fact also attested to by CESA 16-25 noted above. In this regard linguistic renaissance is necessary in Africa (Mungwini, 2013) to effectively bring about “the resurrection of African memory which in turn calls for a fundamental change of attitude towards African languages” (Wa Thiong’o, 2012:1529).

### **3.8 Indigenous knowledge**

Closely related to traditional education is the concept of indigenous knowledge. Through what has been described as coloniality of knowledge, indigenous knowledge was destroyed in these cases of epistemicide (Dastile and Gatsheni-Ndlovu, 2013; Santos *et al.*, 2007). Colonialism first repressed everything that did not fit with the imperial goals while at the same time appropriating what were considered useful (Quijano 2007). The concept of indigenous knowledge has received varied definitions over the years (see for example, Akena, 2012; Altieri 1995; Ejike, 2020; Mapara, 2009; Mawere 2014, 2012; Purcell, 1998; Shizha 2013). Whichever definition one settles for, indigenous knowledge is intended to maintain and improve livelihoods of the respective people through their interaction with both the natural and spiritual environment and other people. Though these forms of knowing were contemptuously destroyed and side-lined they were context relevant and remain so and hence the call to resuscitate them in one form or the other (Mawere, 2015). There is need to revisit

the past not to stay there but take what is useful in the present or a critical reappropriation of indigenous knowledge as put by Mungwini (2013). This will ensure that Africa is repositioned as a centre of legitimate knowledge or more aptly through “the production, validation and justification, legitimation, refinement, maintenance, distribution, mediation and utilization of various forms of certified knowledge” (Outlaw 2003:159). ‘Certified knowledge’ exists where there is evidence that a certain level of knowledge has been acquired. Ideally the certification should be done by Africans themselves based on an African worldview, unlike the current scenario whereby Africa plays no part in the adjudication of knowledge claims (Makinda, 2007). It must be mentioned that it is those Africans that believe in true epistemic freedom of Africa who can champion the cause. This is important as the question of knowledge has been intimately intertwined with the definition of man, race and ethnicity. Rationality was denied to Africans, Amerindians, Australasians and “all the indigenous peoples of their respective countries from time immemorial” opines Ramose (1999:1). Aristotle confirms that all people have a quest for knowledge. However, under colonialism and coloniality, this was declared not to hold for the indigenous people mentioned above who were deemed “incapable of producing knowledge” (Mungwini, 2017:113). This is of course a fallacy and monumental lie that has and continues to cause numerous injustices on indigenous peoples. Indigenous people have been denied their right as producers of knowledge. This denial is epistemicide which is “the decimation or near complete killing and replacement of endogenous epistemologies with the epistemological paradigm of the conqueror” (Nyamnjoh, 2012:129). Knowledge is as per the definition of the dominant group or the conquerors (Masaka, 2018). In this way knowledge of the indigenous people was pushed to the periphery (Santos, 2006) and ‘sole legitimacy’ was “conferred to the dominant group’s knowledge paradigm” (Masaka, 2018:288). However, the sole legitimacy and “the intellectual dominance of the Western model [on knowledge] has derived not from its inherent and unequivocal superiority, but rather from the political dominance of those who believe in its superiority” (Banuri 2011, 30). Hence the clarion call “by indigenous peoples for the inclusion of their knowledge traditions into the domain of formal and legitimate knowledge” submits Mungwini (2016:527). Fonn *et al.* (2018) argue that the research output of Africa in 2008 was 27 000 published papers thus constituting less than 1% of global research output. To this end Africa remains “trapped by the enduring colonial domination in [its] ways of knowing, seeing and imagining” (Ndlovu, 2018:95). Worse



still “Africa is dependent on international publishing infrastructures and requires the West to legitimise its knowledge production” argues Thondhlana and Garwe (2021:7). That being the case, it may be worth to ask the question ‘To what extent have Africans tried to create and use their own infrastructure to legitimise their knowledge production?’

There is obviously no single path or strategy to bring to the centre or demarginalise indigenous knowledge, reappropriation is but one among many. Reappropriation does not entail doing away or replacing Western knowledge but making use of Africa’s ancestral heritage to move forward (Hountondji, 2002) and in the process move towards “polycentric global epistemology in which different forms of knowing, from Africa’s diverse cultures, can contribute to finding solutions to the problems confronting the world” (Mungwini, 2013:92). Indigenous knowledge in its different forms is within the aegis of decoloniality which envisages ecology of knowledges and pluriversality (Santos, 2018).

### **3.9 Conclusion**

The chapter laid the conceptual framework for the thesis within the decoloniality perspective. The three key concepts of decoloniality that is: coloniality of being; coloniality of power; and coloniality of knowledge are well illustrated in the section on epistemic injustice in accounting and accounting ethics. The chapter further amplified how accounting is complicit in the colonisation and coloniality agendas by perpetrating the dominant Anglo-American capitalist worldview. This has resulted in the main, marginalisation of other worldviews, Hunhu included, which is an epistemic injustice. In a way therefore accounting supports Maldonado-Torres’ (2007) re-interpretation of the Cartesian view where the world is bifurcated into zones of the superior and the inferior with the former colonisers being superior and the former colonised as less superior.

Hunhu is one of the epistemologies of the South which colonialism, coloniality and modernity have wreaked havoc on by pushing to the periphery. Despite this as discussed in chapter 2, Hunhu has somewhat been resilient and not dead and buried.

The imposing of the epistemology of the coloniser on the colonised or the dominant on the dominated is a form of epistemic injustice. In this regard forms of epistemic injustice were discussed ultimately showing the knowledge terrain in accounting ethics education. Knowledge is neither a domain of a single quarter nor universal but local and contextual. Using decolonial lens, knowledge is explored in the context of traditional education and how colonisation, coloniality have and continue to impact on education in Africa. Hunhu though miffed by currents of coloniality, is still part of traditional education in most parts of Africa, with a strong emphasis on character building. In this regard therefore the principles and goals of traditional education were interrogated to explore their relevance or otherwise in accounting ethics education. Language of instruction in education in Africa remains a potent weapon that has and continues to be used in committing *linguicide* and destroying and replacing indigenous language with 'foreign killer languages'. In addition, language was and still is the vehicle for destruction of indigenous knowledge and universalising Anglo-American knowledge as the only valid and legitimate knowledge.

## **CHAPTER 4**

### **RESEARCH METHODOLOGY**

#### **4.1 Introduction**

The chapter discusses how the study was conducted. It lays out and justifies the research approach, philosophy, design, methods, data collection and analysis procedures. An indigenous worldview was settled for. The current universalism presumed in western accounting education prescriptions and the dominance of the Anglo-American capitalist worldview is problematised. Developing countries like Zimbabwe are subjected to the Anglo-American hegemonic logic due to colonial legacies, globalisation/modernity and other such factors. A decoloniality philosophy further allowed Hunhu to be situated as one of the epistemologies pushed to the periphery to enable the interrogation of accounting ethics and consequently align it with a worldview that is essentially African and speaks to the social context of the indigenous people of Zimbabwe. Such “counter-hegemonic struggles are needed in almost every domain of existence in Africa including the epistemic domain in order help usher in a vision of the future that resonates with the people’s own definition of existence” asserts Mungwini (2018:4). A qualitative survey design (Jansen, 2010) was employed to gather perspectives of accounting faculty, accountants in practice and philosophy faculty and a few other stakeholders on the inclusion of Hunhu in the undergraduate degree accounting ethics curricula of Zimbabwean universities.

#### **4.2 Context**

As earlier stated, the research sought to answer the following question:

What are the perspectives of Zimbabwean scholars and accountants in terms of the inclusion of Hunhu in accounting ethics curricula in Zimbabwean universities?

The main question was further broken down to facilitate an in-depth analysis, as follows:

- How is accounting ethics currently taught to accounting undergraduate students in Zimbabwean universities?

- What views exist in terms of whether Hunhu should be included? And why/why not?
- In light of the ongoing education sector reforms in Zimbabwe, what suggestions are there of how Hunhu might be included?

The above are exploratory questions which left the research open to un-envisaged possibilities on having Hunhu as an alternative to western philosophies in accounting ethics undergraduate curricula. Introducing Hunhu to accounting ethics is essentially bringing a different epistemology to the dominant western epistemology as espoused under IES 4. Hunhu, an African worldview is one of those epistemologies that was pushed to the periphery due to colonisation, coloniality and modernity. This brings to the fore the question of knowledge, its nature, production and context. Therefore, in this regard the study interrogated the dominant western epistemology in accounting education generally and specifically IES 4 on accounting ethics. A qualitative survey (Jansen, 2010) was also conducted to investigate the perspectives of accountants and scholars in Zimbabwe on the inclusion of Hunhu in accounting ethics curricula. Participants in the survey were indigenous Zimbabweans brought up under Hunhu (as deduced from the interviews) but had received western education.

### **4.3 Research Approach**

Creswell and Creswell (2018) succinctly refer to a research approach as ‘the plans and the procedures’ required to execute a research effort. In this regard, the current study explored the inclusion of Hunhu into accounting curricula of universities in Zimbabwe. Hunhu as mentioned elsewhere is multi-faceted (Mandela, 2006). It is invariably intertwined with the daily lives of Zimbabwean people and thus cannot be exhaustively discussed without finding out the perspectives of some stakeholders involved in accounting ethics education. It was then necessary for the researcher to interact face to face with the participants in seeking their views on Hunhu in accounting ethics curricula.

A qualitative survey provided an expedient lens through which Hunhu was explored *vis-a-vis* the western philosophies that currently inform accounting ethics education. The word survey is typically understood to mean “a systematic method of gathering

information from entities for the purpose of constructing quantitative descriptors of the attributes of the larger population of which entities are members” (Groves, *et al.*, 2004:4). Quantitative surveys in general aim at describing statistical distributions in the population (Jansen, 2010). On the other hand, a qualitative survey aims at determining the diversity of a topic of interest or more aptly it is a study of diversity and not central tendency measures (Jansen, 2010). In this study the topic of interest is Hunhu and the teaching of accounting ethics to accounting undergraduate students in Zimbabwean universities. The concern of the study had nothing to do with distributions or frequencies but rather the different views held by different parties, that is accountants (practising and faculty) and philosophers on the topic of study.

In this study, views of the following categories of people were solicited:

- a) accountancy faculty;
- b) practising accountants; and
- c) Zimbabwean philosophers and scholars of Hunhu.

Accountants whether in academia or in practice are an important constituency in any investigation on whether or not to introduce Hunhu to accounting ethics. Similarly, Zimbabwean philosophers and scholars who have and continue to engage in the Hunhu discourse offer philosophical insights which are equally important.

#### **4.4 Research philosophy**

Philosophical ideas underlie every research effort, though they may remain hidden (Slife and Williams, 1995). There are certain basic beliefs or worldviews that guide the research effort (Guba, 1990). Held (2019) contends that there are multi worldviews emanating from the multiple readings or understanding of the world. Worldviews are also referred to as paradigms and this study uses worldviews. A worldview is a human construction (Denzin, 2010; Guba and Lincoln, 1994) whose basic beliefs can only be believed but not proved (Guba and Lincoln, 1994). The particular worldview chosen by a researcher has a bearing on whether the research will be quantitative or qualitative and consequently on data collection and analysis methods. Which particular worldviews are brought by a researcher to the inquiry, is still the subject of

ongoing debate (Creswell and Creswell, 2018). In qualitative research worldviews have been grouped into the big four that is post positivism; constructivism; transformative and pragmatic (Romm, 2018). The grouping leaves another worldview, positivism which influenced post positivism. However, there have been growing calls for a sixth, the indigenous or postcolonial indigenous worldviews (Romm, 2015; Buntu, 2013; Chilisa, 2012; Russon, 2008; Wilson, 2008; Smith 2008). Indigenous scholars argue that indigenous worldviews need their own space (Chilisa, 2012; Held, 2019; Kovach, 2009; Romm, 2018; Wilson, 2008), for them to meaningfully converse with the dominant worldviews. The next subsection discusses indigenous worldviews and related assumptions (axiology; ontology; epistemology and methodology) (Guba and Lincoln, 2005) in relation to the study.

#### **4.4.1 Indigenous worldview**

Indigenous worldviews arose in the late 20<sup>th</sup> century when indigenous scholars started expressing dissatisfaction with the dominance of western or Anglo-American worldviews (Held, 2019). It must be noted that there is no consensus on who is indigenous with the term being “fraught with tensions related to ethnicity, race, colonization, and culture” (Cram, Chilisa and Mertens, 2013:13). Some understanding of who indigenous people are can be construed from the *United Nations Declaration on the Rights of Indigenous Peoples* (2007:3) which states that:

“indigenous peoples have suffered from historic injustices as a result of, inter alia, their colonization and dispossession of their lands, territories and resources, thus preventing them from exercising, in particular, their right to development in accordance with their own needs and interests.”

This is particularly true of people from the former colonised countries in the world. The study adopted the meaning implied in the declaration to define indigenous peoples. Chilisa, Major and Khudu-Petersen (2017) maintain that an indigenous worldview is one whose axiological, ontological and epistemological assumptions are informed by the history, culture, lived experiences and philosophy of those marginalised by Anglo-American worldviews. Mertens (2020a) notes in particular that indigenous worldviews are characterised by interconnectedness of the living, non-living human beings, animate and inanimate beings as enshrined in concepts such as Ubuntu in Africa.

Despite their localised nature, indigenous worldviews across the globe have a common understanding of interdependence and interconnectedness (Kovach, 2009; Steinhauer, 2002; Graveline, 1998). Another similarity in indigenous worldviews lies in their metaphysical conceptions which some argue arise out of the close connection between indigenous peoples and the physical environment (McKenzie and Morrissette, 2003; Henderson, 2000). This close connection has been tampered with by modernity especially in urban areas. The underlying intent of this worldview is decolonisation followed by indigenisation (Chilisa, Major and Khudu-Petersen (2017) and reparations (Mertens, 2020a). The use of indigenous worldviews is itself part of decolonisation when research is in indigenous peoples' worldviews resisting all forms of oppression they suffered and continue to suffer due to colonisation (Chilisa, 2012; Smith, 2008; Wilson, 2008). It is in this regard a means of addressing inequities and discrimination as reflected in Figure 2 under the axiology assumptions. Denzin and Lincoln (2008:3) argue that indigenous methodologies and epistemologies “embody a critical politics of representation that is embedded in the rituals of indigenous communities” and thus forms of critical pedagogy.

An overview of the indigenous worldview is shown in Figure 2 based on extant literature. Indigenous worldviews are characterised by a relational axiology. For most African societies the axiology is grounded in Ubuntu aphorism ‘I am we, I am because we are’ which shows the relational ontology (Chilisa, 2012). Chilisa and Mertens (2021) outline several principles in the relational axiology namely: relationality; respect; responsiveness; reciprocity; responsibility; reflexivity; decolonisation and spirituality. In Figure 2 spirituality is shown as spiritually symbiotic and at the centre interlinked to assumptions of the indigenous worldview which are interconnectedness; principles; social justice and distribution of rewards; sustainability of a health environment and addressing inequities and discrimination.

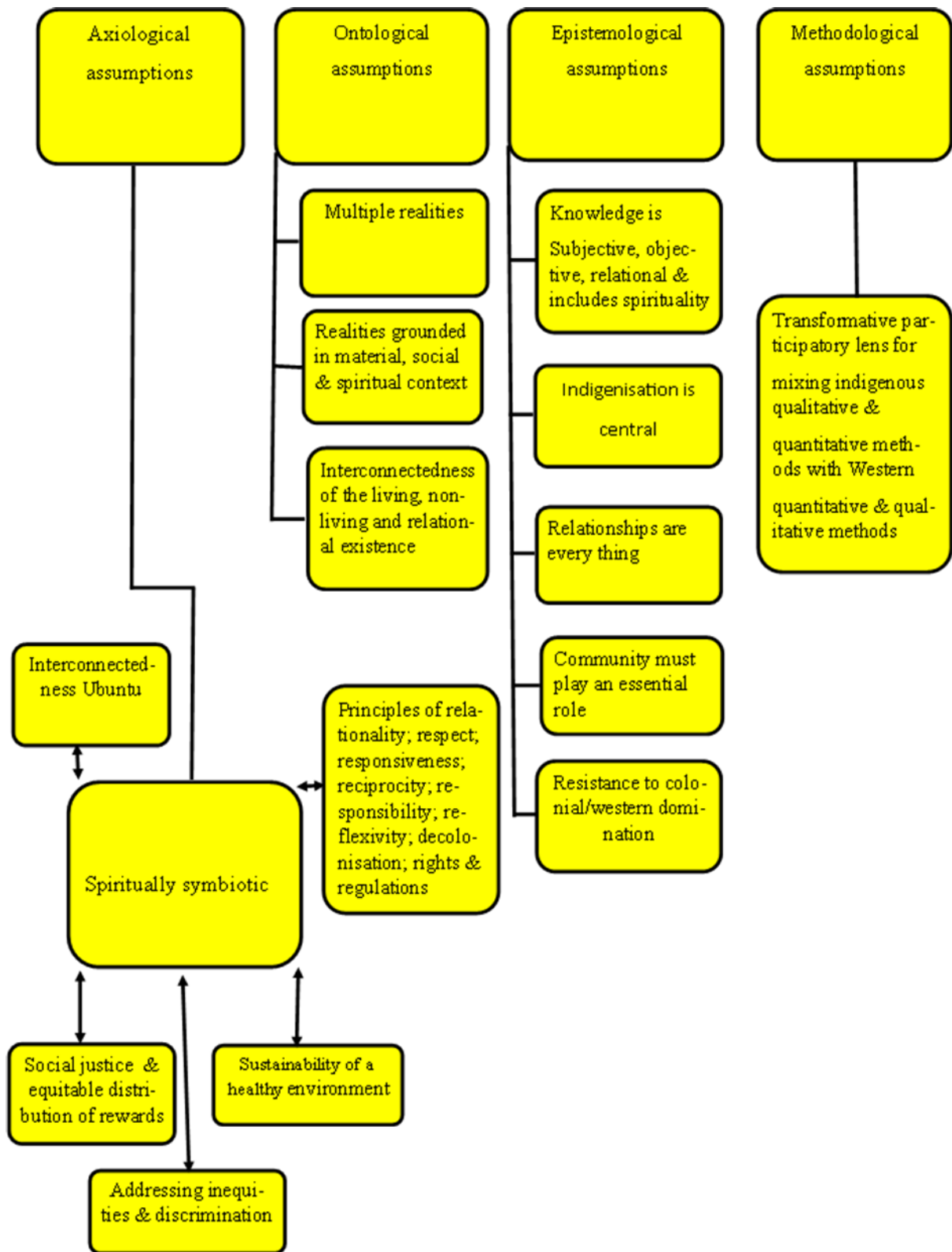


Figure 2 Indigenous worldview adapted from Chilisa and Mertens (2021); Mertens (2021); Romm (2018); Cram and Mertens (2015); Louis (2007)



A discussion of the spiritually symbiotic aspect in the relational axiology follows. Akena (2016) as cited in Romm (2018:30) argues that “spirituality is the foundation upon which the wellbeing of most Indigenous societies are anchored”. Similarly, Chilisa and Mertens (2021) note that spirituality is critical for indigenous peoples. Among others a sound economic system is premised on the good welfare of the living and non-living in both the “physical and metaphysical world” argues Akena (2016) in Romm (2018:31). The economy embraces biodiversity whereby the land for example, provides for the wellbeing for humans/animals/plants and the reverse is equally true (Akena, 2016, in Romm, 2018). This aspect therefore links with the assumption on the sustainability of a healthy environment. According to Chilisa and Mertens (2021) indigenous people value sacred sites and certain spiritual practices. Also related to spirituality are divine blessings that come to human beings when their endeavours are in sync with the natural environment. Arguably therefore “all social, economic, political and ecological aspects of life with their interdependency [are] anchored on the spiritual” (Akena 2016, in Romm, 2018:31). It is therefore important in research that involves indigenous peoples to be sensitive to the spiritual dimension even if it may not be that specific or explicit.

The principle of relationality is based on the ‘I/we’ relationship (Chilisa and Mertens, 2021). This places emphasis “on belongingness, togetherness, interdependence, relationships, collectiveness, love, and harmony” (*ibid.*, 247). With this in mind indigenous research should value community strength and their contribution as knowers to the research purpose and objectives (*ibid.*). This is what Louis (2007) also calls relational accountability that entails indigenous peoples’ dependence and all their “relations, be it air, water, rocks, trees, animals, insects, humans, and so forth” (Steinhauer, 2002:72). Responsibility requires indigenous research to pursue justice in all its forms and above all resist dominant ideologies that have and continue to oppress indigenous peoples (Chilisa and Mertens, 2021). Social justice ensues from responsible research ethics (*ibid.*) This should pave way for the restoration, protection and revitalisation of community knowledge for sustainable interventions (*ibid.*). Closely tied to responsibility is reflexivity. Throughout the research journey from inception to completion it is important to be guided by the I/we which from an Ubuntu (Hunhu) perspective reposes attributes of compassion, care, togetherness and empathy

argues Chilisa (2012). The said attributes enshrined in Ubuntu may disrupt and decolonise inherent deficit thinking (Chilisa, 2012). Another principle is respectful representation. This entails listening intently to the indigenous peoples as equal research partners and doing away with the know-it-all mentality on part of a researcher (Steinhauer, 2002). This extends to the treatment of knowledge shared (Louis, 2007). In all this it is pertinent for a researcher to be humble, generous and patient (*ibid.*). Research informed by indigenous worldviews has to be responsive and culturally sensitive throughout, learning, taking note of changes and adapting as necessary to the context (Chilisa and Mertens, 2021). Also inherent in the relational axiology is the principle of reciprocity. Essentially all “research is appropriation” (Rundstrom and Deur, 1999:239) and benefits should accrue to both the indigenous peoples and the researchers (Louis, 2007). The research should be guided by indigenous protocols (Smith, 2008). Generally indigenous protocols include ways of interacting with indigenous people that respects their traditional way of being. This in a way dovetails with the assumption of social justice and equitable distribution of rewards assumption suggested by Chilisa and Mertens (2021).

The last principle is that of decolonisation. Research has to speak to the realities of the oppressed and be informed by knowledge and practices inhering in the specific communities of indigenous peoples (Chilisa and Mertens, 2021). Louis (2007:133) adds that decolonisation enables indigenous peoples to “take control of their cultural identities, emancipate their voices from the shadows, and recognise Indigenous realities”. Decolonisation includes the struggles by indigenous peoples to assert their humanity (which colonialism and colonality either denied or demeaned) as well as reclaim their histories and lost hope (Smith, 2008). A relational ethic is inherent in the struggles of indigenous people to assert their humanity and reclaim their history (Cram and Mertens, 2015). There is a commitment to equity when indigenous people are allowed to assert their humanity like any other and fairness ensues when, for instance, research “grows from people’s needs, experiences and indigenous knowledge systems” (Chilisa, Major and Khudu-Petersen, 2017:328). This way then social justice is attained when inequities and discrimination are addressed.

The relational axiology in the indigenous worldview is also premised on interconnectedness. Though indigenous peoples are heterogeneous there runs a distinctive notion of connectedness between people and the physical environment (Smith, 2008). According to Chilisa (2012:109) “the web of connections of people with each other and with living and non-living things” are profoundly expressed in the Ubuntu aphorism “I am because we are; we are because I am”. The import of the aphorism is that an individual’s existence and being is inextricably linked to that of others and the self (*ibid.*). The connectedness of human beings living and non-living, animate and inanimate beings is with the past, present and the future opines Cram, Chilisa and Mertens (2013). In most cases it is the spirituality bond that links the past, present and future in indigenous cosmology (Mertens, 2021).

The indigenous worldview assumes multiple socially constructed realities (Held, 2019). Reality is constructed through the specific indigenous knowledge of the communities involved. In this regard reality is contextual and spiritually bound posits Chilisa and Mertens (2021). The realities are marked by the interconnectedness between the living and non-living and relational existence (Mertens, 2020a; Chilisa, Major and Khudu-Petersen, 2017). It is these connections that help frame what is considered real. The nature of ‘being’ for example in Southern Africa is informed by the Ubuntu aphorism ‘I am because we are’ argues Chilisa Major and Khudu-Petersen (2017). This shows the communitarian ethic of Ubuntu which is in contrast to the Cartesian individualistic approach ‘I think therefore I am’ (Goduka, 2000). The community defines a person’s identity and not “just from a moment of encountering another person; it comes from a continuum of shared being (called having a relationship)” (Forster, 2010:246). Love and harmony (and equally hate and disharmony) among people and communities are a result of relations that subsist between the living, and non-living (living dead, part of the spirit world) (Chilisa and Malunga, 2012; Chilisa and Preece, 2005). Reality thus includes a spiritual and material existence for most African indigenous peoples (Carroll, 2008). Everyday greetings in African communities include asking of the wellness of others, their families and the non-living is a clear testimony of the ‘I am because we are’ adage (Chilisa *et al.*, 2016).

Knowledge in the indigenous worldviews is a social construction arising from the interconnectedness of the living, the non-living, ancestral spirits and the environment (Chilisa, *et al.*, 2016). Indigenous knowledge is passed on to generations with no particular generation owning it (Goduka, 2012). Thus, indigenous modes of knowing are communally centred. This is different from western theories of knowing that are vested in individuals (Chilisa, *et al.*, 2016). Knowledge comes from multiple sources such as “languages, legends, folktales, stories, and cultural experiences ...; cultural artifacts such as sculpture, weaving, and painting; ...music, dance, rituals, and ceremonies such as weddings and worshipping” notes Chilisa (2012:100). It is through these knowledge sources that meaning is conveyed (Chilisa, 2012; Carroll, 2008). Modernist western civilisation was founded on an edifice of supposed white supremacy and racialised ways of knowing (Scheurich and Young, 1997) side-lining non-dominant epistemologies in the process. The myth of modernity universalises western knowledge and marginalises knowledge from the former colonised of the world in Africa, Latin America, Caribbean, Asia and other parts of the world. Colonialism and modernity ushered in epistemic injustice through disciplines like management and accounting to name but a few (Sauerbronn, Ayres and Lourenço, 2017; Ibarra-Colado, 2006). It is therefore pertinent that indigenous research is heard and articulated within its own worldviews as argued by Walsh (2011), thus resisting colonial/western epistemological domination. This way the research process helps assert indigenous peoples’ rights and sovereignty (Smith, 2008) as “they understand themselves through their own assumptions and perspectives” (Chilisa, 2012:13). In essence this speaks to decolonisation and consequently indigenisation as in the relational axiology principle discussed elsewhere. In all this relationships are pivotal and so is the role of the community in reclaiming, recentring and revitalising indigenous epistemologies.

Indigenous worldviews make use of transformative participatory lens for mixing indigenous quantitative and qualitative methods with western quantitative and qualitative methods (Chilisa and Mertens, 2021). Voices of the oppressed and marginalised should be privileged, in furtherance of human rights and social justice (Cram and Mertens, 2015). Indigenous peoples are involved from the onset of the research to its completion (Chilisa, 2012). However, in some instances it is not

possible for researchers to have prolonged dedication to indigenous communities during the research process due to other commitments (Knudson, 2015; Lincoln, 2001).

#### **4.5 Research Design**

There are several qualitative research designs among which are narrative, case study, ethnography, phenomenology, grounded theory, symbolic interactionism, participatory and clinical (Creswell and Poth, 2018; Mertens, 2020b; Lester, 1999). The current study is basically phenomenological and what follows is a justification of the research design. Phenomenology assumes that human behaviour is determined by the phenomena of experience as opposed to objective, physical reality that is external to the individual (Cohen, Mannion and Morrison, 2007). It thus explores the phenomenon from the perspectives of those who have experienced it or are experiencing it (Teherani *et al.*, 2015) or in other words the meaning, essence and structure of an individual's or group's lived experience of the world (Patton, 2002; van Manen, 1997). Phenomenology has two broad groupings namely descriptive/transcendental and interpretive/hermeneutic phenomenology (Sloan and Bowe, 2014). The differences in the two types are with respect to ontological and epistemological assumptions and philosophical origins, a researcher's role in data collection and analysis (Neubauer, Witkop and Varplo, 2019). For example, in descriptive/transcendental phenomenology an effort is made to bracket a researcher's subjectivity during data collection and analysis; whereas in interpretive/hermeneutic phenomenology a researcher is not free from bias and actively interprets the phenomena (*ibid.*). Over the years other approaches developed that bridge descriptive and interpretive phenomenology such as "lifeworld research, post-intentional phenomenology and interpretive phenomenological analysis" (Neubauer, Witkop and Varplo, 2019:91). In addition, phenomenological research designs overlap with other qualitative designs like ethnography and symbolic interactionism (Lester, 1999).

A phenomenological research study places emphasis on the phenomenon or object of study (Creswell and Poth, 2018). Objects of study in the current research are accounting ethics curricula and Hunhu, an African worldview and ethical theory of

Bantu people in mostly sub-Saharan Africa. Research participants (26 in total) were indigenous Zimbabweans broadly categorised into accountants and philosophers. There is no fixed number of participants for a phenomenological study with suggested ranges being 3 to 25 (Creswell and Poth, 2018; Polkinghorne, 1989). The participants should however form a heterogeneous group (Creswell and Poth, 2018) as was the case with the accountants and philosophers. Accountants were further subdivided into accountancy faculty and practising accountants and thus heterogeneous as well. Similarly, philosophers had another subgrouping consisting of participants who were not philosophy faculty but nonetheless were considered well-informed on Hunhu according to some philosophy faculty. Though to some extent the participants formed a homogeneous group of indigenous Shona speaking Zimbabweans. As such the objects of study, accounting ethics in curricula and Hunhu were explored from the perspectives of indigenous Zimbabweans from varied disciplines, namely accountancy and philosophy.

Interpretive phenomenology assumes multiple realities. Lopez and Willis (2004) argue that an individual's or group's conception of what is real is influenced by their daily lives. Context is important as "wine acquires its unique character from the soil and climate in which the grapes are grown" (Mungwini, 2018:2). The experience of some phenomena is inextricably linked to an individual's history and culture in which they are raised (*ibid.*). If this is the case participants in the study were perceptibly linked to Hunhu which is part of their culture as indigenous Zimbabweans. Participants to the study gave their consent to participate on the understanding that Hunhu was part of their lived and living experience. Further to this individuals' experience of being is influenced by their background (Neubauer, Witkop and Varplo, 2019). From Heidegger's perspective individuals have situated freedom that allows them to make choices, which are however, "circumscribed by the specific conditions of their lives" (Neubauer, Witkop and Varplo, 2019:94). In the Ubuntu aphorism referred to earlier an individual's existence and being is inextricably linked to that of others and the self (Chilisa, 2012).

A researcher, like the participants in all research approaches is also influenced by personal historical experiences and culture (Neubauer, Witkop and Varplo, 2019). After all, “It is the researcher’s education and knowledge base that lead him/her to consider a phenomenon or experience worthy of investigation” (Neubauer, Witkop and Varplo, 2019:95). This is particularly true for the current study carried out by an indigenous Zimbabwean and thus duly influenced by Hunhu. Interest in Hunhu in accounting ethics education was motivated by the absence of an ethical theory that speaks to the African context in accounting curricula in Zimbabwean universities. Further to this. the current researcher having practised as an accountant prior to being accountancy faculty was aware of the dominant epistemology that informed accounting arising from colonisation and coloniality/modernity. Thus, in the context of the study the researcher’s subjective perspective could not be bracketed and was essential to the inquiry. Another potential impact on a researcher could be “transformation of consciousness, heightened perceptiveness, increased thoughtfulness” (van Manen, 1990:163) arising from the fact that phenomenological research “is often itself a form of deep learning” (*ibid.*). If van Manen’s postulations be true, then this should be evident in the conclusions drawn by a researcher at the end of the research journey.

Creswell and Poth (2018) note that one of the challenges of phenomenological research is getting participants who will have experienced the phenomena under study. A careful selection of the participants is therefore necessary. In the current study locally, based philosophers identified where those who had and continued to engage on scholarly work on Hunhu. Next two philosophers who served at the same institution with the researcher were approached. These assisted in contacting philosophy faculty at other universities. Accountants both faculty and practising were identified through formal and informal networks since the researcher was one of them.

Interpretive/hermeneutic phenomenology has similarities with the indigenous worldview discussed elsewhere in this chapter. Multiple socially constructed realities are assumed in both interpretative/hermeneutic phenomenology and the indigenous

worldview. Furthermore, the conception of being is not defined in terms of Cartesian dualism.

#### **4.6 Research Methods**

A widely used data collection method in qualitative studies is interviews. Semi-structured interviews were used in this research. These enable for better planning and time management as well as allow interviewees to address issues they consider relevant, but which may not have been anticipated in the structured part of the process. Where necessary the interview guide was constantly revisited to include new insights gained. An obvious disadvantage of a semi-structured interview is that it requires a lot of tact on part of the interviewer especially when interviewees' get carried away with certain aspects of the topic under discussion. However, this turned out to be an advantage as this gave rich material for the study. This is particularly so given the nature of Hunhu and the different professional backgrounds of the research participants.

Interviews are based on personal interactions and thus the results are negotiated and contextual (Silverman, 2006, 2000; Fontana and Frey 2000). Interviews provide contexts in which participants can ask questions, seek clarification, elaborate on ideas and additionally explain their own perspectives. This can however give the interviewer room to manipulate the interview to suit his/her own end (Harris and Brown, 2010). Furthermore, social desirability bias may arise in the responses due to the interpersonal nature of interviews (Yin, 2009; Richman *et al.*, 1999). This is however discounted given that an interview can be treated as a social encounter where knowledge is actively constructed rather than a neutral conduit or source of distortion (Holstein and Gubrium, 2004). That, being the case there is no consensus on the research modes that may thus be susceptible to such (Richman *et al.*, 1999). It is further asserted that interviews are contrived and do not fully reflect a respondent's point of view (Lankshear and Knobel, 2004). This is also true for any research approach. Since this was not an ethnographic study, natural settings in which the participants would be observed and interviewed were not necessary. Even if an interview may not fully reflect an individual participant's point of view this is mitigated



through the interviewing of several participants on the same issue through which general perspectives may be drawn. Interpretive phenomenology requires reflection on part of the researcher on each interview held and also make use of this in interpretation.

The research made use of face-to-face interviews with interviewees. Oei and Zwart (1986) argue that interviews held face-to-face may give rise to strong affective responses. Where face to face interviews are concerned a researcher gets immediate feedback and can take cues from non-verbal communication such as body language. Throughout the course of this specific study, a learning journal documenting such cues was maintained. Notes were taken during the course of the interviews, followed by post interview reflections in the evening after the interviews. This assisted in making decisions on validity; emerging questions and early themes in the study. In addition, face to face interviews enabled the building of rapport with the participants. All the 26 interviews were done face to face.

Research has found that people may simultaneously hold conflicting views which may result in seemingly contradictory responses (Marton and Pong, 2005; Pajares, 1992). Contradictory responses may point to other unexplored avenues in the research, such as unresolved personal dilemmas and may thus be more interesting than straight forward responses. Brewer, *et al.* (2004) point out that participants may fail to recall events or have a poor memory or be subjected to other external factors which may result in them inadvertently providing inaccurate responses. This was not a major issue in this research as interviewees gave their own views on the issues probed rather than recollections of historical events which would require memory. To this end no view or perspective can be considered inaccurate. Views or perspectives can be different, and even contradictory, but not inaccurate. Harris and Brown (2010) contend that despite the weaknesses, interviews remain popular means of data collection.

In this study interviews were undertaken within the context of interpretive phenomenology. A few remarks are therefore necessary. The positivist goal of having an interview in a sterilised context to produce a replica of the social world is questioned

(Miller and Glassner, 2004). In phenomenology, interviews are designed such that discursive answers are obtained as opposed to yes or no answers (Høffding and Martiny, 2016). Knowledge regarding the phenomenon of study is obtained when a researcher and the participants interact in the interviewing process (Alhazmi and Kaufmann, 2022). Thus, versions of the world become a co-creation and a co-construction between a researcher and participants (Miller and Glassner, 2004). Interviews can still provide information about the social world of the participants (Miller and Glassner, 2004; Latour, 1993; Harding, 1987). Though, symbolic, interviews provide a means for exploring the views of participants within the context of cultural reality (Miller and Glassner, 2004; Charmaz, 1995). Within the context of this study, participants' views on Hunhu in relation to accounting ethics education were in no doubt influenced heavily by their culture as Zimbabweans. Participants "sometimes respond to interviewers through the use of familiar narrative constructs, rather than by providing meaningful insights into their subjective view" (Miller and Glassner, 2004:127). The familiar narrative constructs include the cultural narrative from the culture of which interviewees belong and equally participate in (Richardson, 1990). With this also comes the shared meanings and understandings within a given culture all of which have a bearing on an interviewee's responses. The dominance of "already established cultural standards" on individuals is apparent in any interview context (Schmitt, 1993:126). Such factors did not in any way detract from the objectives of the study but rather assisted in understanding the perspectives of the participants on Hunhu and accounting ethics education.

Another contextual factor highlighted is the social categories of the interviewees' vis-a-viz that of the interviewer (Miller and Glassner, 2004). These demographic issues (for example, gender, age, class) may have both negative and positive effects on the research. Some social distances may engender trust while others mistrust and suspicion. Lack of primary membership to a group may create problems in that the interviewer/researcher may not "know enough about the phenomenon under study to ask the right questions" (Miller and Glassner, 2004:128). In the context of the study, two broad categories existed, that of accountants and philosophers. The interviewer/researcher belonged to the accountancy faculty, which are part of academia and so is philosophy faculty. This made it relatively easy to reach out to both

practicing accountants and philosophy faculty. The interviews afforded the philosophers the opportunity to 'recognize' themselves as 'experts on a topic of interest' (Miller and Glassner, 2004). In many respects most of the philosophers were and continue to be deeply engaged (scholarly) in various facets of Hunhu and are experts in this regard. Most have authored several articles on Hunhu and four of them have PhD theses on various aspects of Hunhu. Explicit from the social groupings is the fact that the interviewer is "not an invisible, anonymous voice of authority, [but rather] a real, historical individual with concrete, specific desires and interests" (Harding, 1987:9).

#### **4.7 Population and sample**

Zimbabwe had fourteen universities, of which nine were state and five were private universities at the time of the study. Only two universities did not offer accounting degrees. Zimbabwean scholars and philosophers involved in the Hunhu discourse are found in the philosophy or religious studies as well educational foundations departments of the various universities in Zimbabwe. Practising accountants were drawn from accounting firms as well as technical officers of the constituent bodies of the PAAB.

The purpose of sampling in qualitative research is to explore views of the participants rather than to count opinions (Gaskell, 2000). The thrust in phenomenological research is not to generalise to the population but to develop insights and an in-depth exploration of the phenomena (Onwuegbuzie and Leech, 2007b). To this end therefore, Alhazmi and Kaufmann (2022:8) argue that the focus in phenomenological research is "on the intensity of participation and the diversity of the participants". Similarly, a decolonial scholar, Santos (2014, 2012) argues "diversity of the world is infinite" and by extension its people. Despite the diversity, phenomenological research assumes some commonality of human experiences referred to as the essence or invariant structure of the experience (Johnson and Christensen, 2014). With respect to this study, the inference drawn is that there are certain common and consistent experiences and understandings of Hunhu across the research participants. Interpretive research goes further in seeking to understand how particular people in

particular contexts might experience a phenomenon differently (Johnson and Christensen, 2014). While the research participants in this study were indigenous Zimbabweans, some were philosophers others accountants and above all different people which could, as Johnson and Christensen (2014) suggest, bring out differences in perspectives and somewhat distinct experiences.

Some have suggested sample sizes ranging from as little as two to as many as 50 participants depending on the research design (Creswell, 2014; Morse, 1994). In a study to describe sample sizes in five selected methods to qualitative research in health sciences and education Guetterman (2015), found a mean sample size of 87 in the studies reviewed. Worth noting is the fact that samples sizes have increased in comparison to those observed and suggested by Creswell (2013) and Morse (1994) (Guetterman, 2015). On the other hand, Mason (2010) found a mean sample size of 31 in PhD dissertations with typical sizes being 10, 20, 30 and 40. These findings together with suggestions made by Creswell (2014) and Morse (1994) among others provided useful guidance for the study.

Still others like Emmel (2013) warn against relying on suggested sample sizes. Merriam (2009:80) argues that "there is no answer" as far as qualitative sample sizes are concerned. Instead, sample size is contingent upon many factors (Guetterman, 2015) some of which are: availability of resources (Patton, 2015; Merriam, 2009; Gaskell, 2000); research questions; the data collected; the data analysis (Merriam, 2009); the topic; the design (Gaskell, 2000; Morse, 2000) among others. Sandelowski (1995:183) adds that "judgment and experience in evaluating the quality of the information against uses to which it will be put" is involved in determining sample sizes in qualitative research. The issue of sample sizes in qualitative research is thus contested.

Ultimately, a sample has to be both appropriate and adequate (Morse and Field, 1995). The adequacy of a sample is apart from the sample size, determined by the appropriateness of the data (O'Reilly and Parker, 2012). Appropriate data is relevant data that speaks to the research objectives. A sample is adequate if it sufficiently

answers the research question (Marshall, 1996). O'Reilly and Parker (2012:193) argue based on the works of Morse *et al.* (2002), that the "sufficiency of sample size is measured by depth of data rather than frequencies and therefore, samples should consist of participants who best represent the research topic". The decolonisation principle in the indigenous worldview implies that participants in the sample should fulfil the quest for "democratization of knowledge, de-hegemonization of knowledge, de-westernization of knowledge, and de-Europeanization of knowledge" (Ndlovu-Gatsheni, 2015:492) through their perspectives on Hunhu in accounting ethics curricula. Hence the participants were indigenous Zimbabweans for which Hunhu is part and parcel of their culture and worldview. Indigenous African scholars, proponents of decolonisation call for "a world in which multiple voices and alternative ways of being and knowing cannot only be recognised but celebrated" (Mungwini, 2018:4). Even then, non-indigenous scholars like West (2014), have offered critical perspectives on the vitality of Hunhu in areas such as business ethics and the associated problems. These perspectives motivate for more nuanced research on Hunhu, thus further improving it. This is in sync with interpretive phenomenology that assumes subjective knowledge and multiple realities. A sample made up of participants considered most suitable (by a researcher) in the circumstances, enhances the richness of information obtained. Richness of information is also an important consideration in qualitative sampling (Kuzel, 1992). Fusch and Ness (2015:1409) consider rich data as that which is "many-layered, intricate, detailed, nuanced, and more". In the context of the study accountants and philosophers were considered suitable to provide the richness and depth of data sufficient to answer the research question.

Participants in their various categories were interviewed till saturation was reached (Jansen, 2010). Saturation means data collection (in this instance interviews) continues until no new insights emerge as guided by the objectives of the study (Green and Thorogood, 2004). This was observed within the three strata of the study. For example, accountancy faculty were interviewed till no new insights emerged within the context of the study. O'Reilly and Parker (2013) argue that saturation can be achieved within particular areas of interest provided that the research has a focused idea and set parameters. Interview guides for the different participants categories were drawn

such that the same questions were asked to multiple participants thus achieving some consistency on areas of focus (Guest, Bruce and Johnson, 2006). This assisted in achieving saturation. A researcher needs to be clear how saturation is reached in any study (O'Reilly and Parker, 2012). It is also important to describe the salient features of the interviews with regard to saturation issues more so "as there are arguments relating to saturation and quality within each interview" (*ibid.*, 194). In this regard special attention was paid to both the length and number of interviews held (Onwuegbuzie and Leech, 2007a). The interviews took between 30 and 90 minutes.

The concept of saturation, while persuasive, is equally contested. The question has been, at what point would one reach saturation given the varied sample sizes given by different authors? In any case most researchers claim to have achieved saturation, something that can never be proven (Morse, 1995). Worse still most research lacks a description of what saturation means and how it was achieved (Bowen, 2008). To others, saturation is inappropriate (Dey, 1999) because it is 'a matter of degree' as argued by Strauss and Corbin (1998). Despite this, there are certain general principles on saturation that are agreed upon such as when there is nothing new in terms of data, themes, coding and the study can be replicated (Guest, Bruce and Johnson, 2006). It is possible to reach data saturation in interviews argues, Fusch and Ness (2015) especially when no new insights or themes emerge with each new interview. However, this is contested, as saturation may not necessarily be achieved in some interviews especially the unstructured ones. Even then the number of interviews needed for a qualitative study are not easy to quantify (Bernard, 2012). For example, Guest, Bruce and Johnson (2006) in their experiment claim to have achieved saturation after conducting 12 interviews.

The research employed three purposive sampling strategies. Critical case sampling enables a researcher to select a few important cases that "would yield the most information and have the greatest impact on the development of knowledge" (Patton, 2015:276). This was with particular regard to Zimbabwean philosophers and scholars who had and continue to engage in Hunhu discourse directly. Only those who had published in refereed journals or had their PhD thesis on Hunhu or covered aspects

of Hunhu were considered as part of the sample. In addition, only members of this group resident in Zimbabwe at the time of the study were interviewed for convenience. Admittedly, this left out well published Zimbabwean philosophers and scholars plying their trade outside the country. Furthermore, indigenous elders were left out because of the publication criterion outlined above. These undoubtedly, may have added important insights to the study. However, their views were considered as part of the larger body of knowledge in the literature review which informed the conceptual framework of the study.

With regard to the accountants, the research employed purposive stratified sampling. This group, though fairly homogeneous was subdivided into practising accountants and accountancy faculty. Whether one was a practising accountant or accountancy faculty was expected to influence one's perspectives on the inclusion or non-inclusion of Hunhu in accounting ethics curricula. The subgroupings were meant to enlist detailed perspectives on Hunhu in accounting ethics curricula of Zimbabwean universities.

A third approach employed was snowballing within the three strata of participants. Referrals made by participants on certain areas where they felt others were more knowledgeable or had unique knowledge were followed up. This proved more useful as the research progressed.

The age ranges of participants are given in Table 3 below.

Table 3 Age of participants

Participants	30-40years	41-50years	51+years	
	5	6	15	26

The participants were mature and were in a position to offer perspectives on Hunhu drawing not only from their academic endeavours but real lived experiences. Purposive sampling was employed in picking participants considered more knowledgeable on the area of study. Female participants made mention of issues to

do with gender on being truthful in marriage, mothers as role models, how *mitupo* (totems) influenced endurance even in situations of gross domestic violence and perceived gender (in)equalities among different ethnicities in Zimbabwe. Of note was the absence of female participants among the philosophy faculty which could be a reflection of the gender imbalance in philosophy faculty in Zimbabwean universities. Alternatively, this could be explained by the sample selection criteria where the researcher was influenced by scholarship on Hunhu drawing on philosophy faculty resident in Zimbabwe at the time of the study as well as snow balling in selecting philosophy faculty.

Accountancy faculty surveyed were drawn from seven universities in Zimbabwe. All participants were Black Zimbabweans, Shona speaking and Hunhu is a living and lived experience for them. The Shona population constitutes 80% of the population of Zimbabwe. Furthermore, as already discussed, significant commonality exists among Bantu speaking people in terms of the concept of Hunhu broadly defined.

A good number of the participants held doctoral degrees (38%) distributed as follows: six philosophy faculty with three of them being full professors; two among the other group (designated PHFAO and referred to by philosophy faculty as having substantial knowledge on Hunhu) with one of them a political figure in Zimbabwe; one accountancy faculty and one practising accountant. The political figure was particularly useful in providing the rationale behind the implementation of far-reaching reforms in primary and secondary education in Zimbabwe after the government of Zimbabwe adopted Hunhu as the philosophy for education (Nziramasanga, 2017:15). All practising accountants had a minimum of a first degree and some professional accountancy qualification and held titles ranging from finance managers to general managers, chief executive officers in both the private and public sectors. All other accountancy and philosophy faculty had a minimum of a masters' degree (and a professional qualification in the case of accountancy faculty) as required by state and other private universities. Thus, the perspectives of the various participants were informed by expertise and experience in their areas of speciality as well as their lived experience on Hunhu. An obvious drawback on the participants was their western



education, which may have been deleterious of certain aspects of Hunhu as compared to elders in the rural areas, who were not part of the sample.

#### **4.8 Reflexivity in qualitative research**

In qualitative research, researchers themselves are the key instrument in collecting data (Creswell and Creswell, 2018; Creswell, 2016; Marshall and Rossman, 2016; Hatch, 2002). Further to this qualitative research is interpretive whereby “the inquirer is typically involved in a sustained and intensive experience with participants” (Creswell and Creswell, 2018:304). Similarly, Cunliffe (2011:226) argues that researchers “bring their intellectual bags with them, making sense and completing their research with their own community traditions, assumptions, language and expectations in mind”. This has a bearing on the object of the research and impacts on the research design, processes and outcomes of the research effort (Haynes, 2017; 2012). It follows that the positionality of researchers is critical (Berger, 2015). This is referred to as reflexivity. It is therefore necessary within the context of the inquiry for researchers to “explicitly identify reflexively their biases, values, and personal background, such as gender, history, culture, and socioeconomic status (SES) that shape their interpretations formed during a study” (Creswell and Creswell, 2018:304). To this Haynes (2017) adds aspects such as age; ethnicity; theoretical; ideological position and value-systems which should be equally considered. In the context of accounting research Haynes (2017:4) notes that “if accounting researchers have worked in accounting practice this will influence their pre-suppositions and understandings about the profession’s culture and behaviours...”. This should not be construed to mean that a researcher should necessarily experience the object of research.

A researcher’s positionality is informed by their ontological, epistemological and methodological positions (Haynes, 2017). Objectivism, subjectivism and inter-subjectivism play an intermediating role (Cunliffe, 2011) on the paradigmatic positions outlined by Haynes (2017). Of note in the current research the intermediating aspect was inter-subjectivism that resonates with the indigenous worldview. Inter-subjectivism draws on the relational ontology (Cunliffe, 2011) implying that a

researcher is involved in the process of meaning making together with the participants (Haynes, 2017).

With regard to the current research, I am a Black African, Shona speaking and my lived and living experience is rooted in Hunhu, an African worldview. At the start of this research in 2018, I had more than 10 years of university teaching in various accounting modules. Prior to joining academia, I worked in commerce for 14 years holding various accounting positions. I witnessed various unethical practices among both employees and students. Employees were engaged in fraudulent activities that prejudiced their employers financially and they in turn lost their jobs and were convicted. In academia students were involved in various forms of academic dishonesty, resulting in some of them being given various sanctions which in extreme cases resulted in expulsions. As noted elsewhere Haynes (2017:4) argues that the experience of the object of research by a researcher may ultimately “influence their pre-suppositions and understandings about the profession’s culture and behaviour”. My first encounter with accounting ethics in academia, is when I was asked to teach the first ever module on ethics at undergraduate accountancy degree level. In an effort to contextualise the course I picked on a newspaper article “*Chiefs lose ‘grave’ case against Econet*” by Daniel Nemukuyu of Nehanda Radio (10 December 2012) and asked the students to apply the American Accounting Association ethical decision-making model. Most of the students submitted that despite the supposed benefits of mobile communication arising from the installation of the base station, the peoples’ traditions, chiefly their spiritual life had been tampered with. This was so because the graves on the ancient burial site had been desecrated and the place of worship was no more. On reflection it was apparent that what may be ethical using one lens may not be so when some other lens is used. It was here that the thought of looking at ethics using a different worldview was conceived.

The chosen lens was Hunhu as an alternative to western philosophies in the undergraduate accounting curricula at Zimbabwean universities. It was clear, as Cunliffe (2011) opined that a researcher brings an ‘intellectual bag’ intending to complete the research informed or influenced by their own community traditions,

values, language and assumptions. Though western schooled because of the colonial heritage this did not in any way make me entirely forget my indigenous roots. Western schooling and training as an accountant in the Anglo-American capitalistic worldview led the conception of the research exploring whether or not Hunhu can be an alternative to western philosophies. Interaction with the research participants and literature then led to the belief that teaching accounting ethics using western worldviews ignoring Hunhu is an epistemic injustice and perpetration of coloniality. The research then employed the indigenous worldview whose ultimate objective is decolonisation.

During the process of data collection done through interviews the norms and beliefs of indigenous Zimbabweans took centre stage. Interviews were marked by greetings and reciprocal informalities on the wellness of the researcher and participant, family and work as is typical in African traditional greetings. For example, one participant based outside Harare enquired "*Makafamba mushe here kubva Harare? Marara kupi? Mune hama here muno? Ndinovimba hamuna kutambudzika*". Loosely translated "Did you travel well from Harare? Where did you put up for the night? Do you have relatives here? Hopefully you did not face any problems". This was captured in the reflexive diary as showing the caring nature enshrined in the relational African worldview. The current researcher as an indigenous Black Zimbabwean found the questions natural, comforting and welcoming rather than untoward or as an invasion on one's privacy.

Participants drew on their lived and living experience which, on reflection, resonated with those of the researcher in this study. Examples were given of the role played by *zviera* (taboos) in traditional education and how these would be relevant in the teaching of accounting ethics. Some of the things I had also experienced first-hand, like getting lost in sacred mountains and this assisted in interpretation of the data. The reflexive diary was used by the researcher to capture how the positionality of the researcher influenced the research throughout the various stages. It increasingly became clearer to the researcher that accounting and accounting ethics were predominantly enmeshed in the Anglo-American capitalist worldview and in need of

decolonisation to speak to the African realities. The reflexive diary was maintained and updated after every interview reflecting on the interview.

#### **4.9 Data collection and analysis procedures**

Data collection and analysis is often not a straightforward affair. Some data collection methods such as interviews may require recording and transcription something which some participants may find uncomfortable. The interviewer forestalled this by asking for permission from the participants to record and transcribe the interviews. Interview data was analysed using thematic analysis.

All interviews were conducted in English by the researcher, though all participants were in fact Shona. This was done to reduce the loss of meaning involving translation from Shona to English. Further to this there are some discipline specific concepts and terms for which terminology is still to be developed in Shona. This is so because accounting and accounting ethics have been taught and learnt in English in Zimbabwe. However, there were instances where participants used Shona especially in expressing proverbs and the relevance of mother tongues as a medium of learning and instruction. These were translated during the transcription stage. All the big accounting firms and professional bodies are based in Harare, the capital city of Zimbabwe and thus were easily accessible to the researcher. Appointments for the Harare participants were made by phone calls followed by visits on the agreed times. Potential participants were either known personally by the researcher or were referrals got through snowballing. Zimbabwean universities have similar academic calendars. The researcher combined student assessment visits with visits to participants outside Harare. Once the itinerary for students' assessment outside Harare was known, the researcher called participants outside Harare and scheduled appointments.

An interview protocol for asking questions and recording answers was developed for use during the interviews. The interview protocol is a tool used to enhance the interview. Creswell (2014:194) suggests the following components in the interview protocol:

- Date; place and interviewee
- Instructions for the interviewer for ensuring consistency between interviews
- Key question at the beginning followed by several questions and then a concluding remark
- Probes or follow up questions
- Leaving spaces between questions for recording responses
- A statement thanking the participant
- Develop a log to keep record of information obtained and whether or not its primary or secondary

Three interview schedules (Appendices A, B and C) were developed targeting the different participant groups. For example, the interview schedule for accountancy faculty had questions probing the current state of accounting ethics education. Philosophy faculty and other used one interview schedule and practising accountants had one specifically for them. However, all the interview schedules had similar questions that captured the main themes such as motivation for Hunhu in curricula; Hunhu values; who should teach Hunhu and why? Notwithstanding this, there were follow up questions to clarify issues a participant may have raised or to buttress the questions on the interview guide. In carrying out the interviews the interview and interviewee contexts were considered.

#### **4.9.1 Interview context**

There have been calls for researchers to take into account the interview context from both the participant and interviewer perspectives (Vogl, 2013; Schultze and Avital, 2011; Myers Newman, 2007). This is particularly so since interviews can be “seen as negotiated accomplishments of both interviewers and respondents that are shaped by the contexts and situations in which they take place” (Fontana and Frey, 2000:663). In this regard Oltmann (2016) suggests the following: interaction effects; non-verbal language and cues; time and costs; location of participants; sensitivity of topics; technology problems; interviewer safety; and note taking as some of the contextual factors that are important from the interviewer’s perspective. Only those relevant to the study are discussed in the ensuing paragraphs.

Face to face interviews incur substantial costs in terms of time and financial resources since the interviewer has to travel to the interviewee's preferred location. While this may be the case, it is preferable to make the interviewee comfortable, by conducting the interview in their chosen location ((Doody and Noonan, 2013; Hay-Gibson, 2009; Malta, 2009; Minichiello, Aroni and Hays, 2008; Opdenakker, 2006). The researcher combined interview visits with other work-related visits to cut on costs. Where this was not feasible the researcher made use of funds allocated for the purpose through the bursary award. In addition, the majority of participants were in Harare. Geographical distribution was thus not a major constraint for the study.

The topic for the study, Hunhu though contested, was not considered sensitive. There was no danger posed to the interviewer. Recording devices may breakdown in the course of face-to-face interviews (Kazmer and Xie, 2008). Two audio recorders were used to mitigate the risk of one failing. After each interview backup copies were made on the researcher's computer and flash. Notes were taken during interviews to both supplement audio recordings and capture non-verbal cues (Oltmann, 2016). In addition, notes were used to record particular insights that arose in relation to the interview. To strike a balance between the volume of notes taken during interviews and the need to reduce potential distractions only key words and phrases were taken down and reflected upon after each interview (Doody and Noonan, 2013). Note taking enabled the interviewer to check that all questions were answered (Opdenakker, 2006). Besides note taking serves as a fall-back position in the event of recording equipment failure though this was not experienced during the interviews. Note taking may be distracting and obtrusive to the participant (Knox and Burkard, 2009). This was forestalled by asking for permission from the participants to both record and take notes during the interview. All effort was made to try and make the process less detracting by also paying attention to nonverbal cues during interviews.

Lastly from the interviewer perspective non-verbal language and cues were equally considered. In face-to-face interviews as was the case in the current study, "non-verbal language and cues can be very rich, including dress, body language, mannerisms" opines Oltmann (2016, paragraph 18). This assisted in directing the interview, discerning for example areas the interviewee was not comfortable with. Though extra information obtained could be added to the verbal answer of the participants (Wilson,

2012; Opdenakker, 2006), this was not done in the current study. This was particularly so since non-verbal data can be ambiguous and difficult to interpret (Irvine, Drew and Sainsbury, 2012; Novick, 2008; Burnard, 1994). In addition, interaction factors that may have a bearing on the interviewee are “observable characteristics of the interviewer, such as class, race, and gender” (Oltmann, 2016, paragraph 17). In the study all interviewees were Black Africans (just like the researcher), with the majority being male.

#### **4.9.2 Interviewee context**

The interviewee context is equally important in face-to-face interviews as their “characteristics also influence the actual interview process and relationship” (Knox and Burkard, 2009:570). Oltmann (2016) identifies from extant literature several such factors: scheduling; participant anonymity; privacy/invasiveness; stigmatised/marginalised groups; sensitive or controversial topics and participant empowerment. Each of these is discussed in relation to the current study.

Participants were asked to choose a suitable venue, date and time to be interviewed (Elmir *et al.*, 2011). In situations where their chosen times clashed with other appointments, they were asked to choose another convenient date and time thus reducing the social pressure that may be felt to meet at the agreed-upon time and place (Oltmann, 2016). The participants were reminded through phone calls, the first one a week before the scheduled appointment and the second within one or two days before the interview. In addition, email reminders were sent where necessary. Doody and Noonan (2013) add that the interview setting should be comfortable, safe and free from interruptions.

Among the participants none were considered as belonging to marginalised or stigmatised groups. Hunhu and its many facets though contested was not considered a sensitive topic among the participants. Turning to the power dynamics in face-to-face interviews, participants may have felt more empowered, in that they saw and responded to the interviewer (Shuy, 2002). Face to face interviews afforded the participants with the opportunity to address any concerns encountered during the interview, such as misconceptions, misunderstandings in the area of study (Stephens,

2007). While this may be the case, the potential for loss of face is high either way, thus increasing the social pressure (Oltmann, 2016). Loss of face was forestalled from the interviewee context with the interviewer stating at the onset that there were no right or wrong answers and that the aim of the interview was to get the participant's perspective on the topic (Doody and Noonan, 2013).

### **4.9.3 Transcription**

After conducting interviews, the next step is that of transcription. Transcription is the transforming of audio or visual data into text (Evers, 2011). Transcript formats can be divided into four broad categories viz pragmatic, Jeffersonian, Goodwinian, and gisted (Evers, 2011). The choice of format is among others influenced by the research question, theoretical viewpoint, time and budget. The current study made use of pragmatic transcription (similar to Lapadat and Lindsay's contextualized negotiation of method, 1999) which "is the one in which researchers devise their own transcription format, tailored to their needs for analysis and the time and money available" (Evers, 2011 paragraph 27). In most cases the transcription is verbatim but is less elaborate compared to say the Jeffersonian type. It excludes those things which are not needed and includes those seen as interesting for the analysis (Evers, 2011). The downside of this method is the lack of a standardised format and thus the text may differ per project but not within the same project. It takes between four to eight hours to transcribe one hour of audio recording depending on audio quality and such factors as pronunciation (Stuckey, 2014; Bailey, 2008; Bryman, 2008; Evers, 2007). In the current study the average transcription time for one hour of audio recording was five hours. This was one compelling factor of choosing this method ahead of others, for example, in Jeffersonian, one hour of audio recording is transcribed in around 20 hours (Potter, 2004). The selected transcription format was informed by the data analysis method employed in this case thematic analysis.

The study was guided by the seven rules suggested by Mergenthaler and Stinson (1992: 129-130) to come up with the pragmatic transcription format. These also formed part of the briefing with the transcriber at the onset of transcription. The rules are paraphrased hereunder (emphasis added-bold):

**"Preserve the morphologic naturalness of transcription.**



**Keep text clearly structured by speech markers**

**The transcript should be an exact reproduction.**

**The transcription rules should be universal.**

**The transcription rules should be complete.**

**The transcription rules should be independent.**

**The transcription rules should be intellectually elegant.”**

Worth noting is the fact that when the researcher exchanged notes with the transcriber as discussed elsewhere caution was exercised to ensure that the guidelines above were observed.

While the gisted method takes the least in terms of time (1-2hours), it was not preferable as a professional transcriber was engaged. Gisting entails the creation of “a summary transcript that captures the essence of a media file’s content without taking the same amount of time or resources as a verbatim transcript might require” (Dempster and Woods 2011:22). For example, Evers (2011) suggests first stage of analysis is that of verbatim transcription. Gisting would then require the transcriber to do the summary transcript. Such a move was likely to compromise the study although it could have fitted very well with the time and budget of the study. Even then, in whatever format of transcript, it must be borne in mind that certain things may get lost such as the loss of intonation, pause, pace, speed and song. (Gibbs, 2010; Kvale,1996). Transcribing itself is partially an analytical process and transcripts in many ways are “cleaned up’ versions of the actual interview, as text can never fully reproduce all of the dimensions of the ‘live’ interview or observed conduct” opines Evers (2011, paragraph 24).

This brings another dimension to transcription of who should transcribe. The process of transcribing is partially analytic as it makes researchers more alert of what went on during the interview thus deepening their understanding of the data (Evers 2011). Several authors (for example Hammersley, 2010; Ross, 2010; Vigouroux, 2007;

Lapadat, 2000) suggest “that transcribers make theoretical, contextual, value and practice-based decisions as they construct representations of discourse” (Skukauskaite, 2012: paragraph 10). Following on from this it is argued that transcribing should be carefully considered in the event that the task is outsourced, with regard to the problems and benefits arising therefrom (Merriam, 2009; Forsey, 2008; Lapadat, 2000). If researchers pass on the task they “miss out on the kinds of understandings that develop as tapes are transcribed as well as lose control over some of the transcription decisions made” (Tilley, 2003:770). Similarly, Lapadat and Lindsay (1999) argue that transcription entails ‘listening and re-listening’ to recorded data to enable analysis and understanding in the construction of a transcript. If someone else other than the researcher carries out the task then the researcher is bound to miss valuable insights which could have been obtained from the ‘listening and re-listening’. Skukauskaite (2012) concludes that who does transcription (the researcher or a third party), has a bearing on what researchers learn from the transcripts.

In the current study the researcher made use of a professional transcriber to expedite the process but employed safeguards to reduce the concerns noted above. First and foremost the transcriber was fully informed about the nature and purpose of the research, including the need for a verbatim transcript from the audio recordings (Poland, 1995). As earlier on alluded the seven rules suggested by Mergenthaler and Stinson (1992) also informed part of discussion with the transcriber. Stuckey (2014) suggests that a researcher and a transcriber should discuss the expectations as well as the transmission of meaning to the text. One of the issues discussed with the transcriber was de-identification of the data. While the transcriber was given codes it was still possible to find instances where identifying information was inadvertently recorded in the interview. For example, a participant would mention the name of their organisation during the course of the interview. It was agreed between the researcher and the transcriber how such instances would be dealt with in the transcription process.

Ideally, each interview should be transcribed and reviewed before conducting the next interview, but this may not always be possible (Poland, 1995). In the study this procedure was done with two participants from each stratum *viz.* accountancy faculty, practising accountants and philosophers. This was done to ensure that issues that may not have been captured or incorrectly captured are included in subsequent interviews. In addition to these reviews as quality checks, they ensured that any misunderstandings were cleared early in the research to avoid unnecessary conflict between the researcher and transcriber (Poland, 1995). Regular meetings with the transcriber were held to discuss among other things the progress, give feedback on the transcripts reviewed. Regular meetings ensure dependability (Poland, 1995). The review of transcripts enabled the researcher to identify and correct any potential discrepancies between the transcript and the audio record. This therefore facilitated the 'listening and re-listening' considered necessary in the transcription process (Lapadat and Lindsay, 1999), although the transcription was done by someone other than the researcher. In reviewing the transcripts, the researcher supplemented where possible by notes taken during the conduct of the interviews and interviewer recollections (Poland, 1995). Notes taken during interviews by the researcher were used to shed light on aspects of the context that influenced how statements in the interviews were heard and interpreted as suggested by Poland (1995).

Finally, the researcher as part of the review process watched out for some errors often encountered in transcription. For example, Poland (1995) suggests the following: run-on sentences; paraphrasing or mimicking others; omissions and mistaking words and phrases for similar ones. The list is by no means exhaustive. Easton, McComish and Greenberg (2000) opine that the best way to forestall such errors is to have a researcher do both interviewing and transcription. They however concede that, it is not always possible for a researcher to be the transcriber and thus it is necessary to listen and check and recheck the accuracy of the transcript prior to analysis. This was particularly arduous given that the process took an average of three hours per transcript. The researcher had to among other things seek confirmation in terms of coherence of say the "utterance with the phrases immediately preceding and following it as well as with the rest of the respondent's testimony ..." (Poland, 1995:299)

### 4.9.3 Data analysis

Data analysis followed the transcription of the interviews. Among the several data analysis methods the researcher settled for thematic analysis. Braun and Clarke (2006:79) define thematic analysis as “a method for systematically identifying, organising, and offering insight into, patterns of meaning (themes) across a dataset”. A more elaborate definition is offered by Lapadat (2010:2) who adds that it “involves identifying themes or patterns of cultural meaning; coding and classifying data, usually textual, according to themes; and interpreting the resulting thematic structures by seeking commonalties, relationships, overarching patterns, theoretical constructs, or explanatory principles”. Even then, thematic analysis can be used across disciplines (Lapadat, 2010; Braun and Clarke 2006). Boyatzis (1998) describes five purposes of thematic analysis as: seeing; finding relationships; analysing; systematically observing a case; and quantifying qualitative data. By focussing attention across a data set, thematic analysis allows a researcher to see and make sense of collective or shared meanings and experiences of participants (Braun and Clarke, 2006). Arguably, the patterns of shared meanings can be many, but the purpose of thematic analysis would be to identify those relevant to answering a ‘particular’ research question (Braun and Clarke, 2006).

Thematic analysis was chosen for the current research for several reasons. First and foremost, thematic analysis is a useful method for exploring, comparing and contrasting perspectives of different research participants and consequently generating unanticipated insights (Braun and Clarke, 2006; King 2004) as was in this study. Another advantage of using thematic analysis is that it is able to detect and identify, factors or variables that may influence issues raised by the participants. For example, in this study views of Zimbabwean scholars engaged in the Hunhu discourse could be different from practising accountants and accountancy faculty whose training was entirely based on the Anglo-American capitalist model. In this regard, therefore the participants’ interpretations were important in explaining their behaviours, actions and thoughts. Nowell, *et al.* (2017) agrees with Braun and Clarke (2012, 2006) and King (2004) that thematic analysis is relatively simple compared to other qualitative approaches. It can be learnt fairly quickly, given the few prescriptions and procedures involved. This is more so with regard to early career researchers.

It has been argued that thematic analysis is accessible and “teaches the mechanics of coding and analysing qualitative data systematically, which can then be linked to broader theoretical or conceptual issues” (Braun and Clarke 2012:57). The method is equally flexible (Nowell *et al* 2017; Braun and Clarke, 2012, 2006; Lapadat, 2010; King, 2004). In addition, thematic analysis makes it possible to “straddle three main continua along which qualitative research approaches can be located: inductive versus deductive or theory driven data coding and analysis; an experiential versus critical orientation to data; and an essentialist versus constructionist theoretical perspective” (Braun and Clarke, 2012:2). As such, any researcher doing thematic analysis can make choices as to what form of thematic analysis they are using as well as justify it (Braun and Clarke, 2006).

A number of disadvantages have been cited in using thematic analysis as a data analysis method. For example, Braun and Clarke (2006) claim that a researcher is unable to make claims about language use based on a simple thematic analysis. Notwithstanding its merits, thematic analysis may result in the data broken down into themes losing its context. Themes are also considered in isolation from the broader social context. While thematic analysis allows for various analytic options, this can also be a source of its undoing as this may make it difficult to develop specific guidelines for higher phase analysis (Braun and Clarke, 2006).

Notwithstanding the said disadvantages and the fact that thematic analysis has many variations the researcher opted for Braun and Clarke’s (2006) six step model for the current study. The topic, research question and data collection methods for the current study were all suited to thematic analysis. The study sought perspectives of different stakeholders on the inclusion or non-inclusion of Hunhu into undergraduate accounting ethics curricula and hence was exploratory and as such suited to thematic analysis. Apart from its simplicity Braun and Clarke’s model (2006) has proved popular “probably because it offers such a clear and usable framework for doing thematic analysis” (Maguire and Delahant 2017:3353). The method permitted the researcher to analyse data inductively (focussing on participant meaning within the data).

Next, the steps in Braun and Clarke's model (2006) are discussed in the context of the study. The first stage like in any analysis is for a researcher to familiarise with data. This process entailed reading and re-reading of the interview transcripts while listening to the audio recordings (Braun and Clarke, 2012). Notes were taken during the reading of transcripts and the listening of audio recordings (*ibid.*). This should be done analytically and critically (*ibid.*). The notes were taken for the entire dataset as well as individual interview transcripts. This stage greatly assisted the researcher to become intimately familiar with the dataset's content as well as noticing things that could be relevant to answering the research question.

The next phase is that of generating the initial codes. Codes are important in that they "identify and provide a label for a feature of the data that is potentially relevant to the research question" (Braun and Clarke, 2012:62). The coding was done both inductively and deductively (Narantuya, 2016; Braun and Clarke, 2012; Lapadat, 2010). Data coding in an inductive approach is informed by what is contained in the data (Narantuya, 2016; Braun and Clarke, 2012) and it follows that what a researcher maps will closely match the content of the data. On the other hand, coding in the deductive approach is informed by the concepts, ideas or topics brought in by a researcher (Braun and Clarke, 2012; Lapadat, 2010). For example, in the current study some codes were influenced by the literature on Hunhu reviewed which included supporting Shona proverbs especially on Hunhu values. The process was iterative between the two approaches and Braun and Clarke, (2012) note that no single approach may be used completely exclusive of the other.

Also critical at this stage is a decision on the nature of the codes whether descriptive/semantic and interpretive/latent. Descriptive/semantic codes stay close to the content of the data whereas interpretive/latent codes identify meanings that lie beneath the semantic surface of the data (Braun and Clarke, 2012). For example, a code like 'African know thyself' is interpretive while 'Accounting ethics coverage' is descriptive. The current research used a mixture of both as "codes will almost always be a mix of the descriptive and interpretative" (Braun and Clarke 2012:6). As a matter of procedure, every data item was carefully read and coded before the coding another

(Braun and Clarke, 2012). Every time when something that was considered useful to the research question was encountered, it was coded to ensure inclusivity (Braun and Clarke, 2012). Reading of the data continued after identifying the first code to identify the next code throughout each data item and data set until all data was coded. The coding task was relatively made easy by using ATLAS.ti 8. At this stage 1170 quotations and 154 codes were generated. It was felt that these captured “both the diversity, and the patterns, within the data” (Braun and Clarke, 2012:3). Twenty-six documents were analysed, one document being a transcript for each participant.

Noteworthy is a discussion of why ATLAS.ti was chosen ahead of other software for the analysis process. In settling for qualitative data analysis software, key considerations involved were costs; availability of licences; time and inclination to learn the package; quantity of data to manage (Lacey and Luff, 2007). With regard to the current study, UNISA had ATLAS.ti available for use by students and hence the researcher found this to be more cost effective. In addition, training workshops on data analysis using this package were held almost every semester. The interview hours made it necessary to use qualitative data analysis software. Another advantage of using software is that it facilitates depth and sophistication of analysis (King, 2004).

After data coding the next stage involves searching for themes. The process of searching for themes, like coding, can be both inductive and deductive (Boyatzis, 1998). Themes are indeed constructed by a researcher (Braun and Clarke, 2012). Codes that seemed to share some common features were clustered together (Braun and Clarke, 2012). In addition, the relationship between themes was explored and consideration was given to how the identified themes worked together in telling an overall story on Hunhu and accounting ethics education. Every effort was made to ensure that the themes were distinctive and stand-alone (to some extent), but also working together as a whole (Braun and Clarke, 2012). At the end of stage three, seven candidate themes emerged viz.:

- i. Current state of accounting ethics education;
- ii. Do IFAC values speak to the Zimbabwean context?;
- iii. How Hunhu should be brought into curricula;

- iv. Hunhu values;
- v. Indigenous knowledge systems and their relevance in accounting ethics education;
- vi. Motivation for Hunhu in accounting ethics education;
- vii. Who should teach Hunhu and why?'

The number of themes were kept at a level necessary to maintain coherence (Braun and Clarke, 2012). All data items relating to the identified themes was collated.

Themes identified in stage three were reviewed in relation "to the coded data and the entire dataset" (Braun and Clarke, 2012:63). This involved "checking themes against the collated extracts of data" (*ibid.*) and ascertaining whether or not the theme suited the data. Where necessary some themes were discarded or alternatively the researcher redefined the boundaries of the theme to enable it to meaningfully capture the relevant data (Braun and Clarke, 2012). Of necessity then some "potential themes were collapsed, while others were split into a number of" (*ibid.*) coherent themes. The following themes emerged at stage four:

- i. Current state of accounting ethics education;
- ii. Motivation for Hunhu in accounting ethics curricula;
- iii. Hunhu values; and
- iv. Hunhu in accounting ethics curricula.

On satisfaction that the themes were now distinctive, coherent and were workable with the coded extracts, these were then reviewed in relation to the entire data set (Braun and Clarke, 2012). At this stage further refining and reviewing continued until the set of themes captured the critical and relevant elements of the data in relation to the research question (Braun and Clarke, 2012).

Upon successful completion of stage four, themes have to be defined. Braun and Clarke (2012) opine that good themes are focused and related but not repetitive and directly address the research question. The theme 'Current state of accounting ethics education' addressed the research sub problem 'How is accounting ethics currently taught to accounting undergraduate students in Zimbabwean universities?' Under this theme issues pertaining to current coverage such topics covered, standalone or



integrated as well as an evaluation of coverage were looked at. The next theme 'Motivation for accounting ethics in curricula' and 'Hunhu values' were meant to answer the sub-problem 'What views exist in terms of whether Hunhu should be included? And why/why not?' In the two themes participants motivated for the inclusion of Hunhu in curricula and proffered values that constituted a well-behaved person under Hunhu. An evaluation of IFAC fundamental values in relation to Hunhu was also looked at. The last theme Hunhu in accounting ethics curricula addressed the sub-problem 'In light of the ongoing education sector reforms in Zimbabwe, what suggestions are there of how Hunhu might be included?' Pertinent issues such as on how Hunhu should be brought in, pedagogy and curriculum decolonisation approaches were looked at. Extracts (or quotations as per ATLAS.ti 8) to analyse were selected across the whole dataset (26 documents or interview transcripts). In line with this Braun and Clarke (2012:9) contend that "each extract would provide a vivid, compelling example that clearly illustrates the analytic points you are making." Care was also taken to ensure that selected extracts had something interesting that was worth the attention of the readers with respect to the research question. Data was interpreted and connected to the broader research question and the field of accounting ethics education. The analytic narratives around each theme were drawn both descriptively and conceptually (Braun and Clarke, 2012).

The last stage in Braun and Clarke's model is the final analysis and report writing. Though it appears as the last, this process started during the actual start of the research when the researcher started maintaining a reflexive journal and took notes during interviews. Braun and Clarke (2006:23) maintain that one of the purposes of the write-up is "to tell the complicated story of your data in a way which convinces the reader of the merit and validity of your analysis." To this end therefore sufficient evidence of the themes within the data was included in the write up. By way of summary though Braun and Clarke's model has six phases, thematic analysis "is actually an iterative and reflective process that develops over time and involves a constant moving back and forward between phases" (Nowell, *et al.*, 2017:4).

#### 4.10 Trustworthiness aspects

Trustworthiness remains a contested issue in qualitative research, with several evaluation criteria being offered over the years (for example Guba, 1981; Denzin, 2008; Ellingson, 2008; Tracy, 2010). Guba and Lincoln (2005) despite having come up with some quality criteria argue that qualitative research standards should never be cast in concrete. Social values are forever changing and hence the definition of quality is not static but evolving and also contextual (Tracy, 2010). However, this does not negate the fact that guidelines are still helpful as 'pedagogical launching pads' across social disciplines (Tracy, 2010). To this end, Tracy (2010) introduced eight criteria in her 'Big Tent' initiative. In their study which employed thematic analysis Nowell, *et al.*, (2017) saw value in applying Lincoln and Guba's (1985) model which was a refinement of Guba's 1981 model. Nowell, *et al.*, (2017) motivated their choice as follows: "... we have chosen to use the original, widely accepted, and easily recognized criteria introduced by Lincoln and Guba to demonstrate trustworthiness in our study". For similar reasons the current study used Guba's 1981 model, where necessary drawing on Tracy's (2010) model. In this regard therefore, the study kept pace with possible changes in quality over time. Applying traditional criteria such as those used in quantitative research is in the words of Guba and Lincoln (2005:202) "akin to Catholic questions directed to a Methodist audience" thus largely irrelevant.

Guba argues that it is important to address concerns regarding the following: truth value; trustworthiness; applicability; neutrality and consistency. These are shown parallel to their quantitative terms equivalents in Table 4. The current research uses Guba's 1981 model which is briefly described in the ensuing. Validity in general is a measure of the extent to which a study's results can be considered to be a true and accurate reflection of reality. Validity can be broadly categorised into two categories internal and external validity. In the context of qualitative research internal validity is referred to as credibility. According to Tobin and Begley (2004) credibility is the fit between participants' perspectives and a researcher's representation of them. Credibility is achieved when a researcher adheres to data collection procedures that are well defined and accepted across the research community.

Tracy (2010) contends that credibility is achieved through various practices such as thick description, crystallisation, multivocality and partiality. Thick descriptions would entail in-depth illustrations that explicate meanings that are situated in a certain cultural context (Geertz, 1973). In this way a researcher accounts for the complexity and circumstantiality of the data arising from the context (Geertz, 1973). Tacit knowledge of a given culture is also a prerequisite in enhancing the credibility of the study. Tracy (2010:843) argues that tacit knowledge “is key to understanding interaction and behaviour” and thus should be noticed, analysed and unpacked. In addition, where applicable a researcher has to describe explicitly the ways in which contextual familiarity of the research sites has been developed. The researcher at the time of the study had over 10 years teaching in accounting undergraduate degree programmes at several universities as well as 14 years practising as an accountant in Zimbabwe. Thus, the research was not carried in a totally unfamiliar environment or context, with the exception of philosophy/religious departments in universities. This was however partially mitigated by the fact that in relating with faculty in these departments the researcher was not an outsider within the greater university community. The researcher, as an accountant, was educated in the Anglo-American model of accounting and this may have influenced interpretation of findings. This weakness was to some extent mitigated by the fact that the researcher is Shona speaking and was brought up in rural Zimbabwe and thus brought up in a Shona cultural environment. This also enhanced the understanding of tacit knowledge. The researcher and participants shared the same cultural background. It is also argued that the professional background of a researcher can enhance the credibility of the findings. For example, the researcher, an accountant carried out research in the same field and among mostly fellow accountants (with exception of the philosophers group).

With regard to triangulation qualitative researchers argue that this is ill-suited to most paradigms associated with qualitative research (Bloor, 2001). Instead, qualitative researchers use the term crystallisation to relate to the use of multiple data sources, researchers and lenses (Ellingson, 2008). In this regard, the researcher also drew upon extant literature on the meaning of Hunhu and its values in addition to the perspectives of the participants. Document analysis (in this case, module outlines) was also done to corroborate perspectives of participants on accounting ethics

coverage in curricula. Crystallisation enables researchers to have a “more complex, in-depth, ... thoroughly partial, understanding” of the issue under study (Tracy, 2010:844).

Guba’s model also addresses issues to do with external validity or transferability of the research findings. Lincoln and Guba (1985) contend that in the context of qualitative research, a researcher can only provide thick descriptions and it is up to the readers of the report to decide the applicability of the research findings to their own contexts. In contrast to Lincoln and Guba’s view researchers can use the thick descriptions to show that the study’s findings can be applicable to other contexts for researchers are themselves rich collections of subjectivities. Tracy (2010) considered transferability under what she referred to as resonance. Resonance then is “the research’s ability to meaningfully reverberate and affect an audience” (Tracy, 2010:844). In the context of this study Hunhu is not unique to Zimbabwe but common across Africa and known under various names such as *Ubuntu*, *Botho* among others. In the process of going through a qualitative report, a reader should ideally end up with a vicarious emotional experience (Creswell, 1995). When a qualitative report generalises from within the vicarious emotional experiences so invoked may then allow readers to reflect on the issue from their own cultural perspective (Tracy, 2010). Some values are captured in proverbs and sayings that reverberate across Africa and are thus most likely to invoke vicarious emotional experiences. Geertz’s (1973) analysis of Balinese cockfight can be used by different readers to immerse themselves and vicariously recognise and meditate on issues to do with violence and its impacts in their own culture. Henceforth it is possible to achieve resonance or transferability “across various populations and contexts, even if it is based on data from a unique population during a specified moment in time” (Tracy, 2010:845). On this basis it is suggested that though the study focused on Hunhu from a Zimbabwean perspective, but located in a broader decoloniality discourse, the issues so addressed will probably resonate with readers from other parts of the African continent.

Qualitative research often deals with a defined set of participants and a defined environment. That said, external validity and generalisability of qualitative research or

rather the idea of “generalisability holds little meaning for most qualitative researchers” (Creswell, 2012:63). What is of importance in qualitative research is the fact that the “particular description and themes [are] developed in the context of a specific site” (Creswell and Creswell, 2018:326). Therefore, particularity rather than generalisability is the hall mark of good qualitative research opines, Greene and Caracelli (1997).

Tracy (2010) uses the term sincerity to deal with issues relating to dependability. A good qualitative research study should be genuine and vulnerable, opines Tracy (2013). Vulnerability entails the “openness to the life experiences of others, as well as a willingness to share aspects of [the researcher’s] own experiences” (Tracy, 2013:233). Sincerity is fostered through self-reflexivity and transparency (Tracy, 2013). Self-reflexivity means a researcher should be honest and authentic with themselves, their research and their audience (Tracy, 2010; Richardson, 2000). With respect to the current study all audio records, transcripts, field notes and a reflexive journal were kept to create an audit trail (Halpren, 1983). The reflexive journal documented the daily logistics methodological decisions, rationales, the personal reflections of values, interests, and insights of a researcher (Tobin and Begley, 2004; Emerson, *et al.*, 1995; Lincoln and Guba, 1985). The reflexive journal was maintained from the early stages of the research up to the final write up of the thesis (Tracy, 2010). The research process should be auditable (Koch, 1994). A research is auditable when there is a well-documented audit trail pertaining to the whole research process (Creswell and Miller, 2000; Seale, 1999).

A detailed expose of reflexivity with regard to the current research has been dealt with elsewhere in this chapter. The discussion turns to transparency that is “being honest and open about the activities by which the research transpired” (Tracy, 2013:234). A researcher details how access to the research context was obtained, as described elsewhere in this chapter. Further to this to foster transparency data collection and analysis procedures were discussed. Transparency also requires the disclosure of how the research was funded and the extent to which the funding assisted or shaped the research effort. In the current research the funding assisted in meeting part of the tuition fees, field work and transcription. Transparency entails a researcher among

other things disclosing “the context; the level of participation and immersion; field note practices; level of detail in transcription; the study’s challenges and unexpected twists and turns (Tracy, 2010:842).

Human nature is dynamic and generally and so is the subject of study under naturalistic inquiry. It follows that the same phenomena if studied in a different period of time, may not necessarily come with similar findings (Sarma, 2015). For example, Hunhu as part and parcel of Shona culture is bound to evolve as societies and culture are dynamic. Hence, in qualitative studies, credibility will to a large extent ensure dependability (Nelson, 2008; Lincoln and Guba, 1985). The argument therefore is that all measures intended to make the research credible will in turn make it more reliable/dependable (Sarma, 2015). For example, during the transcription phase all interview transcripts were checked to ensure that they did not contain transcription mistakes (Gibbs, 2007). Tracy (2013:229) argues “traditional conceptions of reliability have little application to qualitative research ...”. The discussion above, on reliability/dependability seems to confirm Tracy’s assertion.

Table 4 Trustworthiness in Quantitative and Qualitative Research

<b>Aspect/Concerns</b>	<b>Terms in Quantitative Research</b>	<b>Terms in Qualitative Research</b>
<b>Truth Value</b> (How can one establish the truthfulness of findings)	Internal validity	Credibility
<b>Applicability</b> (How can one determine the degree to which the findings may have applicability to other contexts)	External validity Generalisability	Transferability
<b>Consistency</b> (How can one determine whether the findings would be consistently repeated if the inquiry were replicated with subjects in the same context?)	Reliability	Dependability
<b>Neutrality</b> (How can one establish the degree to which findings are a function of solely of subjects and condition of inquiry and not of biases, interest and so on of the researcher)	Objectivity	Confirmability

Source: Guba, 1981

Lastly objectivity or confirmability of research findings can be ensured when steps are taken to ensure that research findings are indeed nothing other than the experiences and ideas of the participants (Sarma, 2015; Tobin and Begley, 2004). One way of ensuring this was the justification for theoretical, methodological, and analytical choices throughout the entire research process (Koch, 1994). Guba and Lincoln (1989) posit confirmability results when transferability, credibility and dependability are attained. In this regard Hunhu is explored through extant literature, drawing also on Shona proverbs as well as a snapshot of the views of accountants and philosophy faculty actively engaged in the Hunhu discourse. It must be mentioned that the relevance of the criteria of objectivity in qualitative research is contested, more so in research emerging from the interpretive, critical, and postmodern approaches (Tracy, 2013). Researchers in this area often argue as does Seale (1999:470) that “Knowledge is always mediated by pre-existing ideas and values, whether this is acknowledged by the researchers or not”. Similarly, Tracy (1995) argues that there is no single world to be known as often assumed in the objective criterion. Qualitative research is a celebration of subjectivity argues Tracy (2013). This is so in that qualitative research takes the subjectivities of the participants that are passed through the subjectivity of a researcher’s mind. Tracy (2013:3) further asserts that a researcher is akin to a “research instrument - absorbing, sifting through, and interpreting the world through observation, participation, and interviewing”. Qualitative research has its beauty in subjectivity rather than objectivity.

#### **4.11 Scope and limitations**

The study is limited to the inclusion of Hunhu in accounting ethics at undergraduate level in Zimbabwean universities offering accounting degree programmes. Ideally the research should have looked at the inclusion across broad accounting curricula rather than focussing only on one module. Despite this, ethics in general is pervasive and introducing it in one core module will make this a launchpad for gradual introduction in other accounting modules. Online learning has increased the choices for prospective accounting students in Zimbabwe, with some opting to pursue their degrees with institutions like the University of South Africa. This obviously means not all accounting graduates that may end up as accountants in Zimbabwe are exposed to the same accounting ethics framework. The accounting profession and regulators may however

address these through other interventions. For example, the Law Society of Zimbabwe allows law graduates with foreign qualifications to sit for conversion examinations, before being allowed to practice in Zimbabwe.

As shown in the literature review accounting ethics as a field has various issues that are still in need of a solution. To this end therefore the current study is restricted to exploring Hunhu as an alternative to western ethical theories advocated by IFAC. The topic of study assumes a middle ground which seemingly narrows the terrain for other possibilities. In addition, the conceptual framework of the research is premised on the decolonial perspective which is suggestive of exploring Hunhu not as alternative but as the ethical theory for accounting ethics in Zimbabwe. The debate on the Africanisation of curricula has seen various approaches being advanced as discussed elsewhere. A continuum of some sort arises whereby one extreme is purely African perspectives and on the other a tingling of the African perspective with a large dosage of Anglo-American perspectives. A middle of the road approach as subsumed in the research title allowed the study to wade through either way on the continuum.

The study explores the inclusion of Hunhu into the undergraduate accounting degree with respect to the ethical principles and the need to act ethically in the public interest. The study uses the term Hunhu which is the Shona equivalent of IsiNdebele, Ubuntu. Despite there being several other ethnic languages in Zimbabwe there are more commonalities than differences on Hunhu across the language divide. Zimbabwe has a number of different ethnic groups. For example, the practice of kneeling in the presence of elders among the different ethnic groups (Shona, Tonga, Ndebele, Korekore, Ndau, Venda) in Zimbabwe is a sign of respect (Mutonono, 2020). In this regard therefore the use of the term Hunhu and its associated practice is not limited to the Shona but covers all the ethnic groups in Zimbabwe. In the same vein Hunhu is common across Africa and known under various names '*Botho*' (Sesotho, Twana); '*Utu*' (Swahili); '*Umundu*' (Kikuyu); '*Oumundu*' (Luhya, Herero) just to name a few.

While the student population were not part of the participants the 'Rhodes Must Fall' movement in South Africa that has spread to other parts of the globe is largely inspired



by students and aims at removing all forms of colonial domination in curricula so that it speaks to the reality of Africans. In this regard therefore the exclusion of the students in the current study is partly mitigated for. Further to this the exclusion of elders in the study may have led to the missing of other insights on Hunhu. This is partly addressed through the age ranges of participants, where 15 out of 26 were over 51 years and thus fairly mature.

#### **4.12 Research ethics**

Ethics is critical in all research studies. Miles and Huberman (1994:288) highlight this as follows: “We must consider the rightness or wrongness of our actions as qualitative researchers in relation to the people whose lives we are studying, to our colleagues, and to those who sponsor our work ... Naiveté [about ethics] itself is unethical”. Tracy (2010) suggests four types of ethics to attend to viz. procedural, situational, relational, and exiting ethics. Each is discussed in turn in relation to the study.

Procedural ethics considers issues that are usually considered as universal by big entities among which are mandates to do no harm; avoiding deception; negotiating informed consent; ensuring confidentiality (Sales and Folkman, 2000). Tracy (2010:847) adds that “procedural ethics [includes] the importance of accuracy and avoiding fabrication, fraud, omission, and contrivance”. The current study was approved by the UNISA College of Graduate Studies Ethics Review Committee (Appendix D, Reference # 2018/CGS/01/R). Participants took part in the study voluntarily; were protected from any possible harm (though none was envisaged); were guaranteed confidentiality and anonymity and were not deceived in any way (Van Zyl, 2014; Babbie and Mouton, 2011). It is equally important that research participants understand that their participation is voluntary (Tracy 2010) as was also detailed in the information letter for the current study. In addition, participants were asked to sign informed consent agreements (see Appendix F). The information letter and consent agreement among other things included the following (Sarantakos, 2005, Van Zyl, 2014):

Identity of the researcher

Identification of the purpose of the study

Approximate time the respondent will be required to spent attending to the study

An undertaking to avail the results of the study to respondents

Benefits for participating in the study

Participant is guaranteed of confidentiality

Assurance that the participants can opt out any time

Researcher's contact details in case there is need for clarification of some issue.

Participants were not pressured into signing the consent forms. Participants in the study were adults and professionals in their own right and therefore the issue of vulnerable groups did not arise in the research. Apart from fulfilling the requirements of the award of a degree, participants were also informed of the possibility of several research articles being authored from the findings. Another critical aspect covered in the information letter was how research data was secured. Procedural ethics also leads to more creditable data (Tracy, 2010).

In the current study participants were assigned a participant code number (for example, philosophy faculty - PHFA 01), and were thus referred to, in the data, any publications, or other research reporting as outlined in the information letter and informed consent form. The same information letter and informed consent form outlined how participants' confidentiality were maintained. As an additional measure the master list of the participant name and the number assigned to that participant and research data were kept at different locations to avoid a breach in confidentiality (Stuckey, 2014). Indeed, as stated by Oltmann (2016) while researchers may be able to identify individual participants' responses, confidentiality means "every effort is made to keep this information from anyone not connected to the project". Anonymity and confidentiality are critical from the perspective of participants

Next situational ethics is considered. Situational ethics "deals with the unpredictable, often subtle, yet ethically important moments that come up in the field" (Ellis, 2007: 4). This required the researcher to "constantly reflect on the methods and data worth exposing" (Tracy, 2010:847). For instance, the researcher would not probe further

issues that participant seemed uncomfortable with or wanted to be considered off the record. Researchers should take cognisance “of their character, actions, and consequences on others” (Tracy, 2010:847). According to Ellis (2007:4) relational ethics requires that a researcher “recognizes and values mutual respect, dignity, and connectedness between researcher and researched, and between researchers and the communities in which they live and work”. This was observed throughout the research process, for example participants would at times reschedule interviews to a date and time which suited them even if this inconvenienced the researcher in some instances. Finally, care should be taken on how a researcher presents the research to avoid undesired consequences (Tracy, 2010). Exit ethics then requires a researcher to “...interrogate in [*his/her*] writings [*who they are*]...anticipate how the public and policy makers will receive, distort, and misread [*their*] data” (Fine, *et al.*, 2000: 127). While the researcher did not offer a formal “legend of cautions” (Tracy, 2010:848) all the necessary care was taken in the report to ward off misuse and misappropriation.

#### **4.13 Conclusion**

The chapter presented and justified the research, design, approach, philosophy and methods for the research. A qualitative survey was the preferred research approach since the research sought the perspectives of participants on Hunhu in accounting ethics curricula. Diversity was thus key to the research. The indigenous worldview was the underlying philosophy for the research, more so with its decolonisation thrust that fitted well with Africanisation of accounting ethics curricula. The indigenous worldview assumes multiple realities and this abodes with interpretive phenomenology the research design for the current study. Thematic analysis (Braun and Clarke’ framework, 2006) was used to analyse data gathered through face-to-face semi-structured interviews conducted by the researcher. Interviews were recorded and later transcribed before analysis using ATLAS.ti 8. Trustworthiness was ensured following Lincoln and Guba framework in conjunction with Tracy’s criteria. Some interview data was corroborated through review of course outlines. Ethical approval for the research was sought and granted by Ethics Committee of UNISA. Participants gave their consent in writing before participating in the study.

## CHAPTER 5

### CURRENT STATE OF ACCOUNTING ETHICS

#### 5.1 Introduction

This chapter presents the perspectives of participants on the current state of accounting ethics in the accountancy undergraduate curricula in seven universities in Zimbabwe. The views on the current state of accounting ethics education were the perspectives of the participants with the exception of the university F where the researcher also drew on his knowledge as a part of the accountancy faculty at this university having been the first to teach a stand-alone accounting ethics module at inception in 2013. Views of participants were sought to determine the current state of accounting ethics education in the accountancy undergraduate degree curricula. Of particular interest was whether or not accounting ethics was offered and the areas covered. In instances where accounting ethics was not offered, the interest was to find the perspectives of the faculty on its possible introduction of accounting ethics with Hunhu included.

#### 5.2 Areas covered in accounting ethics

Participants gave descriptions of areas and depth of coverage in accounting ethics. The discussion first looks at instances where accounting ethics is covered in other modules.

Right on ethics we just take a bird's eye view, we look at the professional code of ethics which I think is part of the IFAC pronouncements. (ACFA 004<sup>1</sup>)

This was the approach adopted at university A (code name) in their auditing modules. The code which is being referred to is the IFAC code of conduct. A review of the course outlines for *Auditing Principles and Procedures* (Appendix H) and *Advanced Auditing 1* (Appendix G) at university A shows that accounting ethics is covered under professional ethics as a topic. In both courses a two-hour slot is given for the topic out of a possible 60 hours which translates to 3%.

---

<sup>1</sup>ACFA-Accountancy faculty participant # 4, Interview held on 12 June 2019 D4, 4172:4308

Another participant indicated that only the professional values as they related to the work of auditors were covered at university B and university C:

If you are talking in reference to maybe your principles that auditors must have. It only touches on that part, the auditing side of things. But ethics generally for accountants there is no module that covers that. It's only covered as part of audit when we cover the principles of a professional accountant, just that. (ACFA 006<sup>2</sup>)

University C covers the IFAC code of conduct in their module *An Introduction to Performing the Audit Process* (Appendix I). This is one of the ten topics covered in that module. If all the topics in the module are allocated equal time that translates to 10%. However, this is highly unlikely given some of the content covered in other areas. University B covers accounting ethics under the topic 'Audit Profession' in their *Introduction to Audit Theory* (Appendix J). This is one topic out of the five topics in the course which is 20% assuming equal weight of the topics. However accounting ethics may be lower than that as some of the areas under the said topic have nothing to do with accounting ethics.

A review of university D's *Accounting Theory and Practice* (see Appendix K) module shows accounting ethics as a topic where the module content has eight topics (12.5% if all the topics have equal weighting). The following are covered under accounting ethics: the accountant's ethical responsibility; fundamental principles for professional accountants; threats to compliance with fundamental principles and ethical conflict resolution. Module outlines for business ethics and corporate governance could not be accessed.

Within the auditing module offered by university B reference was made to the South African King IV code of corporate governance (the module outline could not be accessed).

It does not go further than that. Their audit also incorporates corporate governance, but ethics, ethics per se, not really. So, they are only talking about your King IV Code. Of course, the King IV Code touches on a few ethical principles but it's not really purely ethics. And it's falling under audit. It's not

---

<sup>2</sup> Accountancy faculty participant # 6, interview held on 5 July 2019 D6, 789:1106

coming as corporate governance as a module, its falling under their auditing modules and that would be final year not at junior levels, as topic within a module. (ACFA 006<sup>3</sup>)

Maybe as earlier alluded to the code on corporate governance was only discussed in the context of ethical safeguards in dealing with ethical issues in auditing. The South African King IV code has a section that is devoted to ethical leadership that briefly touches on ethics of governance; governance of ethics; and ethics language, culture and character (King IV Report, 2016). This is inadequate to inform students on the importance of ethics. Though way back in 2014 the government of Zimbabwe approved the Zimbabwe National Code of Corporate Governance (ZIMCODE) (Sifile and Dangwa, 2018) the South African code continues to inform learning content at the said university and probably others too. Reliance on outside content is not unique to this university but is also found in the examinations processes of the Institute of Chartered Accountants Zimbabwe (ICAZ), which is dependent on the South African Institute of Chartered Accountants (SAICA).

“The ICAZ examinations have a long history of high quality from the first stage to the final stage set and assessed by SAICA and IRBA, with input from ICAZ through its education committee and examination board. The structure of the examination meets the requirements of IES 8 except that it does not include training in professional values, ethics, and attitudes ...” (ROSC:A&A, 2011:14)

Setting aside issues to do with quality raised by the report, ICAZ examinations did not fulfil IES 4 requirements on accounting ethics. More than a decade after the report SAICA continues to superintend over ICAZ examinations. This as Bakre (2014) argues is a manifestation of imperialism, neo-colonialism and globalisation among others, otherwise nothing else can plausibly explain the SAICA/ICAZ relationship.

For universities like D, E and A business ethics was offered as an outsourced module outside accountancy departments. The module was offered by non-accountancy faculty and usually in such instances the coverage on business ethics was general with students left to relate the content to their areas of speciality.

Then when it is part of the corporate governance, here it is more general, it's not specific for accountants. It's looking at, we can start from the beginning,

---

<sup>3</sup> Interview held on 5 July 2019 D6, 33548:34022

which is business ethics, so from business ethics you derive what suits the accountants. So, here students will be taught as combination of disciplines. We will be having accountants, we will be having marketers, we can have human resources, all the other accounts/ business students they will be doing this corporate governance and business ethics. So, it is now upon the students to contextualise the ethics to their disciplines. (ACFA 004<sup>4</sup>)

It is very important to note here that the corporate governance which participants continued to make reference to is not ethics in any way. L'Huillier (2014:240) opines that the term corporate governance is contested "with different meanings for different people depending on their ontological preferences". Corporate governance has attracted attention due to corporate excesses to do with things such as exorbitant salaries and golden handshakes for top management; appointment of directors and performance-based remuneration among others (L'Huillier, 2014). Regardless of which theoretical lens is used to define corporate governance the underlying tone is the improvement of corporate governance against some of the excesses that cast corporates in bad image once they become known. The dominant paradigm in literature has been the agency theory which has been commonly used in accounting settings to understand and predict behaviour (Reiter, 1997). Kunz and Pfaff (2002:276) argue "that the agency theory view of the firm as a complex nexus of contracts constitutes one of the major pillars of theoretical accounting". From the brief discussion, what seems clear is that corporate governance is neither business nor accounting ethics.

Another issue brought to the fore by participant ACFA 004 has to do with business ethics that is offered as a generic module outside accountancy departments. A general business ethics module falls short in addressing ethics in relation to the accounting field such as codes of conduct; ethics and the audit function; ethics in management and tax accounting. This then leaves the task of relating the concepts to individual students, something that could diminish the importance of the module in the eyes of the students suggested a participant (ACFA 004). In addition, such a coverage may not adequately prepare a future accountant on the ethical challenges later in practice. The preferred approach of the accountancy profession as can be deduced from the

---

<sup>4</sup> Interview held on 12 June 2019 D4, 1348:1923

IFAC pronouncements is that of accounting ethics as opposed to general business ethics.

Furthermore, business ethics as currently configured is taught within a capitalist governing rationality, thus does not stretch students to worldviews outside capitalism. Still others opine that the American liberal arts model whose purpose of education is “to understand human nature and our place in the world” (Bowie, 1991:22) is a better approach in comparison with the other two above. What eventually obtains within the quintessential debate is a matter of preference as is evident from the practices of universities sampled.

At university F where a stand-alone accounting ethics module is offered the IFAC code of ethics is also covered. The module outline (Appendix L) closely follows IES 4 requirements with the exception on professional scepticism that is not covered. The first semester focused on the theoretical aspects of accounting ethics, while the second semester related accounting ethics to prevailing practices in the world of commerce through case studies. From 2013 to 2019 the course was offered over two semesters to final year accountancy students, but this was changed to a one semester offering in 2020. This was done to accommodate other modules in the accountancy curriculum. From its inception the module has been offered by accountancy faculty and exclusively to accountancy undergraduate students in their fourth and final year. One of the implications of following IES 4 is the propagation of the Anglo-American capitalist worldview that is different from the culture (Irsyadillah and Lasyoud, 2018) of Zimbabwe and other African countries.

In line with IES 4 requirements western ethical theories and decision models were employed in the accounting ethics module. Apart from it being an IES 4 requirement a participant who had at some point taught the module cited a lack of published local materials on ethics as one of the reasons for grounding the course on western philosophies:



Resources which have been published so far are discussing more of western ethics. We haven't found anything from an African particularly the Zimbabwean perspective. (ACFA 001<sup>5</sup>).

Lack of resources is noted as one of the challenges that has militated against decolonisation of pedagogy and curricula notably within Asia and South Africa contexts (Shahjahan *et al*, 2022). This includes the scarcity of indigenous knowledge in textbooks and academic scholarship among others (Van Jaarsveldt, de Vries and Kroukamp, 2019; Knight, 2018; Mngomezulu and Hadebe, 2018). As a result, students continue to be exposed to textbooks and material that reinforce Anglo-American hegemonic logic and consequently its dominance is maintained (Irsyadillah and Bayou, 2021; Irsyadillah, 2019; van de Kolk, 2019; Wells, 2018). Another justification for using western philosophies is 'globalisation' according to other participants.

I had the opportunity of teaching that particular course and I made sure I had western because of the global impact that we have. But I also had case studies that were looking at the situation here in Zimbabwe. (ACFA 003<sup>6</sup>)

Interestingly from the perspective of the participant, *global* impact is contingent on or emergent out of the use of western thought systems. The perspective shows how Africans or generally the former colonised peoples of the world have come to conceive the West as the centre and arbiter of legitimate knowledge. While acknowledging the global impact the participant also brought case studies specific to Zimbabwe. This could have been an attempt to situate the western philosophies in the local context. Another underlying reason for the predominance of western philosophies in accounting education in general but particularly in accounting ethics curricula was given as follows:

To some extent it is not globalisation in its true sense, it is more of westernisation. Because of that westernisation globalisation, if you want to be a relevant professional accountant who practises without borders the western philosophy has to take precedence because you would want to practice anywhere in the world. So, if you emphasise on the African philosophy, you are sort of limiting your scope, you cannot go to any other part of the world and try to impose the African philosophy..., that is if you are accepted at all. So, it's

---

<sup>5</sup> Accountancy faculty participant # 1, interview held on 3 May 2019 D1, 1047:1210

<sup>6</sup> Accountancy faculty participant # 3, Interview held on 24 May 2019 D3, 1150:1360

unfortunate that, in as much as the African philosophy is important, it has to be in-built in you, but at the same time you must be able to know you must have exposure to the western philosophy. I think it's unfortunate because of the history that the western colonised everyone. (ACFA 004<sup>7</sup>)

The participant explicitly admitted that what is construed as globalisation is westernisation that has been perpetrated since the advent of colonisation. Westernisation is a pragmatic necessity for one to practise as an accountant in the global village according to the participant. Being inward looking and revering African philosophy, of which Hunhu is a part, is tantamount to limiting one's scope to sell one's labour as an accountant into the labour market, according to the participant. Looking to the West was something that was entrenched through colonisation the participant grudgingly accepted. This somehow shows the warped view on conceiving globalisation as purely a western phenomenon, which has to be embraced if one is to remain relevant. A number of scholars in Africa and the Global South are questioning the centrality of the West in almost every area of human endeavour, for example knowledge in this instance. It may also be inferred from the participant (ACFA 004) above, that accounting knowledge as currently constituted is some form of globalised knowledge, whose identifiable centre is obviously Europe and North America. Hountondji (1997) argues this is unfathomable, the reality should be an ecology of knowledges (Santos, 2018). Thus, there is need to move the centre of knowledge (Wa Thiong'o, 1993).

Another participant who had taught the stand-alone accounting ethics module had included Hunhu alongside the western philosophies. Probed further the participant described the areas on Hunhu covered as follows:

I looked at our culture here. In fact, when I was teaching it one of my first lectures was to have the students assess their culture here and how it affected them as far as their ethical principles were concerned. Under Ubuntu I covered the areas that based on the teachings that our ancestors have given us and how they [were] are trying to actually develop our ethical, how they impact our

---

<sup>7</sup> Interview held on 12 June 2016 D6 page 14-15

ethical background and how that ends up affecting how we behave in industry.  
(ACFA 003<sup>8</sup>)

The above represents an attempt by the participant to bring Hunhu into accounting ethics curricula though it was explicitly outside the Anglo-American centric module outline configured along IES 4 requirements. IES 4 paragraph A22, requires educators to “identify the most appropriate approach to learning and development for professional values, ethics, and attitudes, taking into consideration the national and cultural environment”. Implied in the forgoing is the fact that Hunhu may have a place in accounting ethics education. However, this may be easier said than done, given template Table A of IES 4, competence areas and outcomes (especially competence A part (b) on ethical principles) which have an Anglo-American capitalist slant. Notwithstanding this, it is a tacit acknowledgment of the importance of cultural background on workplace behaviour. The workplace in its current form is an essentially western arrangement making a clash of cultures inevitable and commonplace. Hunhu never filtered into the assessment of the accounting ethics module according to the participant. This could have been out of fear of ostracization, where, for example, in the examination paper approval processes, areas examined have to be in line with the approved module outline. This brings to the fore the complexities of using different lens to view accounting, which is fundamentally western in its immediate origin and designed primarily to serve the capitalist system in its various formations. For example, a communitarian spirit characterises Hunhu as opposed to the individualistic spirit that pervades capitalist thought. These and other challenges perpetuate the hegemonic tendencies of western epistemology in African universities (Ndofirepi and Gwaravanda 2019; Akena, 2012).

It also emerged that one of the private universities previously had a module ‘Philosophy of Ubuntu’ as well as another ‘general’ ethics module in their accountancy programme. Both were however discontinued. The ‘general’ ethics module was informed by the Christian background of the university. Both modules were university wide and were offered by philosophy faculty and were not specifically on accounting ethics. The following excerpts provide more details:

---

<sup>8</sup> Interview held on 24 May 2019 D3,1512:2049; 4112:4358

... There was a module on ethics, the ethics that was there before, it used to be general ethics, which I think was more informed from the Christian perspective.

...And this ethics, it used to be university-wide so that's why it was that general. There was another module called Philosophy of Ubuntu, it was also generic. Because the personnel taking that module were philosophers, they were taking it from the general philosophy perspective without application. So, the former general ethics and this Philosophy of Ubuntu are the ones which were then combined into these discipline-specific where the business ethics combined the Ubuntu and the ethics. (ACFA 004<sup>9</sup>)

The university then combined the two modules into a discipline specific module for those in business related disciplines like accounting. Hunhu is now under the topic ethical theories according to the course outline. Probed further the participant (ACFA 004) explained the rationale for combining both modules. The changes were occasioned by a general perception that Ubuntu had coloured nearly everything at the university noted the participant (ACFA 004). It was argued that such a situation would not augur well for the accountancy degree especially when benchmarked with other universities across the world. Of concern was the issue of exemptions that former students pursuing their professional studies with accountancy bodies such ACCA, CIMA among others would be entitled to and specifically which course would be the equivalent of 'Philosophy of Ubuntu', opined the participant (ACFA 004). Thus, accreditation of the degree programme at this university resulted in the modules/syllabi being tinkered to meet the requirements of western professional accountancy bodies (Hopper, Lassou and Soobaroyen, 2017). Thus, policies of professional accountancy bodies may be inconsistent with a country's context and needs (*ibid.*). Duff and Marriot (2014) contend that accreditation pedals a homogenous and technically oriented curricula. So, it would seem that efforts to align curricula to the requirements of accountancy bodies perpetuates the hegemony of Anglo-American model of accounting in general and accounting ethics in particular leaving universities with little or no room to manoeuvre, as evidenced in the dropping of the module 'Philosophy of Ubuntu' above.

---

<sup>9</sup> Interview held on 12 June 2019 D,2078::2255;2341:2342; 2828:3280

### 5.3 Accounting ethics curricula: Influences

The content covered in university curricula on accounting ethics as can be inferred from the content discussed above is Anglo-American centred. It was thus imperative to confirm this position with the participants. University F has a stand-alone accounting ethics module. A participant from the accountancy department had this to say:

What we also realised is that our degree programme is really compatible with the IFAC requirements particularly in terms of ethics because the IFAC requirements are that there should be an ethics module, which we have, and we are doing it well. So, I think we are compatible, we are in compliance with the IFAC requirements in that respect. (ACFA 002<sup>10</sup>)

The influence of IES 4 in the institution was well evidenced by the module outline which was almost a template of the standard. To some extent the university was toeing the line as recommended by paragraph 32 of the Zimbabwe ROSC: A&A (2011:14):

“There is need to harmonize curriculum among all the 13 universities (8 government and 5 private) and comply with IES and include public sector accounting and ethics training at university level...”

However, what is left to conjecture is whether the decision to have a stand-alone accounting ethics module was intrinsically or extrinsically motivated. In any case the participant felt they were faring well perhaps in following the IFAC IES 4 requirements in terms of accounting ethics.

Besides complying with IESs, the above report recommended harmonisation of university curricula. This started when the Zimbabwe Council of Higher Education (ZIMCHE) formulated the *Zimbabwe Credit Accumulation and Transfer System* (ZIMCATS) in 2017. This is still an ongoing exercise where all degree programmes have to be accredited by ZIMCHE. It is clear that international bodies like the World Bank influence curriculum reform in Africa if the recommendation of ROSC: A&A (2011) above is considered. Recommendations and prescriptions on accounting from the World Bank rely on technical detail from professional accountancy bodies such as IASB and IFAC as well as the ‘Big Four’ accounting firms thus furthering Anglo-American capitalism in accounting avers Hopper, Lassou and Soobaroyen (2017).

---

<sup>10</sup> Accountancy faculty participant # 2, interview held on 20 May 2019 D2, 2237-2575

Harmonisation predicated on western syllabi serves to further entrench capitalist neo-liberal values, systems and priorities that are already pervasive in accounting education (Kamla and Haque, 2017; Poullaos and Uche, 2012; Jones, 2010). These values systems and priorities do not speak to the realities of non-western students, argues Poullaos and Uche (2012). Evidence is abundant that accounting education changes the cultural values of students (Irsysadillah and Lasyoud, 2018; Collison *et al.*, 2011). Participants, ACFA 001 and ACFA 003 also belonged to the same institution that offered a stand-alone accounting ethics module and at some point had taught it as well. Apart from the IFAC requirements the two participants also claim to have tried to benchmark their accounting ethics module with universities across the globe, notably South Africa and the United States.

The Anglo-American influence in accounting curricula can be inferred from the following:

“There are some privately funded universities that include many non-core subjects, which are not relevant to the accountancy degree. **Students from such universities tend to have a poor pass rate in professional examinations.**” [bold added for emphasis] (Zimbabwe ROSC: A&A, 2011:14)

The report did not give examples of the ‘non-core subjects’ that private universities were offering. One cannot help but think that ‘Philosophy of Ubuntu’ previously offered by a private university would easily turn out to be one of the “non-core subjects” referred to by the World Bank sponsored report. Another question that the above statement raises is whether the end goal of accountancy curricula at universities is only to ensure that students cover what is relevant for them to pass professional examinations. Who should determine what counts as relevant knowledge in accounting curricula? Does passing a professional examination guarantee that one will also pass in the ‘university of life’? The recommendations and findings of the World Bank Zimbabwe ROSC:A&A (2011) raises issues to do with coloniality. Political independence has not liberated Zimbabwe entirely from the hamshackles of colonialism to which it remains perpetually chained in one form or the other. In this instance, this shackling finds expression through the observance of Anglo-American standards and codes in the form of IFRS, IES and ISA. So, the Anglo-American standards remain the benchmark for knowledge and knowing. This may show the challenges that lie ahead in transforming curricula in African universities to speak to

the African context more so in disciplines like accounting ethics that are wholly western (Ndofirepi and Gwaravanda, 2019).

#### 5.4 Delivery modes

It was equally necessary to find out how accounting ethics was delivered in curricula. The university that had a stand-alone module used the lecture method, case studies, student presentations and guest speakers as shown in the three excerpts below all from the same participant.

Ok. I had lectures, I had presentations from the students themselves, and I also had guest speakers coming to do some presentations...

Ah they had various areas that they were looking at. It was mainly practical presentations where there were a few scenarios, where they had to come up with recommendations of how to deal with the various ethical issues that arose in the case studies or scenarios...

The guest speakers I just ask them to just address the ethical issues in Zimbabwe. (ACFA 003<sup>11</sup>)

Notwithstanding its disadvantages (for example, Brown and Manogue, 2001) the use of the lecture method in the delivery of accounting ethics modules is well documented in extant literature (Ghaffari, Kyriacou and Brennan, 2008; Blanthorne, Kovar and Fisher, 2007). Similarly, another participant in addition to lectures, used presentations and planned to include study tours to selected institutions:

...I gave students a chance to make presentations from local and international cases where ethics failed. (ACFA 001<sup>12</sup>)

Further clarification on the presentations done by the students was given by ACFA 003 above who had offered the stand-alone accounting ethics module. The accounting ethics module at this university is modelled along old IES 4 requirements and by deduction the ethical decision models used by students in the case studies were premised on western philosophies prescribed by the standard. Then, accounting ethics was offered over two semesters with the first semester covering the theory and the last focussing on application of the theory to address ethical issues. Depending on

---

<sup>11</sup> Interview held on 24 May 2019 D3,2791:2920;3015:3276;3363:3444

<sup>12</sup> Interview held on 3 May 2019 D1, 2414:2737

the depth of analysis in the local cases, this method may have provided students with the opportunity to contextualise ethics to their local environment.

Guest speakers as a mode of enhancing the delivery of accounting ethics module was used by ACFA 003 as noted above. The speakers according to the participant were asked to address ethical issues in Zimbabwe. There are mixed views on the use of guest speakers in extant literature. Their use is motivated by the perceived benefits accruing to both the lecturer and the student such as offering a different perspective, variety in modes of delivery and learning from the practice expert (Leor, 2015; Metrejean, Pittman and Zarzeski, 2002; Mooney 1998). Some of the disadvantages are the costs involved if the guest speaker has to travel, tight time schedules on part of the lecturers to accommodate an outsider and that their success may depend on the ability of the guest speaker and nature and type of students involved (Leor, 2015).

Universities that offered accounting ethics as a topic in other modules had similar modes of delivery to the one that had a stand-alone module discussed above. In addition, presentations were also used.

So, we give them practical assignments, students have to group themselves and they do not only maybe study from the text. They interview other lecturers in the faculty or in the department on some of the ethical challenges that maybe they could have experienced in their maybe career. Maybe not only focusing on the accounting experiences only maybe as professional academics, as lecturers what are the ethical issues that they have experienced and then try to relate those to the discipline. (ACFA 004<sup>13</sup>)

Of note is the fact that group work was the mode for the presentations by students. This has the advantage of equipping students with other skills such as working in teams and the attendant dynamics. Assignments that entailed interviews as described above can also help students apply knowledge learnt in other modules but most importantly expose them to ethical issues experienced by people they knew and how these were resolved.

And if I remember very well, I think they were discussing some of the ethical dilemmas that had happened locally like the bank closures or the ENG sagas

---

<sup>13</sup> Interview held on 12 June 2019 D4,5399:5966



all of those that had happened locally. So, they will now be discussing those in the localised context, yeah maybe trying to infuse the African philosophy. (ACFA 004)<sup>14</sup>

While the participant above was referring to the supposed coverage of accounting ethics as a topic in the module 'Philosophy of Ubuntu' that had been previously offered by a private university included in the study it sheds light on the local case studies used. Examples of local cases dealt with included the ENG saga, famous bank closures in the early 2000s, in Zimbabwe.

### **5.5 Accounting ethics education and behaviour change**

Some participants were however sceptical about the efficacy of instruction in accounting ethics in driving behaviour change. For example, one participant had this to say:

But the question is, is it possible that we reduce the type of problems in terms of either bribery, corruption [and] what a view in commerce and industry, because we have taught ethics? I believe it is not fool proof. You can't really say that now that we have taught ethics the students are going to behave the way we think. That basically in my opinion is coming from, that is how the people will think. I think there is more to it than just being taught and it ends there. (ACFA 002)<sup>15</sup>

The sentiment was expressed by a participant at an institution that had a stand-alone accounting ethics module, and thus allocated which more time to accounting ethics education compared to the other universities. The participant felt there was much more that needed to be done than merely offering a module in accounting ethics for the required behaviour change. The sentiment is not new and the debate on the efficacy of ethics instruction in behaviour change continues (for example, Rossouw, 2002; Piper, Gentile and Parks, 1993).

A practising accountant added another dimension to the efficacy of accounting ethics in driving behaviour change:

---

<sup>14</sup> Interview held on 12 June 2019 D4,3412:3529

<sup>15</sup> Interview held on 20 May 2019 D2,3686:4285

Because we have had the western ethics being applied to the accounting profession but over the years we have seen a lot of challenges that are being experienced in the ethics that we are currently using, which may point to the fact that there is need to relook at the ethics that have been developed and try to establish the root cause. (PAAC 0004<sup>16</sup>)

Part of the challenges the participant may have been referring to are the many accounting scandals in which for example, the big four and even small accounting firms have been involved in. Examples of such are the Carillion scandal in which Deloitte, Ernst & Young (EY) and KPMG were involved (HC 769 Carillion Report, 2018); Nichols Plc and the University of Salford scandal which had Grant Thornton a smaller audit firm at the centre (Financial Reporting Council, 2018) just to mention but a few.

Unlike the other participant (ACFA 002) who argued that accounting ethics education alone is not sufficient on its own in influencing behaviour change, the practising accountant (PAAC 004) quoted above was sceptical of Anglo-American ethics. The participant seemed to suggest that accounting ethics as informed by the Anglo-America worldview has not delivered the intended behaviour change or has not resulted in accountants behaving ethically. Relooking at accounting ethics as suggested by the participant resonates with calls by scholars in Africa and the Global South (for example, Torres; Wa Thiong'o; Ndlovu-Gatsheni; Santos and Grosfoguel) to problematise the universalism presumed in 'westernisation/Europeanisation' in favour of pluri-versalism. This would entail looking at accounting ethics from other non-western perspectives. The call comes with its own challenges, one of which will be the question 'Will a different type of ethics other than western ethics influence accountants, particularly African/Zimbabwean accountants to behave ethically?' Even if the answer is in the negative the benefit of a curriculum that foregrounds African thought as advocated in this study goes way beyond whether accountants will behave ethically. It is argued that this is fundamentally a liberatory move. Therefore, irrespective of the outcome in respect of behaviour in the accounting context, the mere act of asserting or celebrating these intellectual traditions is a positive ethical outcome.

---

<sup>16</sup> Practising accountant participant #4: Interview held on 7 May 2019 D13, 441:1384

## 5.6 Evaluation of current accounting ethics coverage

Table 5 shows in yellow the accounting ethics coverage as per module outlines (availed by the participants) against the revised IES 4 (2019) that is effective from 1<sup>st</sup> January 2021.

Table 5 Accounting Ethics Coverage

Competence Area	Learning outcomes	UNIVERSITY						
		A	B	C	D	E	F	G
(Level of Proficiency) skepticism and professional judgment (Intermediate)	(i) Apply an inquiring mind when collecting and assessing data and information.							
	(ii) Apply techniques to reduce bias when solving problems, informing judgments, making decisions, and reaching well-reasoned conclusions.							
	(iii) Apply critical thinking when identifying and evaluating alternatives to determine an appropriate course of action.							
(b) Ethical principles (Intermediate)	(i) Explain the nature of ethics.							
	(ii) Explain the advantages and disadvantages of rules-based and principles-based approaches to ethics.							
	(iii) Identify threats to compliance with the fundamental principles of ethics.							
	(iv) Evaluate the significance of threats to compliance with the fundamental principles of ethics and respond appropriately.							
	(v) Apply fundamental principles of ethics when collecting, generating, storing, accessing, using, or sharing data and information.							
	(vi) Apply the relevant ethical requirements to professional behavior in compliance with standards.							
(c) Commitment to the public interest (Intermediate)	(i) Explain the role and importance of ethics within the profession and in relation to the concept of social responsibility.							
	(ii) Explain the role and importance of ethics in relation to business and good governance.							
	(iii) Analyze the interrelationship of ethics and law, including the relationship between laws, regulations, and the public interest.							
	(iv) Analyze the consequences of unethical behavior to the individual, the profession, and the public.							

Source IFAC IES 4 2019 and research data

Professional scepticism remains outside the accounting ethics coverage of all the sampled universities, although IES 4, 2014 version already incorporated it. This may be due to the fact that the outcomes under this competence are usually covered in auditing modules. Although if done properly, all accounting ethics education should contain professional scepticism. University F covers everything under ethical principles and commitment to the public interest competence areas. Next in coverage is university D, which covers four outcomes under ethical principles and one under commitment to the public interest. Only three outcomes under ethical principles are covered by university C, with university A only covering two under the same outcomes in their two auditing modules. University E, in its general business ethics module covers two under ethical principles and one under commitment to the public interest. Comparing the accounting ethics coverage with IES 4 does not imply that it is adequate or superior to any other frameworks. It simply shows that even taking the standard which the universities strive to be measured against the coverage is still off

the mark. The perspectives of participants on the adequacy or otherwise of current accounting ethics coverage are presented and discussed in the ensuing paragraphs.

There was a general sense among several of the accountancy faculty that the IFAC code of conduct is considered to be the bare minimum as far as accounting ethics education is concerned.

When I was teaching that course, yes, I did consider the IFAC code of conduct, but I emphasised to my students that the IFAC code of conduct was the minimum that they could. So, I tried to look at the, what should I say, at others, their family education as such. So, in other words I tried to look at a wholistic approach to ethics rather than to just centre on the IFAC code of conduct. (ACFA 003<sup>17</sup>)

At some point the same participant (ACFA 003) introduced Hunhu into accounting ethics curricula as discussed in section 5.2 above. Family education in this instance, is part of Hunhu that the participant had introduced. A wholistic approach to accounting ethics according to the participant entailed looking at other aspects such as family education rather than centring on the IFAC code of conduct. The inclusion of Hunhu by the participant would have been done in an attempt to have a 'wholistic approach to ethics'.

The scant or limited coverage of accounting ethics in Zimbabwean universities as illustrated in Table 5 is confirmed by several participants. In particular one participant conceded:

...on ethics we just take a bird eye view. We look at the professional code of ethics which I think is part of the IFAC pronouncements. (ACFA 004<sup>18</sup>)

Similarly, another was of the view:

that little is being done in terms of teaching ethics in corporate governance and business ethics. (ACFA 007<sup>19</sup>)

Accounting ethics coverage seems inadequate relative to IFAC prescriptions even where a stand-alone module is offered. While university F degree programme's

---

<sup>17</sup> Interview held on 24 May 2019 D3, 2331:2718

<sup>18</sup> Interview held on 12 June 2019 D4 1139:1346; 4175:4308

<sup>19</sup> Interview held on 28 August 2019 D7 1568:1891

accounting ethics curriculum was considered compliant with the IFAC prescriptions, it was still shallow:

For instance, Hunhu, is a very broad term, and in my opinion it's not just built by the sort of education that you are receiving. You get that even from the community that you would come from. Your, parents have an input. The community as a whole has an input. Because there are certain things that you would not want the community to know that you are doing. That basically builds you up as Hunhu...So, you have all that being the society that a person comes from, it more or less like builds *munhu* into a Hunhu if you want. Our curricula is very shallow as it is it will not bring the required results. We have to find a way of then finding how best to have an accountant with all those aspects, of Hunhu. (ACFA 002<sup>20</sup>)

In the main the participant argues that having formal ethics education is not sufficient on its own. In addition, reservations were expressed by the same participant on depth of accounting ethics as covered under IES 4 which tended to be superficial. Adding Hunhu to the curriculum which the participant viewed as shallow is not going to change much unless this is done together with other initiatives. This will include Hunhu education that is imparted by parents at home as well as the community from which one comes from opined the participant. Thus, the participant frames Hunhu not as a moral framework, but as a broad array of social processes, of which university education is but one. It is a combination of these other platforms with classroom accounting ethics that is likely to bring the ethical behaviour desired. Ethical behaviour is thus inculcated through both informal and formal education.

## 5.8 Conclusion

Only one university out of the seven surveyed had accounting ethics as a stand-alone module, while the rest covered it as a topic in other modules mainly in auditing. The IFAC code of conduct was the main topic covered though superficially. In instances where the time allocation was given accounting ethics was as low as 3%. Thus, there is little or no accounting ethics education to talk of in most of these universities. However, this is now set to change as universities implement heritage-based education under Education 5.0 as well as the inclusion of accounting ethics in the

---

<sup>20</sup> Interview held on 20 May 2019 D2 5171:5287; D2page 3

minimum bodies of knowledge and skills required under the ZIMCATS (2017). The coverage of accounting ethics is largely informed by the dominant Anglo-American worldview as evidenced in the areas covered. The implication is that accounting students in Zimbabwe are enculturated to capitalist values, systems and priorities (Poullaos and Uche, 2012) that are essentially at odds with Hunhu. This is against calls for accounting to promote indigenous and cultural values as alternate moral and ethical principles (Irsyadillah, 2021; Kamla, 2014). It remains to be seen how Education 5.0 which is ideally based on indigenous knowledge systems is likely to impact on this dominant worldview. The desire to use cutting edge 'competitive' (a western paradigm) knowledge from anywhere as envisaged under education 5.0 may result in the perpetuation of the dominant worldview. Efforts to contextualise curricula to speak to the local context are few and sparse such as those of the accountancy faculty who brought in African family education and values into the accounting ethics module but did not examine them. While this may be construed as a weakness, it augurs well with indigenous ways of assessment, which are not based on written examinations.

The lecture method appears to be the most common method of delivering accounting ethics both as module and a topic in other modules in the universities surveyed in Zimbabwe. Student presentations were equally popular, but it was not clear:

- a. to what extent these were practical;
- b. how much time was allocated to these; and
- c. the contribution of such in assessments.

The use of guest speakers was mentioned by one participant. While prison visits have been used elsewhere outside Zimbabwe, the logistics involved in getting the necessary approvals may have deterred such efforts. Methods of delivery of accounting ethics followed those found in extant literature.

It seems reasonable to suggest that decisions on the curriculum are externally influenced by bodies such as IFAC and international financiers like the World Bank, though there is still scant coverage of accounting ethics in Zimbabwean universities. In fact, supra-bodies like the World Bank are at the forefront prescribing curricula originating from international standard setters like IFAC. Anglo-American hegemony

is still at the centre in the little accounting ethics education that is going on in Zimbabwean universities. While all participants agreed on the need to have accounting ethics in the accountancy undergraduate degree programme, some participants had reservations on its efficacy in enlisting the required behaviour change. A wholistic approach to ethics that is targeted at a person from an early age through family/societal education is necessary suggested participants. Ethics education is best delivered through both informal and formal means.

## CHAPTER 6

### MOTIVATION FOR HUNHU IN ACCOUNTING ETHICS CURRICULA

#### 6.1 Introduction

This chapter focuses on the motivation for Hunhu in accounting ethics curricula in universities in Zimbabwe. Notwithstanding their reasons for wanting Hunhu in accounting ethics undergraduate curricula, participants highlighted possible challenges that may militate against such an effort. Participants outlined how Hunhu contributed to the building of a whole person, who in that regard would produce a better accountant. Often participants cited occurrences or real-life situations supporting how a Hunhu ethos would produce desirable outcomes aimed often at the good and general well-being of society.

Table 6 is a summary of the perspectives of participants on why Hunhu should or should not be included in accounting ethics curricula. Numbers inside the table show which participant in the category contributed for example, 2 under accountancy faculty (ACFA) represents participant ACFA 002. The colour codes are described in the legend below the table.

**Table 6 Motivation for Hunhu analysis by participant**

Motivation	ACFA	PAAC	PHFA	PHFAO
Hunhu is strategic in ethics	1,3,5,6,7	1,3,7,8,9	2,3,4,5	2
African know thyself	1,6	3,5,6,7,8,9	1,3,4,5,6,7	1
Failure of western ethics	1,2,4,6	2,4,6,8,10	4,5,6,7	1,2
Epistemic injustice	1,4,5	4,7,9,10	5	1,2
Solidarity	3,4	2,3,4,7	2,3,5,7	1
Challenges of introducing Hunhu	1,4,6	5,6,8,10	2,5,7	1
Hunhu in Sub-Saharan Africa	3,7	3,6,8	2,5,6,7	
	Identified by ACFA; PAAC; PHFA; PHFAO			
	Identified by ACFA; PAAC; PHFA			
<b>ACFA</b> -Accountancy faculty	<b>PAAC</b> -Practising accountants			
<b>PHFA</b> -Philosophy faculty	<b>PHFAO</b> -Others			

Table 6 shows that all the four participant categories identified five broad themes supporting the inclusion of Hunhu in accounting ethics curricula namely: Hunhu is



strategic in accounting ethics; African know thyself; Solidarity; Failure of western ethics and Epistemic injustice. Three participant categories motivated for Hunhu basing on its prevalence in Sub-Saharan Africa. In addition, all participant categories shared challenges likely to be encountered in introducing Hunhu in accounting ethics.

## 6.2 Hunhu is strategic in accounting ethics

The strategic nature of Hunhu in accounting ethics education was motivated from three main perspectives: the constructivist principle of learning; the contextualisation of knowledge; and learning from different angles. Constructivism, as a theory of learning postulates that individuals learn in relationship to what else they already know. (Richardson, 1997; Cannella and Reiff, 1994; Hein, 1991). Learning can never be based on a *tabula rasa*, but on a prior knowledge foundation (Bada, 2015; Mogashoa, 2014). Introducing Hunhu into accounting ethics curricula is therefore a strategic intervention opined a philosopher participant:

The first one is that, even if Hunhu would not add anything qualitatively, it is highly strategic because what does it do? It is a key learning in education, you want the learner to learn using, to move from the familiar to the unfamiliar. So, Hunhu because it is enmeshed and emerging from an African cultural setting, is less foreign than the concepts you read out to me. So that it is the idiom, it is how that value comes across to the learner and the practitioner. So, what you are doing is you are already building on a pre-existing cultural base. So that for me would be the defence if anybody said but all the values that you are referring to in Hunhu are also found in western ethical precepts. I would say 'Yes of course, that's an advantage because then the African learner or practitioner or professional is not being asked to take up a foreign agenda but is being asked to live out, live as in embody and express a philosophy that comes, that is home grown to use a familiar phrase'. (PHFA 02<sup>21</sup>)

The argument by the participant above as well as another philosopher (PHFA 04) is that Hunhu accords well with the constructivism theory that learners learn effectively from the known to the unknown:

---

<sup>21</sup> Philosophy faculty participant # 2, interview held on 8 May 2019 D21, 4508:5497

First of all, I think it's a home-grown philosophy which is in line with the experiences of students. So, I'm sure they will be able to use that ethical theory to assess business practices including accounting practices. So, for me I think it's better to start with a home-grown philosophy first which is part of your lived experience which is part of everyday life. Then from there you can now use other foreign ethical theories like Kantian ethics, Utilitarianism, Virtue ethics and so on. So, I think it will be a very good starting point which relates well to the experiences of the students. (PHFA 04<sup>22</sup>)

In addition, the participant decried the fact that there were a:

lot of things which are within our experience that have been side-lined and one of those things is our ethical values, they have not been incorporated into our education system. (PHFA 04<sup>23</sup>)

Hunhu as it were, is “enmeshed and emerging from an African cultural setting” and to some extent homegrown for the Zimbabwean learners and accountancy practitioners, argued the philosopher (PHFA 02). Thus, Hunhu will be building on a pre-existing base and that will enhance both learning and practice of accountants. Hunhu:

...is what we are born with, that which we grow with. (PAAC 0001<sup>24</sup>).

Similarly, another participant (PAAC 0008<sup>25</sup>) remarked:

...the Hunhu aspect is what we are born with, that which we grow with.

To some extent the participants equate Hunhu to a philosophy of life for indigenous Africans. Luthuli (1982:35) argues that a philosophy of life is acquired from the society in which one matures and is that which affects: “What we do, what we see, how we interpret (and) what we intimately come to judge as good or bad”. However, the extent to which Hunhu is still the norm is debatable given that financial malfeasance is given as one of the motivation to include Hunhu in accounting ethics education. It can be argued that the whole system of capitalism concentrates benefits in a few privileged hands and systematically apportions burdens unto many un-privileged people. During

---

<sup>22</sup> Philosophy faculty participant # 4, interview held on 15 August 2019 D23, 794:1384

<sup>23</sup> Interview held on 15 August 2019 D23, 24984:25963

<sup>24</sup> Practising accountant participant # 1, interview held on 3 April 2019 D10, 1026:1428

<sup>25</sup> Practising accountant participant # 8, interview held on 5 September 2019 D19, 6067:6199

the financial crisis, governments used public funds to fund banks which were considered 'too large to fail'. It may well be that the participants see its exclusion in formal curricula as militating against what it could possibly contribute in the development of an ethical accountant. In addition to being a homegrown philosophy Hunhu as a platform, will make it easy for students to apply western ethical theories such as utilitarianism, virtue ethics and others suggested another philosopher (PHFA 04). Another participant added:

I think the advantage with our own [Hunhu] is that you see we have it here, and it's very easy to work with what we have. (ACFA 007<sup>26</sup>)

This will make its learning easy as one will be working within the precincts of their own culture. Furthermore, Hunhu in accounting ethics curricula will remove some of the barriers in the learning process of students as they will be using familiar concepts (ACFA 001<sup>27</sup>). Similarly, Semali (1999) described indigenous education as that learnt 'effortlessly and stored in memory' as he reflected on how he learnt from his parents how to survive in the wild and often cruel terrain on Mount Kilimanjaro in Tanzania.

Some participants also suggested that introducing Hunhu into accounting ethics curricula is also strategic in that it may enhance the learning experience of students by broadening their perspectives and understanding of issues:

We believe that the intention is that one learns from various angles. We are training a whole person and that whole person if he has got more than one perspective of things and that would make that person more whole than just knowing one area and failing dismally when other areas come to the real world. (ACFA 005<sup>28</sup>)

The accountancy faculty argued that training a whole person required a multi-perspective approach rather than a monolithic one. To this end introducing Hunhu into accounting ethics curricula together with other approaches will broaden the horizons of accounting students, suggested the participant. Furthermore, the importance of a different ethical perspective as offered by Hunhu is also shown by the number of non-indigenous people interested in it:

---

<sup>26</sup>Accountancy faculty participant # 7, interview held on 28 August 2019 D7, 13634:13769

<sup>27</sup> Interview held on 3 May 2019 D1 3317:3508

<sup>28</sup>Accountancy faculty participant # 5, interview held on 12 June 2019 D5, 936:1260

But you also find that there is a group of Whites mainly South Africans who have taken it [Hunhu] aboard, although for them they take or consider it as Ubuntu, because they are taking this from Zulu and Xhosa languages. We have Thaddeus Metz and Augustus Shutte they have popularised it and to some extent Martin Prozesky. They are not people of an African descent, but they have seen value in this kind of philosophy. And we also have other western scholars who quote extensively from our Hunhu philosophy. So, there are already some who are seeing that this philosophy is offering something different. (PHFA 04<sup>29</sup>)

The motivation of the non-indigenous scholars cited above and the value they add to Hunhu is contested but nonetheless points to the fact that Hunhu offers a different perspective on ethics. For the non-indigenous scholars, the study of Hunhu will extend their worldviews, whereas for the indigenous people this will re-establish the link between informal at home and the formal education system.

A salient feature that differentiates Hunhu education to that of the formal school is that:

Hunhu by nature builds a character whereas academic 'I get my certificate I have passed'. (ACFA 005<sup>30</sup>)

Academic education without emphasis on character tends to be biased towards certification alone opined the participant. IFAC, for instance emphasizes professional values as important to the accountant. However, Hunhu values are more encompassing and targeted at the whole person in whatever capacity. Character is what Hunhu will add to the accountant, or else *hapana hunhu* (one is characterless) suggested the accountancy faculty. In a way, academic success is not a proxy for good character. Even then it is submitted that teaching Hunhu will result in cognition and not necessarily the will to act ethically. The hope is however that from cognition and reflection, will can emerge.

Several practising accountants opined that Hunhu was strategic in accounting ethics as this contextualised the subject (PAAC 0003, PAAC 0007 and PAAC 0009). This is

---

<sup>29</sup> Interview held on 15 August 2019 D23 23695:24716

<sup>30</sup> Interview held on 12 June 2019 D5 1382:1870

in line with calls by Sikka *et al.* (2007) that accounting should be located in the wider social context. For example, PAAC 0007<sup>31</sup> comments:

...first and foremost every subject, every area of knowledge should be context specific... So, I think this subject is very critical in making sure that whatever we do, it is brought nearer home in terms of our value system, what we believe in, where we come from.

The participant noted that knowledge should be contextual for it to be relevant. This is in agreement with Mannheim's (1936) view that knowledge is individual or group specific and thus not devoid of context. Sprout (1954) argues that it is society's purpose that determines what constitutes knowledge. Hence society is among others defined by its value systems and beliefs as noted by PAAC 0007 above. While noting the importance of context in terms of knowledge and its efficacy it is submitted there is cosmopolitan knowledge that is universal, for example that the human race is one and the same in terms of most faculties. People in the West are subjected to different conditions to those of Zimbabweans as observed by the participant. One of those conditions is that Zimbabwe was a colony and exposed to the vagaries of colonisation and imperial domination among others which has shaped and continues to shape its socio-economic and political existence. Admittedly, the issue of nationalities is not only defined by geographical, political or economic boundaries but by strong cultural identities and ideals.

Context makes it imperative to come up with an accountant with values that speak to the needs of Zimbabwe as put by a philosopher participant:

In our contexts as Africans, we want an accountant who is responsible, an accountant who is duty bound. An accountant who has a value system that speaks to our needs you know as Africans. So, you know it is no longer for me it is no longer a one size fits all kind of thing where in the past we would learn about western theories of ethics and try to operate them or integrate them into our education system. Fine, but the question that we should now answer is how beneficial, how useful these theories are to us given our situations, given our experience as Africans. So, I think it is important we try to come up with values,

---

<sup>31</sup>Practising accountant participant # 7, interview held on 27 May 2019 D16, 587:1768

we try to come up with theories that answer to the clarion call of our needs as Africans, hence the need to incorporate the philosophy of Ubuntu, the philosophy of Hunhu in the accounting department or the accounting discipline. (PHFA 01<sup>32</sup>)

Apparently a responsible and duty-bound accountant is required the world over. The philosopher quoted above suggested that the presumption of one size fits it all on western theories of ethics was not justifiable. The argument is what has necessarily worked in the West may not be applicable in different contexts. Instead, there was need to interrogate the relevance of such theories in light of the African context and experiences. More often than not western prescriptions are ill suited to local needs argues Lassou, Hopper and Ntim (2021). This is more so noting as did another participant the need to interrogate and:

...align those [IFAC] principles to our own context. Sometimes some of the issues you find in the standard might not be even issues in certain countries. (PAAC 0008<sup>33</sup>)

Further to that the philosopher (PHFA 01) proposes coming up with values that speak to the same and thus undoubtedly informed by Ubuntu. The participant was not necessarily talking of 'new values' but rather picking from what is already there, values that speak to the African context. Even if colonisation and coloniality have affected Ubuntu, this does not mean Africans have to accept the reality as what 'ought to be'. Then, the 'ought to be' is Hunhu. In addition, theories that speak to the needs of Africans should be developed and hence the need to incorporate Hunhu in accounting as a discipline suggested the philosopher (PHFA 01). The motivation for Hunhu by the philosopher is far reaching in that African worldviews should inform accounting as a discipline not just accounting ethics as a module. This of course pushes the boundaries of accounting from preoccupation with the narrow economic interests enshrined in the capitalistic Anglo-American worldview (Zhang and Andrew, 2021).

Contextualising accounting ethics by incorporating Hunhu will not in itself be a novelty as there are similar attempts in other fields. One participant (PHFA 04) gave an example of geography at high school level in Zimbabwe where textbooks with foreign

---

<sup>32</sup>Philosophy faculty participant # 1, interview held on 4 April 2019 D20, 391:1283

<sup>33</sup> Practising accountant participant # 8, Interview held on 5 September 2019 D19, 15580:16216

authorship and content were replaced by local textbooks by local authors, the likes of Esau Nhandara.

I remember when I was doing geography *taiitiswa yainzi* [we used] Bunnett, (*Physical Geography in Diagrams for Africa*) physical geography there were a lot of oceans, a lot of volcanoes till people like Nhandara and so on they wrote geography which was related to our own environment. If they are talking of river patterns, they make reference to the Save river basin, Zambezi river basin something that is close home, examples of rocks they would give Domboshava, Matopos and so on. Something which you can go and see, but in terms of these other values, I think we have remained outside. Even history it has moved looking at our own history. But in terms of ethical values, we have remained outside. And so, I think its high time we tap from the philosophy of Hunhu and use that as the starting point. Then from there we can build and use other ethical theories... (PHFA 04<sup>34</sup>)

There were other areas of study such as history where the local context had gained traction as observed by the participant above. Despite this ethics has remained informed by other philosophies and hence the need to “tap from the philosophy of Hunhu” (PHFA 04). Arguably, Hunhu becomes the foundation upon which other theories can be built suggested the participant. Hunhu will not be an end in itself but will mark the beginning of new things. Apparently, the dominance of western philosophies is not unique to accounting in general and accounting ethics in particular as can be deduced from the above quote.

In philosophy attempts are ongoing in what they is being commonly referred to as ‘Africanising the philosophy curriculum’. For example, in 2016 the *South African Journal of Philosophy* published a special edition on ‘Africanising the philosophy curriculum in universities in Africa’ (Vol. 35(4), 2016). The route is proving to be an arduous and complex one as one philosopher noted:

... Yes, it has its own problem because if we are to just carry out maybe a small survey of those who are teaching philosophy, and say yes, here at X university,

---

<sup>34</sup> Interview held on 15 August 2019 D23, 25966:26903

what are you? What kind of philosophy do you do? And he will tell you that I am an African philosopher. I am African philosopher. Not because that is the kind of philosophy that we studied at the Y university ... it is something that we are now trying to get involved in. Because we feel that essentially we have to speak to our own systems of thought as a people and try to bring it to the fore. (PHFA 05<sup>35</sup>)

Prior to the *South African Journal of Philosophy* special issue, the 59th annual conference of the Comparative and International Education Society (CIES) held in Washington D.C. on 8–13 March, 2015 had the theme “Ubuntu! Imagining a Humanist Education Globally”. From this theme there emerged the special issue “Rediscovering the Ubuntu Paradigm in Education” of the *International Review of Education* (Vol. 62(1), 2016). The purpose of this special issue is outlined in chapter 2 of the thesis. The quest to incorporate Hunhu into accounting ethics can thus be located within the context of these wider and growing calls to create education systems that are culturally and intellectually relevant and speak to the African realities (Oviawe, 2013). Boateng (1983:322) argues that indigenous education “was not only there to be acquired, but it was actually there to be lived” which is indeed a sharp contrast to the colonial type of education inherited in post- independence Africa.

Introducing Hunhu in accounting ethics is bound to have its own challenges but these should not be a detraction but rather a necessary spice for the journey. Hunhu will be a vantage platform to explore and learn other worldviews and if need be build new ethical theories that speak to the African context. The situation on the ground in Africa is marked by the effects of colonisation and coloniality. Paradoxically, Africans are in a situation in which what they are is not what they want to be. The reality on the ground is capitalism, part and parcel of coloniality that “we breathe ... all the time and every day” (Maldonado-Torries, 2007:243), and this is contrary to Hunhu, the African heritage, and its communitarian ethos.

---

<sup>35</sup> Philosophy faculty participant # 5, interview held on 15 August 2019 D24, 12426:13386



### 6.3 African know thyself

The aphorism 'Africa know thyself' is derived from the Greek 'know thyself' though others like James (1954) trace it to Egypt. Wiredu (1992b), in calling for a conceptual decolonisation in Africa says the aphorism for the moment should be 'African know thyself'. Recently Mungwini (2017:7) uses the aphorism among others as a call for "Africans to decisively identify and pronounce their locus of annunciation-who they are and from where they speak." This is similar to Ramose's (2000) call that the African experience should inform the understanding of its history and politics among others. It is in this context that the desire by several participants to have Hunhu among others taking a centre stage in accounting ethics education curricula is taken. In so doing this resonates with the wider call in Africa for conceptual decolonisation. Thus, it is a call for the Zimbabwean or African to 'know thyself'. The ensuing subsections show what participants considered to be key factors that "decisively identify and pronounce their locus of annunciation" (Mungwini, 2017:7) as Africans in general and Zimbabweans in particular. The factors are culture, placement and centrality of the family.

#### 6.3.1 Culture

Culture (as source of Hunhu) apart from it being strategic in accounting ethics, is equally a source of African pride and a descriptor of being African. Examples were given of how other nations take pride in who they are for example the Japanese:

...And one of the things they are proud about is they find it absurd for anyone to claim to be Japanese when they are not Japanese. 'They can have our passport, but we do not think they can become Japanese by application.' That tells a message which goes to the core that we are African, we are Zimbabwean. There is no amount of passport giving that could turn some other person from elsewhere to become us. So, it is the **us** in **us** which informs **us** that our ethical foundations are uniquely ours just as the Japanese foundations are uniquely theirs. (PHFA 00001<sup>36</sup>)

Besides the aspect of pride, the view is, whether they be Western or Asian, values are driven by their own culture and environment. It is that element of culture which the

---

<sup>36</sup> Other participant # 1, interview held on 10 May 2019 D8, 4579:5194

Japanese consider cannot be conferred by any amount of passport giving as stated in the statement above. What the Japanese have, that makes them distinct is perhaps what the above participant referred to as the “**us** in **us** which informs **us**”. It is generally acknowledged that there is cultural diversity among different societies and within societies. The participant above is referring to what would distinguish a Zimbabwean as an African from say a Japanese, an Australian and an American. This should not be construed to mean ‘**us**’ and ‘**them**’ which has been used in racial hierarchisation and treatment of some humans as more rational and superior to others on the basis of skin colour. So apart from the colonial geographical boundaries of the Berlin Conference (1884), culture uniquely differentiates one society from the other. Hunhu is part of the “unique ethical foundations” of Africans, suggested the participant. In fact, the participant seems to suggest that first and foremost one is an African, and then a Zimbabwean. An accountancy faculty shared similar sentiments highlighting the fact that whether they be Americans, Asians or Europeans they use:

...their own values. So, I think it is also time we also consider our own local environment, our culture and try to have our own principles and ethics, be centred on our own local values what we call Hunhu. (ACFA 006<sup>37</sup>)

The participant above was somehow inward looking and taking Hunhu that that prevails in Zimbabwe, to be purely a Zimbabwean concept yet it is essentially African. This is further discussed in section 6.3.2.

In addition, culture has a legitimatising effect:

So, for you to be partly accepted then you should actually do what they are doing there which is their culture and that culture is brought by the concept of what-legitimacy. Are we able to legitimise ourselves? Just like big organisations if they come to Zimbabwe, they should do what Zimbabweans are doing per se. (ACFA 001<sup>38</sup>)

The above statement is akin to the saying ‘When in Rome do what the Romans do’, whose truism colonisation conveniently disregarded. One of the prime targets of the colonial project was colonised peoples’ culture which was faced with a deliberate onslaught to make it easy for the subjugated to serve the colonial interests. This was

---

<sup>37</sup> Interview held on 5 July 2019 D6 16581:17009

<sup>38</sup> Interview held on 3 May 2019 D1 12708:13134

carried through the spread of Christianity and colonial education, among others. That said, it is important to note that coloniality is even more ferocious in its onslaught of African culture in comparison to colonisation, given say advances in technologies.

Zimbabweans have over the years tended to copy the “bit” they see from westerners which in all probability they do not fully understand and in the process dilute their culture:

I think even the Western people have their own Hunhu to some extent and they strictly stick to it but for us we may not understand some of their cultural values. Maybe we see a bit and we try to take that, and we dilute our own cultural values. (PAAC 0004<sup>39</sup>)

While the participant did not elaborate on what constitutes ‘Hunhu’ for Western people, the contention is that it has diluted African Hunhu. In any case, a surface understanding of anything is often inadequate. To some extent this can be equated to what Pope (1709) referred to as ‘little learning’ that is ‘dangerous’. The appetite to imbibe foreign cultures by Zimbabweans is also noted in a study by Gallagher (2013:71) where participants claimed: “Zimbabweans took British culture, we behave like Britons...”; “[Britain] is part of our culture” and “We are more British than the British themselves”. Such views are steeped in a *tertium quid* with British culture on one hand and indigenous culture on the other. Participants find themselves in some kind of cultural entropy if not a phantasmagoria that can neither be comprehended nor explained.

While all cultures are blends of historical antecedents one way or the other, the sentiments of participants seemed to suggest that western culture and indigenous culture did not blend well. More so western culture with its supposed supremacy was forced through colonisation, while indigenous culture was denigrated and pushed to the periphery. If the views of the participants in Gallagher’s (2013) study are anything to go by then Zimbabwe has a mestizaje of different cultures, with elements of the former colonial master, Britain, reining supreme. In addition, as noted by Higgs (2012:38) cultural subjugation brought about as a result of colonisation “impacted on African people’s way of seeing and acting in the world” to the extent that “African

---

<sup>39</sup> Interview held on 7 May 2019 D13 22971:23210

identity, to all intents and purposes, became an inverted mirror of Western Eurocentric identity” as can be evidenced by the Zimbabwean who claimed “We are more British than the British themselves” in Gallagher’s study (2013). It is therefore necessary to address the dilution of culture noted above through various interventions of which the introduction of Hunhu in accounting ethics curricula is one.

Asserting culture is not only a Zimbabwean dream, but also an African one. The African Union’s (AU) *Agenda 2063 The Africa We Want*, preamble to the seven aspirations reads in part:

“Africa is self-confident in its identity, heritage, culture and shared values and as a strong, united and influential partner on the global stage making its contribution to peace, human progress, peaceful co-existence and welfare. In short, a different and better Africa.” (AU, 2015:2)

The statement above seems a far-fetched dream given the African continent’s diversity and extraordinary dynamism as emphasised by Appiah (1998). Notwithstanding this there is some general agreement that:

“...there is a profound cultural unity still alive beneath the deceptive appearance of cultural heterogeneity present in Africa which gives rise to certain commonalities in indigenous African knowledge systems.” (Diop, 1962:7)

Gyekye (1997) also noted that there are some commonalities that unite the African experience, and Letseka (2000) identified one such commonality as communalism. Tonnies (1988; 1935) in his book *Gemeinschaft und Gesellschaft* concluded that western/European societies were more oriented towards *Gesellschaft* (societal) relationships whereas African societies were inclined towards *Gemeinschaft* (communal) relationships. *Gemeinschaft* relations were emotionally deep, coloured by moral obligation, social cohesion, and continuity while *Gesellschaft* relations were invariably based on individual self-interest (Higgs 2012). Aspiration 7 (AU, 2015) should thus be considered against a background where such relations and commonalities exist on the African continent. Promotion and preservation of culture is thus paramount in the AU’s continental education strategy. Indeed ‘a different and better Africa’ and the corollary ‘a different and better Zimbabwe’ is made possible when the culture, values and ethos of Africans inform all spheres of life including accounting ethics.

Another motivation for Hunhu in accounting ethics is the supposed amorphous relationship between one's culture and values:

You cannot separate values from somebody's culture it's practically impossible because we live our culture, we behave our culture... So, personally I believe that what each country should do, what each accounting regulator should always do, is to try and align those principles to our own context. Sometimes some of the issues you find in the standard might not be even issues in certain countries, I suppose. (PAAC 0008<sup>40</sup>)

The participant argued that culture is the foundation or bedrock of values. Thus, culture and values are intrinsically intertwined to some extent. Paradoxically people across the world work in a capitalist context, where the Anglo-American values reign supreme and live in another where capitalist values are frowned upon. IFAC's values are invariably based on a cultural environment obtaining outside Africa and Zimbabwe. In any case as argued in the next section culture is dynamic in any given context. For Africans, the past, the present and the future shape and define culture in a unique way. Though claimed to be universal their meaning is bound to vary across different contexts and cultures. In this regard a practising accountant (PAAC 0008) argued the values should be interrogated before adopting everything 'hook, line and sinker'. Kamla 2014 concurs that not all Anglo-American business concepts and practices are suited to developing countries. Therefore, it makes sense to have Hunhu as part and parcel of accounting ethics.

### **6.3.2 Unique placement**

Participants argued that Hunhu epitomised who Africans were:

Hunhu defines who we are. So that defines who we are, it is our way of doing things, it is kind of a value system that is naturally into us... that is what we are as Africans, that is who we are, that's our conception of life. (PHFA 03<sup>41</sup>)

It is important to note that the participant puts and defines Hunhu as a signifier of being African. In this regard Hunhu is foremost an African concept as denoted by its derivatives especially in Sub-Saharan Africa for example Ubuntu, Botho or Motho,

---

<sup>40</sup> Interview held on 5 September 2019 D19 15580:16216

<sup>41</sup> Interview held on 15 August 2019 D22 21823:22315

Abantu (Broodryk, 2005). Though arguing for a unique placement another participant (PHFAO 00001) primarily locates Hunhu in Africa, showing the centrality of being African in Africa. The participant asserted that it is important for the young indigenous Zimbabweans to know, appreciate and understand who they are in the world:

We ought to train our young people so that they know there is this kind of unique placement in their space, whether by chance or by design of the Almighty, that's another matter. But certainly, we owe it to our sense of place, our sense of destiny, our sense of origin, that in fact it is to Africa and that other nations could actually learn a leaf or two. (PHFAO 00001)<sup>42</sup>

The participant brings in the concept of God or *Mwari* in Shona who is above the living dead or *vadzimu*. In relation to this the participant acknowledges the totality of placement – past, present and future. Similarly, Gordon (2000:1) deals extensively with the same issues in what he refers to as Africana thought or aptly “the set of questions raised by the historical project of conquest and colonization that has emerged since 1492 and the subsequent struggles for emancipation that continue to this day”. Issues of identity, place, destiny raised by the participant have and continue to be discussed (for example Wiredu, 1987; Gyekye, 1987). The ‘unique placement’ referred to in the quote above brings in the question of one’s birth of which “none of us has ever chosen to be born into this world and possibly any possible world” (Gordon, 2000:14). Certainly, the quote raises issues of metaphysical, ontological and teleological nature, for example “What are we?” and “What shall we do?” as Gordon opines (*ibid*). Thus, other than confining the discussion to accounting ethics the participant calls for accounting to be situated in African thought that emphasises the past, present and future. In short it is a revolution that the participant calls for.

### **6.3.3 Centrality of the family**

The identity of a Zimbabwean accountant is traced to the roots which is the family (a part of the cultural nexus in Hunhu):

What was said in the Bible that is to some extent they try to model their behaviour along those lines but for us now, we find that we haven't been influenced a lot by some of these things when we were growing up. I think if

---

<sup>42</sup> Interview held on 10 May 2019 D8, 6541:6802

included in our curricula as part of our ethics, this Hunhu, a person will know that first and foremost I am an African, *ndiri munhu* [I am a fully formed person]. I came from *baba naamai ndine vakoma nevanin'ina* [a family with a father and mother, brothers and siblings] who look up to me. So, if I am going to make a decision or I am going to make a statement which I know is not honest what will they say upon me. (PAAC 0006<sup>43</sup>)

The participant downplays the effect of Christianity on African culture and values, yet this had and continues to have profound effect. However, the effect has not been uniform across African societies and thus there can be merit in the participant's assertions that Christianity did not substantially influence their growing up. What was and continues to have a marked influence is Hunhu as part of their culture the participant added. It seems that for this participant, having Hunhu in accounting ethics curricula will reinforce the good values learnt in growing up. The centrality of being African is similarly, emphasised by PAAC 0006 (as did by PHFAO 00001 above). One does not exist as an atomic individual but as one belonging to a fully-fledged family with *baba namai ndine vakoma nevanin'ina* (a family with a father and mother, brothers and siblings) as put by the participant (PAAC 0006). Wiredu (1992a:199-200) similarly notes this when he says an individual's relationships revolve and irradiate:

“from the consanguinity of household kith and kin, through the “blood” ties of lineage and clan, and to the wider circumference of human familiness ...”

This underscores the 'being African' often invoked by the participants, which shows some cultural similarities among African people. Being *munhu* 'a person' in the Hunhu sense means much more than a mere biological living being. It means someone with Hunhu defined by Samkange and Samkange (1980:39) as “the kindness, courtesy, consideration and friendliness in the relationship between people; a code of behaviour, an attitude to other people and to life...”. If one fails in the duties and responsibilities expected of a person, then this “could lead to a diminution in one's status as a person in the eyes of the community” opines Wiredu (1992a:200). The role played by those closest to the individual is to ensure the individual exercises their Hunhu duties which are broadly communitarian. So, this does not necessarily mean that the individual pursues the interests of those genetically related to them. It is about the responsibility to family and from family to ensure that the individual has Hunhu. While there are many

---

<sup>43</sup> Practising accountant participant # 6, Interview held on 7 May 2019 D15, 22624:23174

contested definitions of Hunhu the reference to *munhu* by the participant seems to fit with Samkange and Samkange's (1980) view. Such a person would be mindful of their behaviour knowing that any misdemeanours would tarnish the names of the parents, relatives and the community at large. In addition, the panoptic effect of shame among the Shona is highlighted by the participant.

Among the Shona every family had values which they cherished and wanted passed to posterity. A practising accountant remarked :

You know the parents would always have certain values as a family where they say, 'In our family we never do those kinds of things. In our family we do not accept such things.' (PAAC 0004)<sup>44</sup>

It is common to hear among the Shona when admonishing bad behaviour to say '*Kurudzi/Kudzinda redu hatizvivi/hatisati tazviona*' (In our clan we have never experienced or seen this) meaning one's behaviour is out of the normal among the clan. Hence it can be submitted that at the lowest level of family and then extending to the clan certain values are upheld and every member is duty bound to observe these. Any deviance will not only be against the living but also the 'living dead', as the values are considered to have a stamp of approval from the ancestors.

#### **6.4 Solidarity**

Another reason for the inclusion of Hunhu in accounting ethics curricula cited by all the participant categories was the solidarity therein. Participants suggested that solidarity was a common thread in Hunhu and showed various ways it was evidenced. Solidarity under Hunhu tended to be undertaken in communion or context of relationality argued one philosopher.

...I have sought to turn Mbiti's dictum a little bit. Mbiti says Hunhu or the humanist philosophy says, 'I am because we are, because we are therefore I am' it can be turned around to actually emphasise and say, 'Because you are, I am, I am because you are'. So that is the solidarity and it is something that Hunhu emphasises which one might not come across in the values that you read out from the global configuration there. The solidarity is not just for an

---

<sup>44</sup> Interview held on 7 May 2019 D13 page 3



individual thriving and successes not just individual but, is undertaken in a communion or a context of relationality. One is relating to others. (PHFA 02<sup>45</sup>) Similar views on solidarity were proffered by another philosopher who suggested that *Ukama* [kinship] as put by Murove augments the concept:

I am because of my relation to others. You do not live as an atomic individual. You are one among the others. There is no way you can treat yourself as totally disconnected from the society which you come from. (PHFA 05<sup>46</sup>)

One form of relations valued in Shona is that of *Ukama*. It embraces not only blood relatives and those enjoined through marriages but even virtual strangers. The view contradicts the neoliberal view as enunciated by the former British Prime Minister Margret Thatcher (1987), who argued:

“... who is society? There is no such thing! There are individual men and women and there are families and no government can do anything except through people and people look to themselves first.”

One might as well argue that this is the heart of neoliberal thought which increasingly governs western if not global thought and by extension what happens in accounting. This is the atomic individual that does not exist in Hunhu.

The communitarian existence under Hunhu was also emphasised by other philosopher participants:

...Our understanding of Ubuntu philosophy it's more focused on communitarian relations, striking good relations with those around us. But if you look at the idea of existence from the western perspective it's more focused on the person, on the individual and safeguarding the wellbeing of the individual. So, an individualistic approach *vis a viz.* a communitarian approach I would buy the communitarian approach. I'm not saying we don't have the communitarian approach in the western as such but most of their conceptions, like for example the conception of rights, the conception of existence they are more focused on individualistic traits rather than the welfare and well-being of the community. (PHFA 03<sup>47</sup>)

---

<sup>45</sup> Interview held on 8 May 2019 D21 3526:4335

<sup>46</sup> Philosophy faculty participant # 5, interview held on 15 August 2019 D24, 9786:10418

<sup>47</sup> Interview held on 15 August 2019 D22, 18084:19097

Solidarity is bound to makes one consider the next person as a brother or sister and desist from acts that will harm or prejudice them:

...It's an example that depositor is the next person and in the African philosophy the next person is your brother your sister so you don't want your brother or your sister to suffer a loss because of your actions. (ACFA 004<sup>48</sup>)

So, I believe for the betterment of the community and that will avoid I think lots of things for instance for those who have got the mind may to steal, they know that they are doing wrong for the community. I am doing wrong for the next person. If you grew up with that, then it will help you. (PAAC 0002<sup>49</sup>)

To some extent this entailed being one brother's keeper, taking care of the next person, which is an affront to greed, corruption (PAAC 0009), vices like stealing (PAAC 0002), siphoning of organisational resources, partial advice motivated by personal gain (ACFA 004). Relational solidarity in the context of Hunhu makes one not to:

...do anything which can harm any of the relationships which I have mentioned, the family, the community, friends, relatives. (PAAC 0007<sup>50</sup>)

Being a brother's keeper will make one favourably disposed towards disadvantaged members of society like orphans:

Even if you look at a situation where as a child and as one grows up you may get to a situation where you lose parents and the community comes in to support you very well. So, you can never say I will live on your own you will always want the assistance of the next person. (PAAC 0004<sup>51</sup>)

Solidarity under Hunhu provides one with the necessary psychosocial support system. An accountant like any other human being is made whole when he or she belongs to a group or has a support system to fall back on. The family group is mentioned as one of the groups that provides the psychosocial support.

Because the group is important for the psychosocial support. It is an important source for energy to look the new day in the face... (PHFAO 00001<sup>52</sup>)

---

<sup>48</sup> Interview held on 12 June 2019 D4, 7848:8058

<sup>49</sup> Practising accountant participant # 2, interview held on 12 April 2019 D11, 5424:5716

<sup>50</sup> Practising accountant participant # 7, interview held on 27 May 2019 D16, 3435:3799

<sup>51</sup> Interview held on 7 May 2019 D13, 5550:5823

<sup>52</sup> Interview held on 10 May 2019 D8 1448:1762

A family group is hierarchical starting with the immediate family, extended family and up to the clan for most Africans. A clan is made up of those descending from a common patrilineal ancestor and sharing the same *mutupo* (totem) (Stead, 1946). It seems for most African societies there is a strong focus on the self in relation to the community. For example, among the Shona “Father’s father is, of course *vaSekuru* (grandfather), so are all his brothers and all men of his clan and age” (Samkange and Samkange, 1980:71-72). Wiredu (1992a:203) makes a similar observation with regard to the Akan of Ghana and some parts of Ivory Coast:

“It is instructive to observe that the English words “aunt” and “cousin” fail to capture the depth of kinship feelings corresponding to the relations of mother’s sister and mother’s sister’s children respectively, in spite of their mechanical correctness as translations. In the Akan language the words for mother and mother’s children are the same as for mother’s sisters and mother’s sister’s children.”

Among the Shona for example the relations extended to people outside the clan. For instance, children were taught to treat anyone of their father’s or mother’s age as father or mother, in short regard them as their parents (Samkange and Samkange, 1980). It is in this context that Samkange and Samkange (1980:73) aver: “There is no Mashona who cannot show himself to have a *hukama* (relationship) with whoever he chooses; and that relationship will be rarely disclaimed or disallowed”. In a way therefore, the family grouping extended to the community to include even strangers. The concept of *Ukama* reinforces the communitarian nature of the Shona. Murove (2004) posits that from *Ukama* comes relatives whose *ukama* is not only through blood and marriage relations but other friendly relationships among unrelated people (as noted by Bourdillon, 1987). It is within the Hunhu context that the family grouping referred to by the participant (PHFAO 00001) should be taken.

Another example given was that of the early days of the HIV and AIDS pandemic in Zimbabwe.

If I remind you that in the 1980’s when the first signs of HIV and AIDS pandemic were beginning to show their ugly head in our country. The saving situation in our country was Hunhu because the generation that was affected initially was the generation that was a generation that was in the urban areas. There was nowhere where these people who were affected then could be taken, and

isolated and be taken care of long before the fight of stigmatisation came. What saved the situation was that these persons could get on to the next bus and go home. A home which they may have abandoned for years, 10 years or more. And they found welcoming relatives, one of our own has come back. They may be a little sickish, but he is one of us. They do not ask for a budget for your upkeep. They do not ask how long you will stay there, because you have come home, you have come to your people and we are here. So that generation was looked after in a most pure sense of our observance of Hunhu. And I contest the idea of extended family, it was not an extended family, but it was the African family, looking after his own. (PHFAO 00001<sup>53</sup>)

The participant shows the absolute vitality of Hunhu, its persistence in spite of urbanisation. This is shown in instances where those who fell sick due to HIV and AIDs in the early days would board the “next bus” and go to their rural homes as put by the participant. Hunhu lived in both the people returning - in their ability to return and receive ‘grace’ (to borrow a Christian term), and in the people at home who were able to give ‘grace’. There is a place always called home for a Zimbabwean, a place for solace, to take shelter and where one is welcome against all odds suggested the participant above. Home provides shelter both in the metaphorical and literal sense. It was not common among the Shona to:

have a house in town and not have another house in the rural areas. In fact, your first house would be built in your community and then in town. (PAAC 0007<sup>54</sup>)

Urbanisation has changed much of this. Today, it is not uncommon to find one without both an urban and rural house. The negative effects of urbanisation on Hunhu and the family set up brought about first through colonisation and perpetrated through coloniality are also brought to the fore by participant PHFAO 00001 above. Life in urban areas is mostly premised on the western centric individualism concept ‘Each man for himself and God for us all’. This individualism has not entirely taken hold despite urbanisation. This has seen Africans adapting to the new dictates where people within a locality in urban areas now come together in times of need such as bereavement and other mishaps. Though under attack from the adverse effects of

---

<sup>53</sup> Interview held on 10 May 2019 D8 6805:7911

<sup>54</sup> Interview held on 29 May 2019 D16, 22934:23977

colonisation and coloniality for over a century this seems to affirm the resilience of Hunhu and its dynamism and adaptability among others over time. This is true for most African cultures at the receiving end of colonialism and coloniality. For example, for the Akan of Ghana “the threat of individualism posed by urbanisation has not yet proved unduly deleterious to this national trait [of solidarity]” argues Wiredu (1992a:202-203).

The statement by the PHFAO 00001 above suggests that Hunhu looks beyond money or the budget so to speak. A western trained accountant is bound to focus on the costs of assisting even the extended family, but this is not so under Hunhu. IFAC (2012) recommends that to ascertain whether an action, decision or policy had been undertaken in the public interest an assessment of costs/benefits should be done. The assessment determines the “extent to which, for society, as a whole the benefits of the action, decision, or policy outweigh the costs” (IFAC, 2012:4). A utilitarian approach is implied in the definition which may be at cross purposes with African morality in some instances. Another issue the participant brings is how under Hunhu extreme cases of people who apparently turn their back on families are accepted back when in dire straits. While the participant construed this as a point of divergence with the West it seems more of convergence when the Bible’s prodigal son is brought into the picture. In both instances there is apparent desertion, followed by calamity then forgiveness and acceptance back into the family. That said, colonisation and its after-effects have forced the break-up of the once tightly knit Shona family structure.

One response that this is bound to enlist is the relevance of psychosocial support to the accountant’s ethical disposition. An accountant works with other people as peers, subordinates, superiors and clients and it is in this regard that the psychosocial support imbued through Hunhu becomes important. The modern workplace is a grouping on its own which would benefit from Hunhu and the attendant psychosocial support. There is a growing body of literature supporting Ubuntu in management among others (for example, Mbigi, 2005, 1997; Mangaliso, 2001), which adds credence to the view by the participants on how Hunhu will be important to the person of an accountant. Mbigi (1997b) using his ‘Collective Finger Theory’ (CFT) derived from the Shona proverb, *Chara chimwe hachitswanyi inda* (One thumb cannot kill an aphid) discussed

in chapter 7 of the thesis, demonstrates the importance of unity/solidarity among human beings in achieving objectives.

### **6.5 'Failure' of western ethics**

One participant was critical of western ethics for its failure to arrest ethical challenges in the accounting profession over the years.

Because we have had the western ethics being applied to the accounting profession but over the years we have seen a lot of challenges that are being experienced in the ethics that we are currently using, which may point to the fact that there is need to relook at the ethics that have been developed and try to establish the root cause. When you analyse the developments or the activities that lead to unethical behaviours, it is not that people will not be aware of the ethics. People will actually be aware of them and even if for example those who are in organisations they actually have codes of conduct. Codes of conduct that they have subscribed to, codes of conduct that they are very familiar with. But people are still found on the other side of things which may mean that there is need to really relook in that area and try to see why we are still having challenges despite all other codes of conduct that may be there to guide people. (PAAC 0004)<sup>55</sup>

The views expressed by the participant seem justified by numerous events in history. A good example being the rise and fall of the American firm Andersen (previously Arthur Andersen) discussed in Chapter 1 of this thesis. One may argue that any ethical framework is bound to experience challenges as those described by the participant. However, it is important to note that the participant was referring to ethics as informed by the Anglo-American capitalist worldview. Codes of conduct at workplaces have not seen a decrease in moral infractions suggested the participant. Reasons why the current ethical frameworks are not working need to be ascertained, but different cultural contexts may indeed be one of them.

Other participants were critical of the individualism that goes with the dominant capitalistic paradigm in accounting that bred egoist behaviour, materialism and

---

<sup>55</sup> Interview held on 7 May 2019 D13 441-1384

competition among others which are diametrically opposed to the communitarian ethos of Hunhu (PAAC 0006). Commenting on individualism PHFAO 00001<sup>56</sup> noted:

The question has been if we induct the person, who is this member of the group, if we induct that person into the kind of individualistic ethical education will they be able to relate that ethical education they have received in that mode to the group. And if there is a disconnect then we could educate them to whatever level we wish as long as they feel that it depends on me and the consequences are mine, then they will not achieve their purposes.

The participant observed the inherent weakness in western ethics where the focus is on the individual rather than the group. As noted by Rodney (1972) elsewhere, capitalism brought the worst form of alienated individualism in Africa which furthered exploitation, contrary to the West where society seems to have benefited. In addition, the individual is made to take personal consequences of the misdemeanours thus further moving away from the group.

Another bone of contention with western ethics are the dominant economic theories that underpin it, for example Adam Smith, Milton Friedman which do not speak to Zimbabwean values argued some philosophers. Such theories are detrimental to the communitarian spirit:

So, I think you know in this world where dog eat dog it would appear as if those people who still cherish [Hunhu] values and live by these values, are not really prepared to live in this world. That is what people say because when you try to live by a certain way which seems to edify and advance the welfare and wellbeing of the community, people seem to look at you as out of place. Even those business organisations that are not increasing prices maybe on a daily basis, I think they are actually derided by their rivals to say 'Why can't you do like what we are doing. You want to live in the past, things are moving.' ...

... What kind of normative position is informing their decisions and actions? No obviously, I think these people who went through the Milton Friedmans of this world, Adam Smiths of this world, and think it is the right way to do business. (PHFA 05)<sup>57</sup>

---

<sup>56</sup> Interview held on 10 May 2019 D8 3501:3593

<sup>57</sup> Interview held on 15 August 2019 D24 18017:18863;18866:20495

The participant also highlights what Marx referred to as the coercive force of competition, whereby businesses are forced to behave like their competitors. The mismatch of the economic theories to Hunhu is further exemplified by the parable of the Dishonest Steward in the Bible (Luke 16:1-13), where the steward is given a pat on the back for manipulation of figures by the dishonest master (PHFA 06<sup>58</sup>). The moral of this Biblical story is of course complicated and thus interpretations of the parable are contested. Similarly motivating an action as good or bad using western ethical theories appears abstract and remote for Zimbabwean students of African descent suggested another philosopher

So those values I think they come both in a direct form and indirectly. So indirectly we are saying there must be a team of people who are working as professional accountants who are honest. But at the same time, we are saying how do they do their work. What values are actually informing them? So, if they know that cheating is something which is bad, or playing around with figures, inflating figures and so on changing receipts whatever. If they see that it's something morally a bad, they must get that from their own cultural environment, from their own home values. Because I think it won't be very convincing for someone to say ok, it is bad to cheat because utilitarianism says the consequences to society are bad or Kantian ethics is saying No what are your motives? If your motives are bad, then your action is bad. Something which appears too abstract and remote, but we are saying from your own lived experiences what do you consider to be good or bad before you incorporate these other foreign ethical theories. So, if someone comes in with these ethical theories which are home grown which are lived, I think that will help to build a better accountant. (PHFA 04<sup>59</sup>)

Participant PHFA 05 above suggests that the prevailing environment in Zimbabwe is basically capitalistic as evidenced by the cut throat competition. Those who live a life guided by Hunhu find themselves out in the cold. On the other hand, PHFA 05 sees the lived experiences of Zimbabweans as informed by a different ethical framework. In the context of the interview the participant was referring to Hunhu as the lived ethical theory of Zimbabweans. What is clear from the seemingly contradictory views is that

---

<sup>58</sup> Interview held on 27 August 2019 D25 5358:6365

<sup>59</sup> Interview held on 15 August 2019 D23 13320:14387



Hunhu exists, but there are spheres, such as the economic one, where capitalism seems to rule the roost. In education for instance, if students are further exposed to their lived ethical framework this will be a platform upon which foreign ethical frameworks can be effectively learnt. Arguably, there are areas like economics, business and accounting among others, where the Anglo-American capitalism worldview is anchored and deeply rooted. This is where those informed by Hunhu will struggle to find somewhere to place their feet.

Participants raised several issues to do with that part of western ethics that is individualistic, whereas African societies are basically communitarian in nature. Similarly, Kamla (2014) and Dixon (2004) argue that not all Anglo-American business concepts are relevant and applicable to developing countries. Trying to explain moral action using Anglo-American lens may not be convincing to African students as this will be far removed from their lived experiences argued PHFA 04. The inadequacies of western ethical frameworks can be remedied by those that are “home grown” and speak to the African context such as Hunhu (PHFA 04). There is an apparent disconnect between Hunhu normative position and other spheres like, economics, business and accounting that are capitalist in form and origin. The disconnect is difficult to erase, though not insurmountable. Nothing short of a revolution to disrupt capitalism is required. Introducing Hunhu is a step forward to hitherto connect it to the predominantly capitalist spheres. This in no way suggests Hunhu as an ethical framework is fool proof, but it is of necessity that a framework is germane to its context. In this regard the African communitarian context, not one that is adulterated by capitalism. It is acknowledged that the world of cut throat competition is real and in existence, but this ought not be. In addition, the issues raised make it imperative to interrogate the dominant worldviews underlying business and accounting ethics more so as they fail to speak to the African context.

## **6.6 Epistemic injustice**

There was a strong feeling among participants that Hunhu has been marginalised and polluted due to colonisation and this continued to the present day, well after Zimbabwe gained political independence. One participant succinctly pointed out what has been argued by many as the agenda of the West against the Global South:

But I am conscious also of the fact that western epistemologies have been raged against the African value system, for purposes of extracting labour. Destroy the African family, turn the persons into individuals, who merely look after themselves, and their wives, and their own progeny, biological progeny. Of course, we understand in the historical context, that when they established farms or mines and they could not find anyone willing to work for them. They had to do other things. Push the Blacks into the dry areas, so that they cannot survive there, and they must want to work. And they went out further afield to get Malawian citizens to come here. So, we know these injustices that took place, but we do not have to accept the outcomes. We can correct them by maybe small effort to embed that value system in the primary and secondary education. Hopefully, it will also be embraced at university. (PHFAO 00001)<sup>60</sup>

The participant noted that western epistemologies were raged against African value systems in the furtherance of the colonisation agenda. The intention was to melt the African family set up and the attendant values that solidified it in the crucible of colonisation and coloniality. Admittedly, not everything that got thrown into the crucible melted away, some aspects remained resilient. Those that fell foul to the immense heat in the crucible were turned into individuals, concerned with themselves and their immediate families notes the participant. Education is one of the tools employed in destroying key facets of the African family set-up. Rodney (1972:255-6) poignantly argues “In Africa, both the formal school system and the informal value system of colonialism destroyed social solidarity and promoted the worst form of alienated individualism without social responsibility”. Paradoxically it was still the same colonial education that opened the eyes of Africans to the evils of colonisation and coloniality.

A practising accountant similarly remarked on the family set up:

Maybe also the other element was the setup, the family setup. I think it also contributed to instilling Hunhu but now the families are disintegrated. So, you would find once someone goes and lives in a community where there are no certain values, one tends to then go by what’s happening in that area. But I think that contributes a lot also whether someone is in a family setup because the family setup I think contributed a lot in instilling Hunhu within us as we grew

---

<sup>60</sup> Interview held on 10 May 2019 D8 7914:8819

up and now the other aspect that has affected us is the issue of not respecting our culture. (PAAC 0004<sup>61</sup>)

Disintegration of the family set up was in the main occasioned by colonisation that bred individualism, which was and remains an affront to the African family and its communitarian existence. Motives behind this were to force the Africans to work on farms and mines and in short to prop the Anglo-American type of economy. In the West “individualism led to entrepreneurship and adventurism of the type which spearheaded Europe's conquest of the rest of the world” argues Rodney (1972:255). Colonialism in Africa only served to intensify the exploitation of Africans (*ibid.*). Accounting in its present form rose to meet the needs of that same economy. If colonisation brought with it marginalisation and exploitation, then accounting in its present form fits squarely into that matrix. The participant (PHFAO 00001) suggested that it is imperative to reject the outcomes of the injustices and focus on embedding Hunhu in education in general. It would seem at least from the participant’s point of view that a foreign epistemology reins in contemporary Zimbabwe and hence the call to ‘embed the value system’ of Hunhu in the education system. That said accounting as a whole and not just accounting ethics should speak to the communitarian ethos of Hunhu.

Colonisation and coloniality demeaned the sense of dignity and self-worthy among the indigenous people of Zimbabwe to an extent that they see the western ways of doing things as the global standard. The submission by one practising accountant is evidence of such:

But being global western is usually considered the best practice at global stage. The western culture they have, becomes the global standard of doing things. (PAAC 0009<sup>62</sup>)

Unquestioned acceptance of westerners as global standard setters is a form of inferiority complex. It is created in the soul of the colonised “by the death and burial of its local cultural originality” (Fanon, 1967:105). Western epistemologies played a part in the death and burial of original African cultures. The statement above and others that are discussed in this section bear testimony to a deep-seated inferiority complex

---

<sup>61</sup> Interview held on 7 May 2019 D13 21162:21724

<sup>62</sup> Interview held on 3 May 2019 D17 5824:5978

among some participants manifesting in one form or the other. Perhaps the Anglo-American education received by the participants had aggravated the problem. Professor D. Waterman as cited by Fanon (1967:108) rightly noted “that the Negroes' inferiority complex is particularly intensified among the most educated, who must struggle with it unceasingly”. The inferiority complex is further exacerbated by social labelling on those who are perceived to uphold traditional or indigenous cultural values suggested an accountancy faculty:

...these African philosophy values, you can be regarded as backward. So sometimes you want to adapt to the prevailing environment which could have been polluted somewhere, somehow maybe by the misinterpretation of values or maybe by cross cultures or cross... you know in the professional world you meet people from different backgrounds some of them without the African philosophy and if those are the ones in charge you sometimes maybe you have to follow their understanding. So now in a bid to run away from this labelling, social labelling that this one is back-ward and I remember some saying this one has a strong rural background. So, you know you do not want to be labelled as such in a professional setup. So, you are forced to drop what you believe in and adapt to the work environment setup. (ACFA 004<sup>63</sup>)

There is, as suggested by the participant, a tendency to swim along with the tide to avoid being called backward or the social labelling. The workplace environment which is largely capitalist forces one to drop their home values and to adopt those of the workplace. Essentially in this context the participant is dropping his/her beliefs, which happen to be different to the capitalist values that inform most if not all workplaces in Africa. This further supports PHFA 04's assertion that the lived experiences of Zimbabweans are not necessarily defined by the common place capitalist worldview discussed above. In the workplace those in charge without an African background often dictate Anglo-American norms, for example calling each other by first names. Even where those in charge are indigenous Africans, they will still adopt the Anglo-American workplace norms to run away from the social labelling spoken of by the participant. One participant resisted the calling of each other by first names which was the norm at their place of work and one of the bosses ended up remarking:

---

<sup>63</sup> Interview held on 12 June 2019 D4, 10539:11367

Son, keep your culture it is good. (PAAC 0007<sup>64</sup>).

Social labelling in a way implies that indigenous values are backward or inferior, which in itself is a fallacy. Another participant (PHFAO 00001<sup>65</sup>) similarly noted:

So, we may be meeting at a conference a colleague who will denounce and say, 'What! It is all backward. It is all backward. Do not do that. Let us go with what so and so says it in the West'.

It is thus the breeding of such a mindset by the colonisation agenda that is an injustice to indigenous values.

The source of the inferiority complex can be traced to the West and its institutions. For example, in the following quote under the guise of maintaining standards:

Remember from an accounting point of view, its determined by IFAC and by whoever *et cetera*. They say if these accounts have been done properly, if we do not meet that standard then we have a problem because the western world says your standards are lower. And it will take a lot of time to try and explain that this is local and they will say it works locally yes but it does not work well with us. So, we need to fuse the two and come up with the best. (ACFA 005<sup>66</sup>)

Standards in accounting are the domain of the West through bodies like IFAC and the IFRS Foundation. Accountants in Zimbabwe have to meet the standards set by the western bodies or risk the tag that "your standards are lower". In any case Zimbabwe uses international standards which it adopts almost in their entirety. The accountancy faculty (ACFA 005) above suggested a compromise by fusing the local and the West to come up with the best. There are no guarantees that the fusion will necessarily result in the best, though it is worth trying. The issue of non-conformity to international standards was also noted by one philosopher.

But you also have to run the risk of failure to conform to international standards of doing this, of auditing of bla bla. But because in international standards you do not give any input as the dominated cultures. They are just posted down to us and then we are told these are international standards... (PHFA 05<sup>67</sup>)

---

<sup>64</sup> Interview held on 27 May 2019 D16, 11907:12365

<sup>65</sup> Interview held on 10 May 2019 D8, 27945:29191

<sup>66</sup> Interview held on 12 June 2019 D5 17495:17940

<sup>67</sup> Interview held on 15 August 2019 D24 8384:9242

The philosopher touched on the contentious issue of standards setting where Africa is under-represented in the standard setting bodies. While it is not entirely true to say that there is no input from Africa or Zimbabwe, the real issue is that the input when provided is rarely considered due to the highly political nature of standard setting. In the process the aspect of dominated cultures as put by the participant comes to the fore. Multilateral institutions (for example, the World Bank) have over the years instituted various programmes and policies as tools to coerce African countries to adopt international financial reporting standards among others (BooLaky, Tawiah and Soobaroyen, 2020). The same authors conclude from their findings that reasons for adoption were not for the economic well-being of African countries as is often professed but seemed “to be predicated on the existence of coercive pressures from the IMF [International Monetary Fund] and WB [World Bank], mimetic pressures via IFAC membership, and normative pressure from the strength of PAOs [professional accounting organisations]” (BooLaky, Tawiah and Soobaroyen, 2020:4). Subtle economic reasons for forcing developing countries to the adopt international financial reporting standards may be nothing other than the maintenance of class (race and geographical) economic privilege of the West in developing countries. Thus, the presence of such coercive pressures and the need to maintain economic privilege by the West are epistemic injustices that stand in the way of Africans asserting their normative position in accounting. Submissions from the participants above show a view where the West were and remain the pall bearers for ‘quality standards’ which become international and ‘universal’ and thus forced upon the rest of the world. Charting a different course is bound to result in the tag of “non-conformity” being raised by the standard setters. Mungwini (2018:1-2) aptly submits “While there are indeed forces external to the continent that have a hold on how much we can do, it is nevertheless important that Africa should strive to fashion its own vision of the future - informed of course by its own historical experiences”. In the same spirit Zimbabwe and Africa should pursue the goal of having a normative position in accounting and accounting ethics informed by an African worldview. Alternatively, adopting an extreme position as does Sy and Tinker (2013) who argue that Africa does not require international financial reporting standards, is still an option as long as Africa sees currency in such.

Another epistemic injustice is the dominance of western economic philosophies (for example, Adam Smith and Milton Friedman) in Zimbabwean universities with little or no critique on their relevance in the Zimbabwean context.

But I think even at Y university you teach Adam Smith, obviously without critiquing him with our own value system and students may end up thinking that this is the way of doing this, this is the way to go. So, I think these are some of the challenges just to say the whole business sector operates according to a certain way of thinking which seems to be disconnected from our value systems. And I think it is a herculean task to undo what people have been taught over the years, it will be the truths. (PHFA 05<sup>68</sup>)

The participant captured the paradox of modernity which is not only true for Zimbabwe but many former colonised countries. One of the major currencies of modernity as ushered in through the colonial encounter was the pushing of indigenous knowledges into the periphery and their supplanting with supposedly superior western forms of knowledge. Intolerance and subjugation often characterised the colonial encounter to the extent that modernity was “unleashed with much greater ferocity and cruelty in dealing with African cultural solids or traditions” (Mungwini, 2013:82). Indigenous culture and traditions had no space in the scheme of things, this has remained so as evidenced by the quote from the philosopher (PHFA 05) above. The unleashing of the capitalist economy on Africa, saw Africans engaging in businesses that are moulded on western economic thinking which is not consonant with indigenous value systems. Accounting is currently practised in the context of Anglo-American capitalist values and theories like of those of Adam Smith. Against this background, it is imperative to critique the relevance of accounting in its present form and the theories and values that underpin it in the context of Africa’s indigenous values. This also entails interrogating the relevance of indigenous values in a social arrangement premised on capitalist logic. That said the participant viewed it a mammoth task to undo the straight jacket teachings of Anglo-American economic thinking that ignored indigenous values. Apparently, such teachings had gone on for decades during colonisation and well after to this day. Essentially then, this implies a critical revisiting of indigenous knowledges situating them in the current post-colonial trajectory, a process Masolo (2000:165) considers as “a reworking of the familiar into new and changing times and conditions”.

---

<sup>68</sup> Interview held on 15 August 2019 D24 20497:20999

While critical of the dominance of western economic theories in accounting and business participant PHFA 04 did not advocate for their side-lining. Instead, having these together with Hunhu would enable students to learn from various perspectives.

So, in a society or in a global village, if we are to talk of justice of knowledge, we have to look at different ethical theories which are being informed by different paradigms. Thus, for example, when we are looking at western ethics, we are borrowing from virtue ethics, Kantian ethics, or utilitarianism and so on. But we are saying if we can broaden that I think that can bring us closer to truth than just looking at one perspective. (PHFA 04<sup>69</sup>)

Such an approach is likely to bring students closer to the truth than where the focus is on one perspective, informed by a single worldview. Neither Hunhu nor western philosophies alone will suffice for Zimbabwean students in the global village according to the participant. In any case, one cannot confront the injustice of western epistemologies without being able to recognise them. This means knowing them. The argument is premised on justice to knowledge that acknowledges cultural and epistemological diversity or more aptly the 'ecology of knowledges' as put forth by Santos (2004). Ecology of knowledges:

"is an invitation to the promotion of non-relativistic dialogues among knowledges granting 'equality of opportunities' to the different kinds of knowledge engaged in ever broader epistemological disputes aimed both at maximizing their respective contributions to build a more democratic and just society and at decolonizing knowledge and power." (Santos, Nunes and Meneses, 2007:xx)

Thus, the inclusion of Hunhu in accounting ethics curricula apart from affording students to learn from different perspectives may address issues to do with other injustices brought by colonisation and coloniality.

Colonisation and coloniality perpetuated several injustices which need to be addressed as suggested by the participants from all the categories in the survey. To confront the injustices, one of the first steps is knowing them, including the western philosophies upon which these are predicated on. One way of addressing this is to

---

<sup>69</sup> Interview held on 15 August 2019 D23 22967:23693



ensure that hitherto foreign disciplines like accounting ethics which are based on Anglo-American philosophies and meant to serve the colonisers' agenda be grounded on Hunhu that speaks to the culture and aspirations of the indigenous people of Zimbabwe and Africa.

## 6.7 Hunhu in Sub-Saharan Africa

Hunhu is not a distinctly Zimbabwean concept but common within sub-Saharan Africa though with salient differences among the different language groupings. A practising accountant observed:

Yes, in the region I think it will have a greater appeal because in our Hunhu is basically almost the same. It is like you find that the way we are brought up even if you are here in Zimbabwe and you go to say Zambia, South Africa or even to Kenya, you would find out that there are similarities. So, with those similarities we come together and say now this is like a standard we call Hunhu for an accountant, that would work. (PAAC 0006)<sup>70</sup>

Hunhu in accounting ethics curricula is likely to attract regional interest due to the fact that it resonates with the cultural upbringings of so many. Similar sentiments were expressed by another practising accountant as follows:

It's cross cutting, it's not just a Zimbabwean issue it's not just a South African issue it's not a Kenyan issue. You find that across East Africa across Southern Africa and even if you want to go further up you still find that thing [Hunhu] coming out in a very big way. (PAAC 0003<sup>71</sup>).

That said the perspectives of the participants are informed by their particular location within sub-Saharan Africa as Africans in Zimbabwe.

Notwithstanding the fact that Hunhu should be included all participant categories except PHFAO urged caution in the process. It is undisputed that through colonisation, Africans and other colonised peoples of the world were denied their humanity through the Cartesian dualism among others. However, Africans need not make the same

---

<sup>70</sup> Interview held on 7 May 2019 D15 9366:9789

<sup>71</sup> Interview held on 30 April 2019 D12 9620:10262

mistake in considering themselves as superhuman in asserting their once denied humanity. In this regard, Hunhu speaks to universally accepted values:

So, let nobody suggest that Hunhu in and out of itself is outside and beyond what is found elsewhere. So, to that end I would say that Hunhu speaks to universally accepted values. (PHFA 02<sup>72</sup>)

Concurring with the participant above ACFA 0003<sup>73</sup> submitted:

I feel it's an underlying ethos for all humanity.

Similar views also came from ACFA 007, PAAC 0008, PHFA 05, PHFA 06 and PHFA 07. The submissions by the participants should not be taken to mean that Hunhu is similar to those particular western philosophies that are dominant in accounting. The universality of Hunhu as argued by the participants seems similar to that of Wiredu's (1995:54), that:

“The human constitution of flesh and bones quickened by electrical charges and wrapped up in variously pigmented integuments is the same everywhere ...”

Wiredu (1995:53) argues that it is the “biologico-cultural identity as *homines sapientes*” that unites all humanity. All humanity has instinct and culture posits Wiredu (1995). On the one hand instinct ensures uniformity of action and reaction for a given species, on the other culture accounts for differences as it is affected by place and time. More so as Mungwini (2018) suggests that the particular soil and climate in which grapes are grown gives the wine a distinct taste, the same can be said of culture. Within the different cultures of the world values such as truth and honest exist but the meaning ascribed to them may differ due to custom. Wiredu's (1995) reasoning and that of the participants of a common humanity that defines and binds all is a rejection of Cartesian dualism that treats some humans as superior to others. That said there is no room then for the western world to dominate in African contexts at the expense of say Hunhu.

---

<sup>72</sup> Interview held on 8 May 2019 D21 3347:3523

<sup>73</sup> Interview held on 20 May 2019 D2 5111:5316

## 6.8 Challenges of introducing Hunhu

Indigenous Zimbabweans have been invariably involved in Anglo-American type businesses ushered in through colonisation, both as workers and entrepreneurs. In a way they have been inducted to capitalism. As PHFA 05 stated, Hunhu would be a direct affront to western views on business as enshrined in Milton Friedman's theories:

But I think you understand the thinking of Milton Friedman. The only responsibility of the business is to make profit, it is just a summary or an idea. Which then means the employment of the philosophy of Ubuntu may change the way we do business for our benefit as the human community under the principle 'I am because we are'. (PHFA 05<sup>74</sup>)

According to Friedman the core responsibility of business is to make profit for the owners but Hunhu through Mbiti's dictum would be human endeavour for the benefit of the community. The current set up of businesses in Zimbabwe is still grounded on capitalist foundations laid during colonisation, thus premised on Friedman's profit maxim. That being the case the question to ask is whether this ought to be the case. Hunhu, according to the philosopher PHFA 05, may necessitate the change of focus from profit to benefit of the community. Another participant remarked on the profit orientation of business organisations as follows:

Do not be driven by the philosophy of these bourgeoisie type of philosophy where you will use someone, you manipulate him for the sake of profit only. And then after that you decant, throw the person away that is not the case...He is actually helping to produce to make profit for people to buy luxurious things. That is when a human face, the issue of Hunhu becomes a gift to the western perspective. (PHFA 07<sup>75</sup>)

The game which businesses play specifies profit as the rule of the game. If a business wants to be a business then it must abide by this rule. As such the rule tends to influence the disregard of labour involved in generating the profit opined the participant above. In this regard, the participant hints at the class struggle between labour and capital, which is essentially Marxist. While business organisations get profit as their reward, the system literally killed the employees involved. The participant further

---

<sup>74</sup> Interview held on 15 August 2019 D24 15827:16153

<sup>75</sup> Interview held on 15 August 2019 D26 21064:22196

argued that the imperative to make profit led to unethical business. It is therefore important for an accountant influenced by Hunhu to:

be very open and see the economic dynamics that are taking place and then they will even influence the way of your accounting. (PHFA 07<sup>76</sup>).

The participant calls for consciousness of accountants to the realities of capitalism, especially how accounting props up and oils the system in its insatiable accumulation of profits through exploitation of labour. Similarly, Sikka (2015) elaborates that accounting is complicit in the exploitation of workers as wages and salaries paid to employees are regarded as costs, which costs should be contained if not reduced to maintain the shareholders' capital. This treatment:

“makes people anonymous and reduces the lives of employees to quantifiable objects who can be hired, fired and manipulated in the pursuit of private profits. Thus, accounting naturalises an instrumental logic that excludes and silences other criteria for assessing value.” (Sikka, 2015:49)

Downsizing or right sizing in organisations invariably entails reducing the workforce ostensibly for organisations to remain profitable for the owners of capital:

But when you are driven by Hunhu, you look beyond the downsizing, you look at its effects to the particular individual you are removing from an organisation. So that way of Hunhu welfare from a welfarist point of view, you go beyond just an individual leaving an organisation, we try to look at that person beyond. (PHFA 07<sup>77</sup>)

The participant noted that employee welfare after downsizing or retrenchment is not considered by other organisations and arguably adding a Hunhu dimension to business would entail looking at the former employees post downsizing. Sikka (2015:49) concurs that during downsizing “little consideration is given to the human consequences of downsizing and reducing someone's income...”. Another aspect brought by the philosopher is the issue of long service awards and pensions, which are often inadequate:

If the pensions are very low, then it means that the aspect of Ubuntu is not there. It is just a way of trying to say you have worked for us very well here as

---

<sup>76</sup> Interview held on 15 August 2019 D26 8050:8812

<sup>77</sup> Interview held on 15 August 2019 D26 16362:16981

a donkey here, you know Benjamin the strong donkey in '*The Animal Farm*'. (PHFA 07<sup>78</sup>)

Incidentally, long service awards can be traced back to the industrial revolution, which was another stage in the development of capitalism from the feudal stage. The implication is that these awards are surviving artefacts of the feudal stage and cannot be disembodied from the original intent of capitalism, which has remained the exploitation of labour to this day. Thus, long service awards may never be a genuine 'thank you' to the worker. While *The Animal Farm* was written primarily as a critique of Stalinism, the participant uses it to show an ugly face of capitalism. The participant likened the treatment of employees to Benjamin the donkey due to the low pensions that some business organisations offered. Labour is seen not only to have contributed to the organisation, but the country and the world at large remarked the participant. Ideally labour should be treated well but this ostensibly remains a pipe dream in capitalism which thrives on the exploitation of labour.

A participant avowed that capitalism is not Hunhu:

Capitalism is not Ubuntu. People may want to say whatever they say. Capitalism is far far from Ubuntu. Ubuntu is for me is more closer to Islamic finance. Ubuntu does not require us to be greedy. *Ukakweretesa munhu* [If you lend one some money] you do not charge interest. So that is why you find that people detest micro-finance because *chimbadozo*. We have an Ubuntu damnation for micro-finance. We call it *chimbadozo*, what do we mean by *chimbadozo*. It is a sin. Isn't it? Which is like a microfinance. I think for me if we embed Ubuntu in accounting ethics, we are actually aligning it more to who we are. Because when we talk capitalism and we talk accounting and when we realise for us being greedy is not Ubuntu. Being greedy is capitalism, and capitalism is foreign to us... (PAAC 0008<sup>79</sup>)

In support of the assertion that capitalism is not Hunhu the participant gives the charging of interest as an example. Hunhu differs with capitalism with regard to the charging of interest. Charging of interest is an acceptable accounting practice covered by an accounting standard (IAS 23). It was the participant's perspective that Islamic

---

<sup>78</sup> Interview held on 15 August 2019 D26 1527:2149

<sup>79</sup> Interview held on 5 September 2019 D19 page 5

finance is closer to Hunhu with regard to the charging of interest. The participant's view that charging interest is a sin might also be aligned to Christian influences too. Martin Luther in a pamphlet titled 'On Trade and Usury' (1524) disapproved of the charging of interest, profiteering, among others. In Zimbabwe, the charging of excessive interest (often that violates the in duplum rule) is considered *chimbado* and seen as immoral and dangerous (Chamelle-Wright, 2005). Specific reference was made to microfinance institutions which the Shona see as '*chimbado*' [usury] of some sort according to PAAC 0008. In most cases *chimbado* involves interests rates way higher than the commercial banking rates. Micro finance institutions are regulated by the Reserve Bank of Zimbabwe and are therefore formalised unlike the informal *chimbado*. Despite their regulation and formalisation, these are still perceived to be a *chimbado* of some sort as attested to by the statement from the participant above. Hunhu thus detests the charging of interest on borrowings argued the participant. Similarly, another participant shows how Hunhu may not sit well in accounting that is premised on capitalism:

But then you try to import that understanding of Ubuntu into the world of accounting which is alien to us that's another important thing. Because yes, western philosophy we are using it to western accounting but now perhaps you are now trying to use African moral thinking applying it to a system of accounting that is principally western in its orientation, right is it not so? (PHFA 05<sup>80</sup>)

Participants (PAAC 0008 and PHFA 05) raise a pertinent issue that brings into question whether simultaneously 'thinking' Hunhu and 'thinking' accounting in the context of a capitalist economy is possible. Accounting in its immediate origin is western and is meant to serve mainly the needs of the capitalist world. The philosopher (PHFA 05) pointed to a possible disconnect in trying to apply Hunhu to accounting that is principally western in its orientation, while the practising accountant averred that capitalism is not Hunhu. While this is true the concepts underlying accounting are not a preserve of the West and not necessarily alien to indigenous African thinking. Sy and Tinker (2006) argue that accounting is not a domain of the West but was integral to social, political and cultural life of societies the world over. They further argue that accounting in ancient Egypt and Rome was well documented debunking theories of purely western origins of accounting. Their paper focused on accounting in Babylon

---

<sup>80</sup> Interview held on 15 August 2019 D24 4863:5241

and certain African kingdoms prior to colonisation. They note that African empires before colonisation had three types of accountants: “public or royal accountant; private accountant and the family accountant” (Sy and Tinker, 2006:119). In ancient Mossi and Ghana in AD1600 the public accountant collected revenues for the state (*ibid.*). One of the duties of the public accountant was ensuring the fair distribution of the national wealth. In Ghana for example, “after the gold was mined, the emperor gave the population their share in the form of gold dust” (Sy and Tinker, 2006:119). It was in such aspects that the public accountant ensured distributional fairness of national wealth. Having looked at the roles and functions of the accountant in Babylon and African kingdoms Sy and Tinker (2006:122) concluded:

“Can Western accountants learn from African accountants’ role in securing (distributional) fairness within African society (with the concomitant social stability that it engenders)? If such an ethic had been more prevalent ... we might have averted some of the avaricious practices that have dragged our profession into disrepute.”

It can be argued that though accounting in its present form is predominantly capitalist that does preclude possibilities of it being premised on an entirely different worldview, like Hunhu. Apart from a different worldview its essential capitalist configuration will have to be dismantled, meaning rules will need to be rewritten. For instance, the individualistic orientation in the legal entity concept will have to be changed. If precolonial Africa had accounting systems, then it is not beyond imagination to have accounting based on a worldview other than the Anglo-American worldview. Accounting can have a different orientation, which is consistent with an African worldview. For instance, Sy and Tinker (2006) see distributional fairness in accounting as necessary to engender social stability whose presence would discourage the greed that tainted the accountancy profession.

One of the functions of the accountant in pre-colonial Africa was to secure distributional fairness within society as noted by Sy and Tinker (2006) above, a function though present in western accounting has a different orientation. Western accounting’s understanding of what is fair is based on private property and risk taking, which is not necessarily the case with Hunhu. An observation by a philosopher participant brings this to the fore:

I just want to give an example. I do not know whether the example it's purely accounting example. It is an example that is derived from the thinking of Adam Smith where he talks of a butcher providing meat to clients to the community. The butcher does not necessarily worry himself or herself whether A and B have got a fair share of meat. If A comes with money to buy the whole beast, its ok for the butcher because the butcher is simply in business to sell, right. But perhaps from the perspective of our own moral values we may say: Why can't the butcher share equitably among those who want to buy. To say A gets a share, A gets a share. So, this is the western orientation of business. If I go to a fuel station and if I have the money if I can buy all the fuel. Its fine with the owner because the owner of the business, the filling station wants money. Whether the fuel has been fairly distributed perhaps among the residents of Masvingo may not matter to him. At the end of the day what he or she is looking for is money. So, I am just saying you also need to look into the possibility of, maybe not in your thesis but elsewhere as you write papers to say, 'Don't we also feel the imperative to tinker with our own accounting systems, so that they resonate with our own value systems as a people'. (PHFA 05<sup>81</sup>)

The participant gives an example from Adam Smith to show how the Anglo-American business model is inconsistent with Hunhu. According to them, Western accounting informed by theories of Adam Smith among others places little or no emphasis on distributional fairness which was one of the key functions of the accountant in precolonial Africa. In the example given above the butcher and the filling station owner are not worried about fair distribution but rather that their products sell out, even to one customer. On the contrary, Hunhu would require that the owners share equitably the products among those willing and able to buy. This will in essence be a tinkered Hunhu, because the Hunhu that allows a traveller to eat whatever in the field to satiate their hunger, without taking something along is not conditional on capacity to pay. The disconnect between accounting and Hunhu then makes it an "imperative to tinker" it so that it "resonate[s] with our own value systems as a people" suggested the philosopher.

---

<sup>81</sup> Interview held on 15 August 2019 D24 7060:8381



Hunhu would also go at the core of accounting functions such as cash management. It is considered prudent or good accounting practice to delay settlement of payables but at the same time encourage prompt payment of receivables. This is discussed by a practising accountant:

This is, so, from a local point it may sound so bad not paying someone but remember as accountants we try to balance the relationship, trying to balance the relationship not completely eliminate. So, if you bring in the aspect of balance, you are trying to apply Hunhu in accounting to say *zvine hunhu here kusabhadhara mamwe ma company mari* [Is it ethical to delay payments to other companies?] In Shona *ndizvo here?* [Is that so?] *Ndizvozvoka.* [That is it] *Ndoti zvine hunhu here kuti inini ndoita* [Then I ask is it ethical that I carry] a very large payables *ndichifinanzwa nevamwe?* [being financed by others?] Yes *ndaconserver* [I have saved] *mari yangu* [my money] but *zvine hunhu here?* [is it ethical?] So, it is also infused in *Hunhu nhaikire* [that is] but it is not clearly defined to say *'Iri ndo hunhu, iri ndo hunhu iri harisi* [This is ethical, this is ethical, this is not ethical] but you balance. (PAAC 0005)<sup>82</sup>

The view by the practising accountant is that the cash management practice whereby one delays settlement of trade payables in line with the credit terms but encourages prompt settlement of trade receivables is not consistent with a Hunhu perspective. This would go to the core of the cash management cycle. The participant said that if one were to ask in vernacular *Zvine hunhu here kusabhadahara... ndichichifinanzwa nevamwe?* (Is it ethical to delay payments to other entities, who are financing me through the granting of credit facilities?), the answer would be *Hazvina hunhu* (It is unethical). However, from another perspective, what would be critical to answer the question are the credit terms. As long as one abided by the terms then the question of ethics would not arise at least from an Anglo-American perspective. It is submitted that introducing Hunhu may bring into question what are seemingly taken for granted accounting practices.

What is clear from the forgoing is that the introduction of Hunhu in curricula, could potentially require a complete overthrow of capitalism. However, this is not necessarily the case. The question *Zvine hunhu here?* (Is the behaviour befitting of a well cultured

---

<sup>82</sup> Interview held on 7 May 2019 D14 22003:22649

person?) as business is conducted (accounting included) is bound to evoke emotions that may make one shy away from morally reprehensible behaviour. Furthermore, accountants may become conscious of the powers and injustices inherent in the profession they join, and in the society that they exist. Accountancy faculty were mum on the issues raised in this section. May the silence of the accountancy faculty be construed to mean that the dark side of capitalism is not pronounced in academia than it is for those in practice? Whether the silence meant being comfortable with the grounding of accounting in capitalistic business forms or being blind to the problems so glaring in the eyes of other participants is left to conjecture.

## **6.9 Conclusion**

The chapter presented the perspectives of participants on the inclusion of Hunhu in accounting ethics curricula. Hunhu may be strategic in accounting ethics as it is homegrown and is more of a philosophy for life for both learners and accounting practitioners argued some participants. This is particularly so for those facets of Hunhu that have remained resilient against onslaught from colonisation and coloniality. This then fits in well with constructivism learning theories that posit that learning should start from the known to the unknown. Learning is never on a *tabula rasa*. Hunhu then becomes the platform upon which the unknown or foreign ethical theories are based. Learning is enhanced as introduction of Hunhu broadens the perspectives and understanding of issues among learners. Indigenous education is lifelong, from cradle to the grave and beyond (Omolewa, 2007). Introduction of Hunhu in accounting ethics curricula, ensures that there is continuity between the home, school and the workplace education, in line with indigenous education. In the prevailing scenario there is a disconnect between the three spaces with regard to Hunhu education. By including Hunhu into the accounting ethics curriculum, or by having it as the anchor of the curriculum, accounting in general and accounting ethics in particular may become better contextualised to speak to the African traditional experience, as indeed might efforts in other fields such as philosophy on Africanising curricula. Hunhu in accounting ethics curricula will enable Africans to know themselves. This is achieved through the preservation of the African cultural heritage, consciousness of their unique placement in Africa and the radiating relations from family, kith and kin to clan and humanity at large. Closely related to the centrality of the family is African solidarity that puts a

premium on communal relations as opposed to individualism. Solidarity is further strengthened through the concept of *Ukama* (kinship) where one can claim relationships with virtually everyone, with this conception extending to strangers and thus humanity at large. Solidarity under Hunhu may engender the spirit of brotherhood. The absolute vitality of Hunhu is shown in how African solidarity has stood the test of times in providing the necessary psycho-social systems in times of bereavement and other such calamities. Western ethics militates against the African communitarian spirit through promoting individualism that has poked holes in the once tightly knit African family set-up. Further to this, western political economic theories are far removed from the African communitarian ideals. In this regard participants motivated for an ethical framework that speaks to the African worldview.

Colonisation and coloniality marginalised Africa epistemologies like Hunhu. In addition, colonisation and coloniality demeaned the sense of dignity and self-worth among Africans to the extent that anything and everything from the West is considered superior. The African lives a life of discontinuity and disconnect between home values informed by an African worldview and nearly the whole world around informed by capitalism. This is an epistemic injustice. Accounting in its present form is tailored to suit financial capitalism, the dominant economic organisation of coloniality. Colonisation and coloniality brought with them subjugation, marginalisation and exploitation of Africans. Accounting, by providing the means to measure wealth and capital accumulation is complicit in the exploitation.

In motivating for the inclusion of Hunhu into accounting ethics curricula, it was apparent from the submissions of most participants that colonisation and coloniality had negatively impacted on Hunhu in many ways. For example, the once tightly knit African family was disturbed, indigenous knowledge was pushed to the periphery. Foreign or alien values seemed to be reigning among Zimbabweans as shown by their penchant of western life and languages to name a few, argued participants. Colonisation and coloniality remain stubborn historical facts but participants opined that Zimbabweans or Africans should not accept the outcomes or dare leave the table. Though Hunhu through colonisation and coloniality, had been dealt a hard blow its basic structures had remained resilient. For example, participants showed the psychosocial support offered by Hunhu in the early days of HIV and AIDS, proved its

absolute vitality and persistence despite urbanisation. Another affront to Hunhu is the individualism that came with urbanisation, but as argued by Wiredu(1992a:203) elsewhere in this chapter it has not yet “proved unduly deleterious to this national trait [of solidarity]”. Thus, including Hunhu in accounting ethics curricula becomes part of its revitalisation and demarginalisation.

The main if not the sole focus of business under capitalism is profit maximisation, which may be at cross purposes with Hunhu which may require business to operate for the benefit of the community argued participants. Furthermore, Hunhu is not capitalism. There is bound to be another disconnect between accounting in its present form designed to prop and oil capitalism. However precolonial accounting in Africa emphasised distributional fairness of national wealth and was therefore in sync with the African worldview. It is therefore conceivable to think of accounting and accounting ethics premised on an African worldview to address the issues raised by participants.

## CHAPTER 7

### HUNHU AND IFAC VALUES

#### 7.1 Introduction

This chapter presents and discusses the perspectives of participants on what they considered Hunhu values. Most of Hunhu values from participants and extant literature cannot of themselves be regarded as distinct and definitive of Hunhu as shown in Table 7. In the same vein the abbreviated IFAC values can be expanded to include some of the values in extant literature and those identified by participants. Therefore, there may be similarities between Hunhu and IFAC values. For example, professional competence may as well encompass stewardship. However, there are also some noteworthy distinctions. For example, a communalistic nature is particularly evident in the discussion of Hunhu values. The implications from an accounting perspective are explored.

#### 7.2 Hunhu values overview

Table 7 shows the values associated with Hunhu by participant group, extant literature and compared to the IFAC values. The philosophy faculty (PHFA) and the others (PHFAO) were combined. Further to that the two groups were similar in that they constituted the non-accountant participants. Though the PHFAO group were not philosophers, they were specifically recommended by some of the philosophers. All the participant categories identified the following as Hunhu values in no particular order: humility; accountability; empathy; helping one another/caring; stewardship; responsibility; hardworking; honesty; integrity; solidarity; patience; resilience/endurance; respect; spirituality; objectivity/fairness/impartiality; and confidentiality. The values identified by all the participant categories constitute the largest chunk of all Hunhu values perceived as making one *munhu ane hunhu* (a well-behaved person) among others. Irrespective of profession there seemed to be a general consensus on the values that are constitutive of *munhu ane hunhu*. The values are in no way unique to Hunhu but are common in other societies across the world. The issue of individualism and communalism among Africans is contested. Wiredu (1992a:199) argues “there is a finely graduated continuum of the intensity of this

feeling which ranges, in an ascending order, from the austere delimited social sympathies of rigorous individualism to the pervasive commitment to social involvement characteristic of communalism”.

**Table 7 Values by participant, IFAC and extant literature**

LEGEND				
	All participants and literature			politeness/kindness
	uniqueor blank per category			forgiveness
	PAAC, PHFA, PHFAO			loyalty/dedication
	PHFA,PHFAO, Literature			reciprocity
	PAAC, PHFA, PHFAO,liter.			peace building
	IFAC and all participants			
		thriftness		
		communication skills	communication skills	
		hospitality	hospitality	hospitality
		sharing	sharing	sharing
		selflessness	selflessness	selflessness
	optimism			
	responsibility	responsibility	responsibility	responsibility
	humility	humility	humility	humility
	accountability	accountability	accountability	accountability
	emphathy	emphathy	emphathy	emphathy
	helping one another/caring	helping one another/caring	helping one another/caring	helping one another/caring
	stewardship	stewardship	stewardship	stewardship
	hardworking	hardworking	hardworking	hardworking
	honesty	honesty	honesty	honesty
	solidarity/unity	solidarity/unity	solidarity/unity	solidarity/unity
	patience	patience	patience	patience
	resilience	resilience	resilience	resilience
professional comptence				
professional behaviour				
	spirituality	spirituality	spirituality	spirituality
integrity	integrity	integrity	integrity	integrity
objectivity/fairness	objectivity/fairness	objectivity/fairness	objectivity/fairness	objectivity/fairness
confidentiality	confidentiality	confidentiality	confidentiality	confidentiality
<b>IFAC</b>	<b>Accountancy faculty</b>	<b>Practising accountants</b>	<b>Philosophy faculty and othe Exant literature</b>	

He then locates the Akan on the “pervasive commitment to social involvement” or in short communalism. Similarly, as discussed in chapter 6 of the thesis Tonnie (1988, 1935) concludes that western/European societies are more oriented towards *Gesellschaft* (societal) relationships whereas African societies are inclined towards *Gemeinschaft* (communal) relationships. Perhaps what Wiredu avoids is the temptation to describe some societies either as purely communal or individualistic in orientation. Furthermore Wiredu (1992a:193) argues “[the] concrete cultural context in which a moral principle is applied may give it a distinctive colouring”. The implication is that context has an influence on the perception of values despite his claim that

values are universal. This qualification is important, in that it acknowledges the distinctiveness of values within different contexts. Cultural diversity is in part explained by the distinctiveness of values. This then has implications for any practice, be it law, accounting, management and so forth.

Also evident from Table 7 are few gaps between extant literature values and those identified by all participants combined, for example stewardship and kindness. The similarities of values identified by all participants and literature suggests that irrespective of when different studies were conducted, the perception of Hunhu values has remained almost unchanged. The table shows that only three IFAC values (confidentiality, objectivity, integrity) also feature among Hunhu values as perceived by all the participant groups and extant literature. In addition, professional competence and due care and professional behaviour are not identified as Hunhu values. This does not suggest the said values are manifestly absent in Hunhu, for example as noted elsewhere professional competence may also encompass stewardship. The study proceeds to discuss the extent to which IFAC values speak to the African or Zimbabwean context focussing on three values common to both Hunhu and IFAC. Further to this the study interrogates some Hunhu values namely: solidarity, respect and spirituality to ascertain the extent of the African communitarian ethos.

### **7.3 Are there differences in values between Africa and the West?**

The IFAC values, though considered universal emerge from and are informed by the western context, whereas Hunhu in its various forms and orientation is African and common across the continent especially Sub-Saharan Africa. The extent to which Hunhu values are distinct compared to western values is contested. Despite this, proponents of Hunhu call for economic frameworks that are informed by African values (see for example, Ntibatirwa, 2009; Murove, 2005), on the basis that these are unique. West (2014) argues that the arguments made by some African scholars are unsustainable because they draw on personal experience, anecdotal evidence which in the main has no means of validation and is therefore unacceptable in academic discourse. West inadvertently steps into the contested area of knowledge, particularly the arbiters of valid knowledge. Proponents of indigenous worldviews argue that, of

necessity, an indigenous lens or framework should be used, whose assumptions are at times different to those of other worldviews. In this regard Prah (1999:37) argues “We cannot in all seriousness study ourselves through the eyes of other people’s assumptions. I am not saying we must not know what others know or think of us, I am saying we must think for ourselves like others do for themselves”. Kovack (2005) outlines experience (which West, 2014 discounts) as one of the principles used in indigenous worldviews research. Further to this, Chilisa argues that validity “is therefore about relevance and resonance: how do your findings resonate with the culture of the people?” (Denborough, 2019:14). In this study the lived and living experience of Hunhu by the 26 participants forms the basis of the discussion. The discussion therefore hinges on indigenous worldviews as set out in chapter 3. It is also submitted as discussed in chapter 2 that culture significantly affects the ethical judgements of accountants in line with Hofstede’s cultural dimensions (Tsui and Windsor, 2001; Cohen and Pant, 1989; Karnes, *et al.* 1989; Perera, 1989). This is important in that culture or ‘custom’ as Wiredu (1992a:193) prefers to call it “may play quite a constitutive role” due to “the contingencies of space, time and clime”. Every community and by extension society has its “prescriptions and proscriptions” with regard to “life and death, work and leisure, reward and retribution, aspirations and aversions, pleasure and pain, and the relationships between the sexes, the generations and other social categories and classes” opines Wiredu (1992a:193). It is these that impact on and give a society “a distinctive impression of its morals” (*ibid.*).

### **7.3.1 Integrity**

Participants across all categories highlighted integrity as a Hunhu value. Hunhu integrity from the perspectives of the participants means being straight forward (ACFA 001) truthful (ACFA 004, PAAC 0002) trustworthy (ACFA 002, PHFA 02) and reliable (ACFA 002, PHFA 02). It appears there is a thin line between honesty and integrity though participants and extant literature list these separately. It is not surprising that participants saw trust as part and parcel of integrity. Trust in Shona is *kuvimbika*. For the Shona trust ‘*kuvimbika*’ is critical for integrity and “takes effort to attain and to be conferred by the community but once lost it is difficult and almost impossible to reclaim,



because it is a virtue of such high quality” (Mungwini, 2017:153). A participant similarly notes integrity under Hunhu is defined and bestowed by the community:

...The community tells you that the way you are behaving now you are missing out, in terms of your integrity...You need to do something about it. Whereas in western ethics, you know, everything is centred on the individual...(PHFA 01<sup>83</sup>)

While IFAC’s definition of integrity is similar to that of the participants in that it requires an accountant to be “straightforward and honest” this is restricted to “professional and business dealings” (IFAC, 2020:18). Hunhu appears more encompassing:

We perceive the person, who is a member of the larger space. They enjoy these limitless aggregations of spatial relations. So, we want to locate your views of integrity, if that is the term that is eventually perhaps preferred. We want to locate it in relation to; because as currently constituted, it’s the individual, it’s really my integrity that you must pray upon me, I should remember. But if I know that as a lecturer here it is so important for me to do well for the group to perform well. I have colleagues here, beyond the department, faculty and then the university community and all that. They form part of these spatial relations in my being and surely if you are going to say on the basis of my own individual integrity, I might abandon that individual integrity. In any one case I could say well, what for? I am willing to compromise, does it matter? And the injury I am doing is just to myself. But I need no such space if I am integrated into the system *yehunhu* [of Hunhu]. It’s all embracing but in a widening circle of responsibilities. I would not be here if my colleagues were not here. That’s the understanding. With that kind of western located integrity, you can all go home (laughing). You leave me here! (PHFA 00001<sup>84</sup>)

The participant compares and contrasts Hunhu integrity with that of the West. Integrity that centres on the individual other than the community tends to be egocentric and self-seeking suggests the participant. In as much as professional and business relations ascribe to certain economic groupings from IFAC’s perspective, Hunhu tends to have broader groupings that are less restrictive to the extent of a person enjoying “limitless aggregations of spatial relations” that also come with a “widening circle of

---

<sup>83</sup> Interview held on 4 April 2019 D20 12976:13859

<sup>84</sup> Interview held on 10 May 2019 D8, 9617:10833

responsibilities” (PHFAO 00001). The same “spatial relations” can be conceived of as “the “blood” ties of lineage and clan” that ultimately extends to all mankind as argued by Wiredu (1992a:200).

The extent to which integrity centres on the community under Hunhu requires a qualifier. While personal integrity exists under Hunhu, community integrity comes first:

I think from the perspective of Ubuntu, we can look at integrity from a person-centric view where we can say it respects personal integrity. Yaaa, it is compatible with that aspect of personal integrity in the sense that it says, ‘I am because we are, I exist because we exist as human persons.’ So, it respects firstly it emphasises on the integrity of the community and if that integrity of the whole community is guaranteed then it naturally follows that personal integrity is guaranteed. So, it doesn’t start from that individualistic view of personal integrity where you guarantee your integrity as an individual first, but it starts by guaranteeing the integrity of the community, then once that is done it naturally follows that the integrity of the individual is also safeguarded. (PHFA 03<sup>85</sup>)

It is the integrity of the community that is emphasised under Hunhu argues the participant above. This lends credit to Tonnie’s (1988, 1935) argument that African societies are more inclined towards *Gemeinschaft* (communal) relationships or “pervasive commitment to social involvement” as put by Wiredu (1992a:199) as opposed to individualism. This in no way denies the existence of personal integrity under Hunhu.

It is necessary to interrogate the extent to which accounting in general is inclined towards individualism. Reading integrity as contained in the IFAC code of ethics together with the International Accounting Standards Board’s (IASB) conceptual framework, professional and business relations are restricted to investors and other market participants (IFRS Foundation, 2018:A7). The current IASB (2018) conceptual framework like the previous ones “extend[s] the conceptual legitimacy of finance-led

---

<sup>85</sup> Interview held on 15 August 2019 D22, 6021:6914

capitalism...reflect[s] the dominance of finance capital as a means to profit, while simultaneously entrenching the conditions that inform and reward financial capitalists” (Zhang and Andrew, 2021:1). Arguably this is a very narrow focus which restricts the focus of financial reporting to investors and market participants (*ibid.*) despite calls to regulate financial markets to “meet the needs of all citizens of the world” (Stiglitz Report, 2010:4). The confines and limits of integrity under IFAC are as stipulated in the code and the IASB conceptual framework where the terrain of accountants in preparing and presenting financial reports as well as auditing the same are demarcated and laid out.

### 7.3.2 Objectivity

An accountant is required not to “compromise professional or business judgment because of bias, conflict of interest or undue influence of others” (IFAC, 2020:18). This is the IFAC understanding of objectivity. Objectivity from an African perspective is among others shown by the use of sayings. For example, among the Shona sayings like *Usarerekere divi rimwe setsvimbo* (Do not be unbalanced like a knobkerrie) or *Ndiri kumbwa ndiri kutsuro* (I am alternating between the dog and the hare perspectives) are meant to discourage partiality and ensure fairness or a balanced perspective in all situations:

Strike a balance yeah, *Kuti kumbwa nekutsuro* [I am alternating between the dog and the hare views] *kana* [or] *Kuti kunzungu nekunyimo*, they are saying either it’s a ground nut or it’s a round nut but both of them are nuts. It’s now a matter of you balancing the cue for you to get the best results. (PAAC 0006<sup>86</sup>)

In addition, Hunhu as an ethic encourages objectivity in that human beings must be treated with dignity and therefore one way to achieve this, is to ensure that there is justice and fairness. Further to this a philosopher participant argued that Hunhu is objective because it operates at the intersubjective level since what is good or bad is defined by the community and not the individual:

So, I think there is an advantage in the sense that Hunhu is already operating at an inter-subjective level, that we are looking at what is measured as good or

---

<sup>86</sup> Interview held on 7 May 2019 D15, 25976:26213

bad by the community. So out of experience the community will have seen what is good or what is bad. So, I think it's already objective because it has risen above the individual traits. (PHFA 04<sup>87</sup>)

Under Hunhu there is group evaluation or assessment of issues argued the participant. This is above individual assessment, thus raising the bar on what is considered objective to reflect group or community expectations. Objectivity is exercised from the family level and even in the traditional court systems:

Objectivity whenever there are sessions in the rural areas people try to be as objective as possible before the chief before the headman before the village head even within the family objectivity is what has to prevail. (PAAC 0001<sup>88</sup>)

The participant highlights the three common types of traditional courts among the Shona, starting with the family court *dare remusha*. This court involves family members (both nucleus and extended) and usually issues dealt with are kept confidential within the family. The village court is presided by the village head *sabhuku* and deals with cases involving different families. The last or the highest court is that of the chief and handles cases that are either referred by or above the jurisdiction of the lower courts. A peculiar aspect of these courts is the principle of truth telling from the disputants and witnesses (Gwaravanda, 2011). All reports are expected to be capable of verification in a:

“pragmatic and existentially inclined manner. It is practical because it aims at solving an issue at hand and it was existentially inclined because it focused on improving the quality of life among the Shona.” (Gwaravanda, 2011:151)

This shows the extent to which objectivity is exercised. The objective of these courts is that “justice could be served and equilibrium, balance, and harmony could be restored” (Mungwini, 2017:149). Similarly, Gwaravanda (2011:149) argues that one of the purposes of the Shona court system “is to build unity, togetherness and harmony which are clear traits of the family atmosphere”. It is clear that objectivity under Hunhu is intended to foster harmonious relations within the community starting at the nucleus family right up to community.

---

<sup>87</sup> Interview held on 15 August 2019 D23 16543:17102

<sup>88</sup> Interview held on 12 June 2019 D10 4102:4321

Objectivity should be grounded in the African cultural context, that emphasises consensus and buy-in among others. However, that said it should be noted that other ethical frameworks like '*Mitbestimmung*' in Germany has decision making that centres on both management and workers which may necessitate consensus in decision making (Hutton, 1996). However as noted in Chapter 2, notwithstanding the partnership between labour and capital, there is still conformity to the market imperatives of Anglo-American capitalism. What may be absent in the Germany system is circumlocution in addressing issues among Africans:

But an African person, we are more indirect. We use indirect speech, indirect speech. By so doing what I am saying is, we are more metaphorical, metaphorical we do not call a spade a spade. I can say quite a lot about this...We go by indirection in order to get direction. So, what we are simply saying is that when someone has erred it takes time it is quite a long and winding path for an African to communicate the message but the white [person] it is direct. It goes back to these issues I have spoken about in terms of individualism that the white person simply feels good if he or she communicates that message directly. It is ok, [he/she] feels satisfied that way. But the African person thinks broader and feels for the recipient as well. So, he or she feels what the impact, what effect the message communicates to the next person. (PHFA 06<sup>89</sup>)

Objectivity under Hunhu is laced with diplomacy and seeks to go by "indirection in order to get direction" as argued by the participant above. Hunhu objectivity tends to be more metaphorical. Telling someone on the face that they have erred as in western cultures is bound to engender hurt and resentment and may not be effective in correcting wayward behaviour. The advantage of indirection is "the speaker communicates to the hearer more than he actually says by way of relying on their mutually shared background information, both linguistic and non-linguistic, together with the general powers of rationality and inference on the part of the hearer" (Searle, 1975:60-61). Although being metaphorical is time consuming the Shona empathise with the erring party. Also, as Mashiri (2009:138) notes "indirectness and politeness

---

<sup>89</sup> Interview held on 27 August 2019 D25 12408:13539

are preferred strategies for minimizing or averting threat not only to face, but to *unhu* and *ukama*, as well". This way *ukama* 'kinship' is saved. Furthermore, going indirect with an erring party is influenced by Shona attitude on issues such as committing a crime or *mhosva*. First and foremost, the Shona accommodate the fact that *kutadza kuri muvanhu* (to err is human). Secondly, the Shona do not hate the accused or offender but the crime committed '*tinotonga mhosva hatitonge munhu*' (we focus on the crime committed and not the individual). In any case, though winding, indirect speech is simple, teaches and counsels more effectively than the direct and often blunt western approach (PHFA 06). A person is also given room to reflect and realise his/her mistakes so that in future they conform to the expectations of the society. Circumlocution is viewed as being more respectful and hence more likely to achieve favourable results in the end (PHFA 06). Being respectful means handling issues in a way that is not hurtful to others, even if it means taking a long route or using more words in the process.

It was the contention of some participants that the Shona tended to be less objective in matters that involved their kith and kin but objective in dealing with outsiders.

But what I find is we give more prominence in our relationship, that clouds a lot of our objectivity. So, our objectivity as long as it is not someone who is not close to us, we will exercise it. (ACFA 003<sup>90</sup>)

The relational nature of Africans is considered a weakness as far as objectivity is concerned. In the presence of an outsider Africans may outwardly demonstrate solidarity but behind closed doors, the erring relative is told bluntly that he/she was to blame:

As long as you eventually [exercise frank talk] *yavanoti ngatitaurirane sehama kuti apapa zvanga zvisina kumira mushe* [let us be open as relatives what was done was wrong]. In a separate setting they will then talk about it. What might have been discussed with the one who is not a relative and might not necessarily be the one which prevails. Because they will then eventually sit down and say 'No, No, the reality was 1, 2, 3.' But obviously we could not talk

---

<sup>90</sup> Interview held on 24 May 2019 D3 12799:12991

about this in the presence of *mutorwa*, [non kinsman] but *isusu ngati gadzirisei zvinhu zvedu* [let us solve the matter] in this particular way. *Apa takanganisa semhuri, sedzinza ngatipagadzirisei hapana kumira mushe* [We erred as a family, as a clan let us solve the matter for it is bad]. ACFA 005<sup>91</sup>

Candidness and honest truth telling among the kinsman is emphasised and valued, though it is not done in front of strangers as that is akin to ‘*Kuvhiya chidembo pane vanhu*’ (skinning a civet cat in public) washing the dirty linen in public. It must be noted here, how honest as a value criss-crosses both objectivity and integrity under Hunhu. In the above quote though it could be one party who would have erred the moral blameworthiness does not rest squarely on his/her shoulders alone but equally on that of the kinsman “*Apa takanganisa semhuri, sedzinza ngatipagadzirisei hapana kumira mushe*” [We erred as a family, as a clan let us solve the matter for it is bad]. The need to maintain social harmony and cohesion is given more weight on how objectivity is exercised in public. This thus speaks to the objectives in objectivity under Hunhu. When social harmony is the objective, the exercise of objectivity would presumably be different to the situation when asserting or imposing some sort of individual ‘truth belief’ is virtuous. The above excerpt shows how blood relations tend to cloud objectivity under Hunhu. However, this seems to be common phenomena across the globe, for example Donald Trump pardoned one of his former advisors and friend Roger Stone Jr. who had been convicted among others of perjury (*The New York Times*, 11 July, 2020). Maybe the difference is that in the American case the law was allowed to take its course with a guilty verdict and sentence pronounced but nonetheless quashed aside through the president’s clemency, which has been typically exercised “in cases that resonate with him personally - or with people who have a direct line to him through friends or family” (Baker, Haberman and Sharon Lafraniere, 2020).

### **7.3.3 Confidentiality**

Confidentiality is a value under both Hunhu and the IFAC code of conduct. Under the IFAC code of conduct, accountants shall not disclose information obtained in the discharge of their duties to outsiders unless special circumstances dictate. Even within the employing organisation confidentiality still has to be maintained. The principle

---

<sup>91</sup> Interview held on 12 June 2019 D5 9809:10369

moves outside the economic zone to include “close business associate or an immediate or a close family member” (IFAC, 2018:19) as another group an accountant is not supposed to disclose the said information. In African societies confidentiality is emphasised as part of traditional education. Traditional education for the Bantu people is from cradle to grave. Proverbs and other wise sayings show the Shona view on confidentiality:

I think it's another value that we cherished and has come a long way. I think there is a lot of confidentiality in the society. That is where we have Shona terms like '*Chakafukidza dzimba matenga*' [What covers houses are roofs] So, you do not just '*fukura hapwa*' [lay bare your armpits] if you want. So, there is a reason for that, you do not just say it if you are not going to get a solution out of it from that person you are telling. So, you would rather keep it to yourself unless you are very sure they will assist you. So, I think it is a very good value for accountants I think. You maintain your confidentiality in the organisation that you work for. There is a lot of competition, you are not going to divulge anything that you see without proper authorisation to do that. (ACFA 002<sup>92</sup>)

Other participants (ACFA 006, PAAC 0002, PAAC 0005 and PAAC 0006) similarly cited the two Shona sayings above to illustrate the value. The saying '*Chakafukidza dzimba matenga*' (What covers houses are roofs) acknowledges that every household has its own secrets which are kept from the outside world. Secrets are either at family or clan level depending on their nature (PAAC 0006, PAAC 0004, ACFA 002). Divulging such secrets is likely to bring undesirable consequences to the family. This is so because wilful disclosure of family secrets can result in the secrets falling into wrong hands. It is a teaching of the Shona that a well-behaved person '*munhu ane hunhu*' will not wash the dirty linen of the family in public '*haafukure hapwa*' (laying bar your armpits). Disclosure of family secrets or any secret is done only if the disclosure assists in finding a solution. Confidentiality for Africans is instilled first at family level then goes up to the community. On the other hand, IFAC (2020:20) requires accountants not to disclose information acquired as “a result of professional and business relationships without proper and specific authority or unless there is a legal or professional right or duty to disclose”. Under the IFAC code individuals disclose

---

<sup>92</sup> Interview held on 20 May 2019 D2 14160:14900



client or business information only when there is a legal or professional duty whereas the Shona is at liberty to disclose family secrets if one sees it fit without seeking permission from anyone (ACFA 003). One participant (PHFA 04) averred that a secret if detrimental to the community has to be disclosed. The professional and legal duties under IFAC equally require an accountant to disclose secrets that are detrimental to society. However, in practice an unholy alliance between accountants and auditors has seen dubious financial statements being passed and getting favourable audit opinions. Non-disclosure of such critical information has had and continues to negatively impact on lives of people. Maybe Hunhu confidentiality may motivate for the disclosure of such detrimental information thereby reducing the damage that may result from non-disclosure.

Confidentiality which entails secrecy among Africans is often for a good cause not just for the sake of it. There are some issues which can be only divulged when time is ripe or when it is felt the truth can be better handled. Participants gave examples of children born as a result of incestuous relationships, or whose fathers had not owned up or had deserted the mothers and had to be raised after by the maternal parents (ACFA 005, PHFA 04). Even under the IFAC code certain organisational information is not supposed to be divulged willy-nilly. Such disclosures may impact negatively on the entity. In this regard therefore there are similarities between the understanding of confidentiality under Hunhu and IFAC. However, the metaphysical beliefs of the Shona further assist in maintaining confidentiality. The belief in witchcraft for example, means that certain information is kept under wraps within the family such as acquisitions of new things (ACFA 006) or illnesses within the family (PHFA 04).

#### **7.4 Solidarity**

The preceding section discussed integrity, objectivity and confidentiality under Hunhu and IFAC. From the discussion Hunhu values seemed to be foregrounded on a communitarian ethos, whereas IFAC values are inclined either towards individualism or narrowly defined groups. In this regard, the communitarian foregrounding of Hunhu values is discussed. Solidarity under Hunhu, warrants further interrogation with regard to how it relates to other Hunhu values in imbuing the communitarian ethos. While it

does so, another value spirituality, also not unique to Hunhu acts as the mortar that cements Hunhu values.

Solidarity in Hunhu has often been summed using Mbiti's dictum 'I am because we are, since we are, therefore I am'. The aphorism is demonstrated through values such as teamwork, co-operation and unity among others. Under Hunhu villagers would often team up to complete a task that would have otherwise required days and weeks to complete by one person:

They would invite other villagers to come and work together. That was outsourcing but was done not from a business perspective. It was done from a perspective where people would become more of a family, they come and do work in the field together. There is no monetary reward, people just do the work and get food of which that would be the same food they would have, if they were working in their own fields. It was not a benefit. I think it was just a spirit of working together. (ACFA 007<sup>93</sup>)

In most instances people work together in *jangano* and *nhimbe*. A *jangano* involves a small group taking turns to work together in each other's field and in the process expediting completion of a piece of work (Samkange and Samkange, 1980). This is what the participant above was most likely referring to. Where a large number of people was required a *nhimbe* was organised, and beer was often brewed (Samkange and Samkange, 1980). One participant had this to say:

I remember very well when I was still young, *kumusha, kwamai vanhu, kuBuhera, kunorimwa mhunga sitereki nezviyo*, [in my mother's rural home people grow sorghum and rapoko] and for winnowing, *kupura mhunga nezviyo*, [threshing sorghum and rapoko] they normally do *nhimbe*, where people are helping. And *vanhu vanochoenda vatourutsa, zvatopera* [people leave after winnowing and everything is done]. And I used to look at the numbers that would come, that would be catered for, *panhimbe*, Maybe, it could be around 50 people. (PAAC 0008<sup>94</sup>)

---

<sup>93</sup> Interview held on 28 August 2019 D7 8508:9121

<sup>94</sup> Interview held on 5 September 2019 D19 52700:53346

This facilitated the completion of a piece of work in less time. In modern day times there is network analysis to schedule work and ensure that it is achieved in the shortest time at the least cost. The Shona less sophisticated as captured in colonial discourse are well disposed to complete tasks in the shortest possible time. Work was usually done in groups and it was considered “a disgraceful thing not to help someone who had a job to be done” (Samkange and Samkange, 1980:83). The congenial atmosphere of co-operation and unity shown in working together by the Shona people can still be translated to the workplace through teamwork. In accounting it is easier to locate an error when two or more people are working together as opposed to one person. The importance of teamwork is also underscored by Shona sayings:

Then when it comes to unity, we are looking at issues of working together as a team, working together as a group, like issues like maybe ‘*Rume rimwe harikombi churu*’ [One big man cannot surround an anthill] or ‘*Chara chimwe hachitswanyinda*’ [One finger cannot kill a louse]. Right!! Though this one can apply to perhaps it may have direct application to issues of working together to accomplish a set task. It can also apply when it comes to the issue of sharing ideas or giving each other some moral advice, moral value, people can advise each other about the right action to do. (PHFA 04<sup>95</sup>)

Guchrie (2006) argues that African proverbs may be critically appropriated and link with the Judeo-Christian virtue ethics that seek to trigger ethical disposition first at individual level then cascading to the community. Proverbs may thus reflect the four cardinal values in virtue ethics that is, justice; prudence; fortitude and temperance (*ibid.*). It would seem Hunhu emphasises the exercise of these values by individuals in their dealings with the community but does not ignore that inculcation of these is at individual level. Kayange (2018) argues that proverbs also show that individual virtues were part and parcel of Ubuntu virtue ethics. The proverbs centre on self-knowledge, self-reliance, self-control and individual ownership (Kayange, 2018). Though Chewa proverbs are cited, similar ones are found among the Shona, for example “*Achedmedza mbudzana yake akura*”, “He who has a crying child is an adult” (Hamutyinei and Plangger, 1974:36) meaning once one has decided to get married they should own up to parental duties and responsibilities. This touches on self-reliance.

---

<sup>95</sup> Interview held on 15 August 2019 D23 9914:10416

The communitarian nature is also carried in African sayings. Mbigi (1997) developed his Collective Finger Theory (CFT) from the saying *Chara chimwe hachitwanyi inda*. He elaborates “a thumb although it is strong cannot kill aphids on its own; it would require the collective cooperation of the other fingers” (Mbigi, 1997b:33). Under virtue ethics the saying shows prudence or practical wisdom in task accomplishment, whereas under Hunhu the emphasis is on interdependencies among human beings in achieving an objective. Five Ubuntu values are drawn from CFT that is survival, spirit of solidarity, compassion, respect and dignity (*ibid.*) and thus demonstrating the interconnectedness and criss-crossing of the values. The theory has been applied in ongoing efforts to decolonise the curriculum for example, it has been used to explore the value of incorporating Ubuntu philosophy in the school curriculum through indigenous games (Nxumalo and Mncube, 2019); and also, to frame the facilitation of academic support in a higher education institution in South Africa (Ngubane and Gumede, 2018). More recently Ngubane and Makuwa (2021) use CFT to argue for Ubuntu as a transformational pedagogy in decolonising the curriculum.

Similar sayings to *Chara chimwe hachitwanyi inda* are found in other African languages for example, in Tshivenda “*Munwe muthihi a u usi mathuthu* (One finger cannot take boiled mealies from the pot)” (Thakhathi and Netshitangani, 2020:5). With regard to soliciting advice participant PHFA 04 cited *Zano pangwa une rako* (Accept advice when you have your own) or in Kiambu of Kenya “*Wi kirira nwa wigiake* (Listen to the advice but decide according to your reasoning)” (Dei, 2013:356). Again, the sayings demonstrate practical wisdom. While seeking advice is encouraged one has to take full ownership and responsibility and not to blame others when things fail (Dei, 2013).

Further to this the sayings show the communitarian nature of Africans in placing value on working together and collective effort in everything as opposed to individualism. Similar sayings are found in other parts of Africa for example, ‘*Ihadhi gwanene omutse gumwe*’ [Two brains are better than one] in Oshindonga dialect of Oshivambo (Makamani, 2013) carries the same message as the two Shona sayings cited by the

participant. Among the Nzema people of Ghana, collective effort or working together is also encouraged through sayings such as '*Alex mɔɔ ekeli bie la ewude-wuda ɔ bo*' [You must rekindle the fire if you intend to join hands in eating the food] (Yakub and Osei, 2020).

Solidarity is shown in the communal upbringing of children, which is a community responsibility rather than that of biological parents alone:

Because when we talk of Hunhu, *kana tiri kuShona zvinonzi kana imba yemumwe ichitsva* [In Shona they say if someone's house is on fire], you don't celebrate *kuti iri kutsva* [that it is burning] even *asipo ari kugarden* [the owner is not around but is out in the garden], you make an effort to salvage something from that even *wakaona mwana wemumwe achi misbehave* [if you find another person's child misbehaving], as a parent *zvofanira kuita semwana wako* [you should feel the way you would for your own child] because I know *kuti* [that] when we were growing up, I think it's the whole concept of Hunhu *kuti* [that] whoever is an elder from the community is like your father is like your mother is like your brother is like your sister. You don't just look up to your biological father and biological mother as guardians in a society. All the elders, as a society they can discipline you, so you are a child who belongs to a society, which means any member of the society who is older to you can discipline you. (PAAC 0009<sup>96</sup>)

A child belongs to the community. In addition, a brotherhood or communal spirit defines most aspects of life. One will stand for one another, treating a brother's calamity as one's own such as dousing off a fire or disciplining a wayward child from the community as alluded to by the participant. Another participant weighed on the responsibility of the community in raising up children:

And even if you allow, because our communal setup is that if you see an elder of the same age with you father, he is your father. If you are misbehaving, he has the right to discipline you and your father upon hearing that he has

---

<sup>96</sup> Interview held on 3 May 2019 D17 17068:17833

disciplined you he will feel very happy. Because you are being straightened and you will have a very good community by so doing. (PAAC 00010<sup>97</sup>)

Solidarity thus centres on the community and not individuals, to such an extent that one will be living in a community for the community. This means that the same community:

...up-brings someone who is accountable to the community because *ukarasa hunhu zvinonzi 'Anobva kupi?' Zvonzi 'Vanhu vekwakati'* [if you misbehave they will ask 'Where does he/she come from? And it will be said 'They are from such place']. (PAAC 0009<sup>98</sup>)

The brunt of bad or shameful behaviour is borne by the whole community rather than the individual misbehaving. Shame according to Liszka (1999:15) "originates in awareness of the eyes of the outside world and is directed in toward the self". Mungwini (2017:149) argues that shame has a "panoptic effect in Shona culture, a mechanism capable of promoting self-discipline and self-regulation in its members through the omnipresent eyes and ears of the community". Among African societies the punishment meted on a thief will not only bring personal shame and disgrace to them, but also on the "family, relations and friends [and that] would be enough to discourage even the most daring thief" (Idang, 2015:102).

Solidarity was and is still demonstrated during time of bereavement as put in by one of the participants:

Because he always said *kana paitika nhamo* [when there is a bereavement], it is always good *kuti tiwande vane mapaper bag vari kuuya panhamo pane kuti paita munhu one* [that there are many of us with paper bags of food coming to the funeral than one person] and everyone else is looking up to them. So, for me it has also built who I am today. (PAAC 0008<sup>99</sup>)

In any case the dead are respected in African traditions more so as their death is considered a passing on to the other life. Solidarity in such instances is common in

---

<sup>97</sup> Interview held on 12 June 2019 D18 17428:17785

<sup>98</sup> Interview held on 3 May 2019 17835:18338

<sup>99</sup> Interview held on 9 September 2019 D19 19005:19843]

most African societies as discussed in chapter 6. Solidarity in this regard criss-crosses with both spirituality and respect.

While due regard is paid to private property rights a seemingly contradictory solidarity practice among the Shona is *mapere*. A participant gave an example of this practice whereby in-laws will get to the village of their son-in-law and take cattle from any pen (regardless of who the owner is) in lieu of lobola payment (Humbe and Chireshe, 2021).

I remember even with *roora* [lobola], growing up, one of our brothers *anga akarooru ku Buhera* [was married to a woman from Buhera]. *Vanhu vemapere vakauya* [in-laws debt collectors came], apparently *tiri mubook* [we are under same kraal head] one in our village. *Vanhu vemapere vaibata mombe mumatanga* [in-law debt collectors were taking cattle from the pens]. You know what *mapere* is? *Kuti munhu aroorwa* [when a woman gets married] and there have not been paid, *roora harisati rabhadharwa* [lobola is yet to be paid], then *vanhu vekuBuhera* [people from Buhera] came to Gutu, I come from Gutu, *kuzoita zvemapere* [to collect lobola debt]. And the *makuseni seni pane anodeedzera inonzi nharirire, vanhu vakuenda kudare kuvhunza ndiani ane mwana wevaridzi, ndiani akarooru ku Buhera. Hamusati mabhadhara kaimi* [early in the morning a messenger calls people to the village council to find out who had someone's child, someone who married from Buhera. You have not yet paid lobola] and you are worried, *indava, pabatwa mombe mumatanga emumaraini* [why is it that cattle have been taken from the pens in the village]. And the people would then sort each other, *kuti yes ngavamboenda tozogara pasi tobvunzana kuti tozvifambisa sei* [Ok let them go we will then sit down and discuss the way forward]. So, for me that's the community value I also learnt. I am proud to be coming from that family. Up to now I believe that it's still happening in our village. (PAAC 0008<sup>100</sup>)

Contradictory as it may seem the practice is in sync with the communitarian nature of African communities. Elsewhere it was noted that bad behaviour not only reflected on

---

<sup>100</sup> Interview held on 5 September 2019 D19 45644:46515

the individual perpetrator but the whole community from which the person came from. It was and is still expected that a son-in-law pays lobola in a reasonable time to the in-laws. Failure to do so is a bad reflection not only on part of the son-in-law but also his family, kinsmen and the whole community. The community takes joint responsibility for the infraction of their own and thus the in-laws take cattle from any pen in the village from which the son-in-law comes. Thus, to an outsider what belongs to individuals within a community is seen as belonging to all members of that community and hence can be taken to settle civil debts. As the participant explains in the excerpt above the villagers then sort the matter amongst themselves without accusing the in-laws of having jumped the gun. This gives an example of how civil debt is settled under Hunhu, the community stands for one another. Hunhu may thus question some of the modern debt collection strategies currently employed in accounting.

## 7.5 Spirituality

Spirituality is a “foundation upon which the wellbeing of most Indigenous societies are anchored” (Akena, 2016 in Romm, 2018:30). Ramose (1999:78) argues that African spirituality “is the lived experience of the reality of the feeling of immanence and transcendence in the life of an African people”. In this regard the section proceeds to touch on ‘the ontology of invisible beings’ as the mortar that cements most of the Hunhu values and with it the value of spirituality. It is significant to remember for Africans, the subject of spirituality intertwines with critical moral questions about how life is to be lived including relationship to others and the environment around them. Hunhu incorporates the spirituality value that guided and continues to guide the Shona and indeed many indigenous Africans in their behaviour. In moulding behaviour, the Shona will remind one who happens to be going off course that even one’s great grandfathers never behaved like that:

We are very spiritual as a people. So, people are always trying to align themselves with their forefathers and spirits. You would be told *hunhu hwavawa kuita uhu* [this behaviour of yours] even your great grandfather wasn’t known to be dishonest like what you are doing. (PAAC 0006<sup>101</sup>)

---

<sup>101</sup> Interview held on 7 May 2019 D15 23176:23831



Good behaviour is necessary within the community of both the living and the 'living dead' or the ancestral spirits '*midzimu*' or '*vari mumhepo*' (those in the winds). Among most Africans the ancestral spirits are "beings possessed of a moral maturity and spiritual power superior to that of mortals" opines Wiredu (2012:30). Ancestral spirits are at the core of all harmony and disharmony in African societies (Asante, 2009). Mungwini, (2017) similarly notes that among the Shona the *midzimu* is responsible for the protection, upkeep and good fortune of the living. In addition, the *midzimu* see what can be hidden from the physical human being. Guided by this invisible eye of the *midzimu* one will try and lead a moral life devoid of doing anything untoward to other beings in the family and community or else *midzimu inotsamwa* (ancestral spirits will get angry) often with dire consequences. So, from the hands of the ancestors also comes afflictions and punishment if the living transgress (Mungwini, 2017; Wiredu, 2012; Asante, 2009). In the quote above the participant (PAAC 0006) cites the issue of being dishonest as unacceptable, as the forefathers were honest. The link between the living dead and the living remains, with the expectation that the living will follow the footsteps of their honest forefathers now the living dead. As Wiredu (2010:36) puts it:

"The world of ancestors is conceived to be continuous and analogous to that of the living, and the interactions between the two realms are, by common reckoning, regular and on a day-to-day basis. In this setup the ancestors may be called the extra-mundane guardians of morality; their entire concern is to watch over the affairs of the living members of their families, rewarding right conduct and punishing the opposite, with unquestioned justice, while, at all times, working for their well-being."

The advent of Christianity for those who no longer believe in traditional religion, has replaced the *midzimu* with the omnipotent, omniscient and omnipresent Holy Spirit that equally requires one to be well behaved and shy away from iniquity else one would be destined to the all-consuming fires in hell. The Shona converted to Christianity invoke scriptures in disciplining their children:

I remember the Bible verse he would use, there was a Proverbs verse which said *Mumoyo memwana mudiki makazara zvitadzo. Shamhu ndoinongobvisa* [Foolishness is bound in the heart of a child; but the rod of correction shall drive it far from the child]. So, he would always beat me up *vachiti tiri kushandisa chii, shoko raMwari rinoti mumwoyo mako makazara upenzi. Tiri kubvisa hupenzi*

*ihwohwo* [saying I am using the word of God, which says your heart is full of foolishness. So, I am driving off the foolishness.] (PAAC 0008)<sup>102</sup>

The participant cited Proverbs 22:15. A child is [spiritually] enculturated to accept caning as a way of discipling sanctioned by God. It is a 'holy' way of cleansing one of 'foolishness'. So, either way for the Shona there is the *midzimu* watching or *Mwari* (God) seeing as a deterrence to unethical practices. Idang (2015:104) remarks that "the African believes that anything can be imbued with spiritual significance".

African spirituality helped to observe and enforce property rights. Respect of other people's property was even enforced by the ancestral spirits argues Samkange and Samkange (1980). They give the example of the 'Mystery of the Sacred Tongs' given by Jackson S.N.G in 1925. Nkabi, son of chief Gumbo dispossessed a man of his pair of tongs despite the protest from the man and a warning that this was against the king's orders that no one should be dispossessed of their property. At some point when Nkabi now with the tongs bowed down to drink water, the tongs disappeared, and he behaved weirdly thereafter speaking in an unknown language. It became so bad to the extent of him having to be tied by reins until they were ordered by the king to look for the owner. Nkabi only came back to his normal self after a cleansing ceremony done at the homestead of the owner. The tongs that had disappeared were miraculously with the owner. It turned out that this was family property protected by ancestral spirits. In this regard Samkange and Samkange (1980) argue that cases of tampering with people's property were thus few and isolated. That said, it is worth noting that while stealing could never be eradicated the belief that one could suffer a spell helped to instil fear and thus respect for private property. It follows that respect for property under Hunhu has a spiritual dimension to it that makes property sacred in a way.

## **7.6 Respect**

Participants identified respect as one of the Hunhu values. The African concept of respect entails respect of beings, animate and inanimate and the natural environment.

---

<sup>102</sup> Interview held on 5 September 2019 D19 18565:19002

The discussion first considers respect for elders under Hunhu. Elders are entitled to a certain level of respect based on the age hierarchy among African communities:

Respect for elders was actually very good because like I said we were actually forced by the system then to value any elderly person. If it is a male and is the age of your father, they say it's your father, the age of your brother, your brother. No one would become valueless as long as he or she is older than you. (ACFA 007<sup>103</sup>)

Anybody in Shona culture who is the age of your father/mother is your father/mother (Bourdillon, 1987). Those older than your own parents are your grandfather/mothers (*ibid.*). Similarly, those older to one are their brothers/sisters (*ibid.*). For example, one learnt herding of cattle, yoking oxen *et cetera* under the tutelage of elder brothers (PAAC 0006). This meant both taking instructions and seeking permission from them where necessary. According to participants this inculcated the value of respect for elders and seniors which prepared them for work life outside the family often with people unknown to them. Respect went hand in hand with accountability. This extended to day-to-day cases for example, where a child is sent to do chores such as buying certain things the expectation is that child will account for what has been bought and whatever money left is handed over (PAAC 0002, PAAC 0006). Failure to account is construed as showing disrespect to elders. Thus, the Shona child through the value of respect was inculcated with one of the key attributes of an accountant, that of accountability. Samkange and Samkange (1980) further add that there was an acceptable pattern of behaviour between any two groups of people. For example, the relationship between a son and a father was typified by respect, reverence and aloofness (*ibid.*).

Respect for elders also has a spiritual dimension. Mungwini (2017) argues that spirituality formed the foundation and justification of respect for elders among others. Among most African societies hierarchy is by age implying that the ancestral spirits are "older than the living, and among the living, the elders are the highest in terms of authority" (Asante, 2009:52). Respect for elders intertwines and interlinks the ancestral

---

<sup>103</sup> Interview held on 28 August 2019 D7 11216:11532

spirits and living elders. Thus, though departed the ancestors remain alive spiritually in the communities overseeing their well-being (Wiredu, 2012; Asante, 2009). Generally, among the Shona, elders were and are still considered fountains of wisdom. Respect of elders is not unique to the Shona but common among the Bantu as shown in the Ibo saying, “What an old man sees while sitting a young man cannot see while standing” (Khasandi-Telewa *et al.*, 2013:44) whose Kikuyu equivalent is “*Muthuri aikariire njung’wa onaga kuraya gukira kihii ki muti iguru. ... An old man sitting on a three legged stool sees farther than a young man who is on atop a tree*” (*ibid.*)

Respect for the other human being is not motivated by material wealth but by the mere fact that one is a human being, ‘*murombo munhu*’ meaning a poor person is also a human being. *Murombo munhu* meant:

...the person may be poor in terms of material wellbeing, but still there is some intrinsic value that is possessed by that person. (PHFA 04<sup>104</sup>)

Ramose (1999:138) similarly suggests that under Ubuntu “the individual human being is an object of intrinsic value in its own right”.

Respect extends to the natural environment, its flora and fauna. Idang (2015:108) notes “the African cooperates with nature and does not try to conquer it... It was against the custom to cultivate on certain areas of the community or even fish on certain streams for some time”. A participant (PHFA 06<sup>105</sup>) had this to say:

For the animals yes, it’s just also respect for nature. Like we would be told that there are certain animals which are sacred, which should not just be killed. Like if a python enters a homestead elders would simply say hmmm python should not just be killed rather you alert like in a modern context you would alert the nearby police and they come and take it away. But also, the python is valuable naturally because it has, if it also happened that it will be killed. You would also find that its skin sells very good you would also get some money out of it. So, a python you would learn to respect a python that it is a precious animal a python.

---

<sup>104</sup> Interview held on 15 August 2019 D23 10872:11178

<sup>105</sup> Interview held on 27 August 2019 D25 29450:30574

A python does not just bite like any snake, it's also not poisonous, it just doesn't jump at anybody it approaches cautiously, and smoothly it has no harm. But once you know those relationships, you know how to relate with nature. You know how to relate with nature. So, what we are simply saying is you know the movements of the snake, you know its times or favourite spots and it feeds like that, it feeds on chicken, likes chicken fowls so you find it encroaches into fowls.

In the excerpt above the participant shows how certain animal species like pythons are protected from harm because of the [spiritual] belief that it is scared. In many parts of Africa pythons are “sacred and deified snakes that are worshiped according to specific rituals” submits Houessou-Adin (2009:552). Apart from being harmless to human beings as noted by the participant above, an “occasional biting [by a python] is considered a good omen or harbinger of bliss, as well as vaccination against any harmful snakebite” (Houessou-Adin, 2009:554). A python cannot be killed willy-nilly as doing so will bring severe consequences on the person, ranging from severe illness to insanity (*ibid.*). Furthermore, a snake or serpent is “an animal of mysterious and complex characteristics and symbolisms” in African communities (Ogungbile, 2009:607). While such beliefs may be regarded as mere superstition in some quarters Houessou-Adin (2009:554) cautions “to know is to understand because the nonbelief in the existence of a thing does not make that thing nonexistent”.

The natural environment be it rivers, springs, forests and mountains draw respect among African communities due to their sacredness. For example, in Zvishavane in Zimbabwe Buchwa mountains are considered sacred:

...in my area we are nearby a mountain, Buchwa mountain whereby we learnt as we grew up that one is not expected to go into the mountain on their own otherwise they risk getting lost. The mountain is full of spirits and so forth and not only that there are also fruits and you are expected not to pick fruits with your left hand but use your right hand. (PHFA 06<sup>106</sup>)

Several other such sites were mentioned by participants:

---

<sup>106</sup> Interview held on 27 August 2019 D25 36139:36733

I will give you an example, in Nyanga, you hear about certain superstitious beliefs, happening to some tourists, some disappearing and the like. That area is safe in its vegetation, its living that is both human beings and wild animals they are very safe, you do not disturb that environment because it is said to be guarded by certain superstitious things. (PHFA 07<sup>107</sup>)

Chivaura (2009:297) argues that hills and mountains are symbols of African nations, families and dynasties' "deep roots, solid high moral standards, and principles". Rivers, lakes, springs and pools are associated with ancestors and deities. For example, most of the declared World Heritage Sites in Africa such as pools of Matopo in Zimbabwe "are spiritual resorts of deities as mermaids endowed with mystic powers of healing, divination, and magic, which the ancestors reveal to healers in dreams" (Chivaura, 2009:297). Forests are regarded as the abode of the ancestors and so too whatever is in the forests is under the ancestors (Mungwini, 2017). Respecting the forests is respecting the ancestors (*ibid.*). In any case "to care for one another ... implies caring for physical nature as well" as put by Ramose (1999:155).

## **7.7 Implications for accounting and accounting ethics**

While there are similarities between Hunhu and IFAC on integrity, objectivity and confidentiality the major differences are on the communal focus of the same values under Hunhu. For example, under Hunhu integrity is defined and bestowed by the community. The communal focus comes along with a widened circle of responsibilities from the immediate family, kinsmen, clan and ultimately all humanity under Hunhu. Whereas users of general-purpose financial statements as outlined in the IASB conceptual framework, are "restricted to investors and other market participants" (IFRS Foundation, 2018: A7). The current IASB (2018) conceptual framework like the previous ones "extend[s] the conceptual legitimacy of finance-led capitalism...reflect[s] the dominance of finance capital as a means to profit, while simultaneously entrenching the conditions that inform and reward financial capitalists" (Zhang and Andrew, 2021:1). Hunhu will imply moving these boundaries to embrace society at large. This comes with costs, which the current capitalist configuration of business may not be willing to shoulder. This also goes to the core of accounting in

---

<sup>107</sup> Interview held on 15 August 2019 D26 25029:25942

that the accounting standards have to be remodelled to include the broader users. The current set up in financial reporting only requires publicly listed companies to publish their financial statements. These only represent a negligible percentage of entities operating the whole world. This then calls for increased regulation as called for by Stiglitz report (2010) in a world hostile to regulation. For the capitalists regulation which protects private property and furthers market interests is welcome, whereas any regulation that threatens the capitalist edifice is considered retrogressive. Further to this it will involve unmasking the fiction underlying the accounting entity concept. Roberts (2021:1) argues that financial accounting plays a role in boundary keeping “in constituting a corporate entity whose interior is stubbornly impervious to all but economic signals”. The business entity concept creates boundaries resulting in the imaginary corporate entity (Powers, 2018). The concept separates accounting from society posits Roberts (2021). Thus, the business operates as a self-insulated economic individual from the rest of society (*ibid.*). This way it becomes impervious to everything outside the entity. This imaginary entity was further strengthened through legislation where:

“...courts ... fully transformed the corporation into a ‘person’ with its own identity, separate from the flesh and blood people who were its owners and managers and empowered, like a real person, to conduct business in its own ... go to court to assert its rights and defend its actions.” (Bakan, 2004:16)

Hunhu will no doubt require unmasking the real actors behind the imaginary entity, which has “no body to kick and no soul to be damned” as Lord Thurrow, an English Chancellor, is quoted to have remarked (Coffee, 1981). The communitarian ethos espoused through Hunhu is bound to redefine accounting especially in relation to the artificial entity it creates that is interested in itself ignoring its outside. The whole accounting field that is predicated on narrow interests of financial capitalists and markets should not remain so (Zhang and Andrew, 2021).

It is only when some of the issues discussed above are addressed that the values discussed like integrity, objectivity and confidentiality can truly speak to the African context, that is not capitalistic, but communal and relational. This is against the contention that capitalism in precolonial Africa was “as African as the sunset on the

savannah” opines Ayittey (2009), without defining it. The assertion is made based on the type of political economy that subsisted whereby:

“Huts, spears and agricultural implements were all private property, yet “private” in a special way ... basic economic and social unit is the individual, in traditional Africa it has been the extended family or the clan. (2009).

The analysis is by far a stretch of imagination and an attempt to equate the African social unit to that of the West. In stark contrast Guchrie (2006:43) describes the political economy in precolonial Africa as that which revolved among individuals and groups such that “the unpredictability of production, and the continual need to barter for essential commodities, limited the chances of individuals or groups accumulating wealth in a form and quantity that would enable them to control the lives of others”. It is worth repeating Proudhon’s simple definition of capitalism as an “Economic and social regime in which capital as a source of income does not generally belong to those who implement it in their own work” (Braudel, 1979:276). In precolonial Africa the craftsman depended on their crafts and not income. The practise is nowhere near capitalism as alleged by Ayittey (2009). It is thus argued the need to promote social harmony within the community should be balanced with that to disclose business practices that are detrimental to the community under Hunhu. Solidarity will not be used to exploit workers as will be the case in having Hunhu without reforming the dominant business model that privileges capital and institutionalises the self-centred corporate entity. If the truth be told business is run by human beings with a “body to kick [and] a soul to be damned” (Coffee, 1981). Hunhu should then push for these people to recognise their interdependence with society and the environment. This is not far-fetched as the boundaries enacted in accounting as a discipline are increasingly being questioned. A special issue of *Critical Perspectives on Accounting* (Vol. 76, 2021) is dedicated to boundaries in accounting.

Further to this IFAC values are crafted with the professional in mind as can be construed from the title of IES 4. A participant aptly commented:

[IFAC values] appear to be constructed with the idea of ‘professionalism in mind’. Hunhu on the other hand acknowledges professionalism but places



greater emphasis on the need for humans flourishing collectively rather than the professional himself/herself. (PHFA 02<sup>108</sup>)

The emphasis on Hunhu seems to be one is a human being before being a professional. So, character is critical to the person of an accountant. Virtue ethics as discussed above also values development of good ethical dispositions in individuals. A fully formed person requires much more values compared to those in the IFAC code. Further to this Hunhu values as part of African ethics “mandates a morality that clearly is weighted on duty to others and to the community” (Gyekye, 2011). So, under Hunhu the imperative is, ‘be a fully formed person first before being a professional’ to enable the discharge of the duty to the community. Community in Africa starts with the immediate family, moving on to the extended family, kinsmen, clan and as Gyekye (2011) argues to all mankind.

## 7.8 Conclusion

There are arguably similarities between the IFAC values and Hunhu. However, Hunhu values are distinguished by the communitarian ethos, which is at the core of these. There is in addition, an intricate criss-crossing of values apparent under Hunhu. Virtue ethics is similar to Hunhu though it emphasises instantiation of values at individual level with community harmony being the ultimate *summum bonum* - greatest good. Hunhu has an inclination towards the community as opposed to IFAC and virtue ethics whose values slant towards individuals. That said, African proverbs point to some attempt to show the extent to which individualism was accommodated though a premium seemed to be on communal harmony. Hunhu communitarian values do not sit well in accounting in its current capitalist configuration. On the other hand, those Hunhu values that emphasise individualism with some tweaking will fit into current accounting informed by the capitalist logic. Hunhu values can only speak to the African context when there is rupture to accounting as a discipline. This among other will entail unmasking the real actors behind the fictitious, imaginary and exclusionary accounting/corporate entity. Once the fictitious boundary is removed, the actors with a body to be kicked and a soul to be damned are unmasked and brought to account.

---

<sup>108</sup> Interview held on 8 May 2019 D21 6009:6353

Only then will accounting and its sub-disciplines be relational and responsive to communities and the environment. Once there is a body and soul, then spirituality which cements Hunhu values will find expression in business practices.

## CHAPTER 8

### HOW HUNHU MIGHT BE INTEGRATED INTO ACCOUNTING ETHICS

#### 8.1 Introduction

This is the last chapter that presents the perspectives of participants on how Hunhu might be introduced in accounting ethics curricula (that is the pedagogical dimensions of this). The chapter discusses pertinent issues raised with regard to the introduction of Hunhu in accounting ethics curricula namely, decolonising the mind; underlying philosophy of education; incorporating different philosophical traditions in curricula and the language of instruction.

#### 8.2 Decolonising the mind

A participant felt that:

...being global, western is usually considered the best practice at global stage. The western culture has become the global standard of doing things. (PAAC 0009<sup>109</sup>)

The participant contends that the West are the standard setters expressly acknowledging that the West is deemed superior and by extension Africa is inferior. This points to an inferiority complex among Africans. Besides even in public fora some Africans denounce anything to do with Africa saying:

So, we may be meeting at a conference a colleague (laughing) who will denounce and say what! It's all backward, it's all backward, don't do that, let's go with what so and so says it in the West. The fact that we may not have current literature on those matters does not mean that those knowledges do not exist. We must write if we going to be in the business of exchanging knowledge. (PHFAO 00001<sup>110</sup>)

The participant highlights the stigma that is attached to what is African, by fellow Africans. The absence of written literature on certain indigenous knowledge neither

---

<sup>109</sup> Interview held on 3 May 2019 D17 5824:5978

<sup>110</sup> Interview held on 10 May 2019 D8 28809:29191

means it does not exist nor that is backward. In essence such mentality can be ascribed to:

...the colonisation of the thinking we do now. (PAAC 0007<sup>111</sup>)

Che Guevera (2003:115) argues “Very profound social change also demands very profound changes in the mentality of the people.” This in essence means change has to start with changing the mentality of the people, whose thinking has been colonised as put by the participant above. Similarly, Wa Thiong’o (1986:30) equates this type of thinking to a cultural bomb that “makes them [formerly colonised people] want to identify with that which is furthest removed from themselves”. Kayira (2015:109) argues “Colonization goes beyond territorial conquest, affecting people’s minds, their worldviews and perceptions”. The affecting of peoples’ minds is what Ndlovu-Gatsheni (2019) refers to as the cognitive empire discussed in chapter 3 of the thesis. Consequently, the former colonised people’s memory is replaced with that of the coloniser (Wa Thiongo, 2009). Against this background it is thus imperative to have interventions to make Africans, particularly the youth have a different perspective argued participant PHFAO 00001 as discussed in chapter 6 of the thesis. It may not only be the youth but also adult Africans who need such training or orientation of who they are. Wilson (2002:22) notes that most Africans suffer from amnesia and are in need of rediscovering their history which effectively means “not only an act of self-discovery; it is an act of self-creation -a resurrection from the dead, a tearing away of the veil, a revelation of the mystery”. Consciousness of the self from an African perspective shows the centrality of self-knowledge as indeed is the inscription ‘Know Thyself’ on pyramids in ancient Egypt argues Akbar (2007). It also entails knowing where one fits into society across time. The participant (PHFAO 00001) says there is need to conscientise the youth on their unique placement as Africans in Africa. Freire (1993:35) uses the term consciousness to refer “to learning to perceive social, political and economic contradictions, and to take action against the oppressive elements of reality”. In this regard therefore the participant calls for the youth to learn of the contradictions around them and to take the necessary action against all forms of oppression. The change starts at individual level, in one’s mind. Steve Biko one of the proponents of Black Consciousness in South Africa saw as the first task to:

---

<sup>111</sup> Interview held on 27 May 2019 D16 55065:22594

“make the black man come to himself; to pump back life into his empty shell; to infuse him with pride and dignity, to remind him of his complicity in the crime of allowing himself to be misused and therefore letting evil reign supreme in the country of his birth.” (Biko, *I Write*, 29)

Thus, consciousness from both Freire and Biko requires the realisation in the mind of the oppressed of how they have been and continue to be complicit to their own oppression. Further to this, Akbar (2007:vi) posits that in African culture “... to be conscious was to be alive and to be human. The greater the consciousness, the higher was the expression of one’s humanity”. In other words, the participant calls youth to be alive and human in the African context. The kind of training and orientation that the participant (PHFA 00001) suggests is not only for the accounting students but all youth in general. This creates a realisation or consciousness in the minds of the youth that their thinking has been poisoned through colonisation and subsequent coloniality and they may require reorientation of their selves. Ideally the training should involve “*learning* (the learnt ignorance and misinformation)” followed by “*un-learning* (dismantling the misinformation) before they can embrace learning” and then finally “*re-learning* (replacing wrong information with correct information)” (Buntu, 2013:5). The sense of origin, place and destiny that the participant invokes has parallels with Afrikology. According to Nabudere (2011:159):

“Afrikology seeks to build on the achievements of African people and the rest of humanity in order to emancipate themselves from the dehumanization imposed on them by Western civilization. This is the purpose. In doing so, we build from the base of the Cradle of Humanity as the original common human heritage and go beyond previous attempts at establishing a holistic epistemology from the Cradle.”

This in part reverberates with earlier calls by Wa Thiong’o (1986) among others for the African mind to be decolonised, to interrogate the world seen and described in terms of the West. It is not only the youth who require their minds to be ‘exorcised’ of the twin devils of colonisation and coloniality of the mind, but even older members of society. For example, an elder in Kenya is quoted:

“What could you learn from me, an old woman like me with no education? I cannot speak English ... What do I know except to hold my hoe ... I am sure you have not come all this way to learn about that.” (Wane 2000:54)

This is contrary to traditional African conception of elders as fountains of wisdom. The cited elder inwardly feels inferior, because of lack of formal education, a sign of the invasion of the cognitive empire.

### **8.3 Hunhu as an underlying philosophy of education**

This section as will be seen, draws largely on the contribution of one participant, who had extensive experience in curriculum design and implementation in Zimbabwe. While it would have been advantageous to get more perspectives from participants with expertise on pedagogy and curriculum design, it was not feasible and hence this is put as a recommendation for further studies. It is not always possible to discuss pedagogy leaving out curriculum as often the two are intertwined, as evidenced in the discussion which follows. While acknowledging the importance of Hunhu in the training of accountants one participant warned against making it a subject discipline with “objectives, with activities for the lesson, the source of material and an evaluation” (PHFAO 00001<sup>112</sup>). The focus is supposed to be on spreading Hunhu.

But we must not make the mistake as that was made in the 1980s’ to isolate Hunhu into a subject discipline. We must always be conscious. If we are talking about it as an area of focus, it is to facilitate the spread. The real value is in things being done, and then of course as you do so to then reflect and enrich the categories that are enunciated within the Hunhu philosophy. (PHFAO 00001<sup>113</sup>)

The participant elaborated giving the example of the ‘education with production’ programme embarked on in the early 1980s in Zimbabwe.

Yah you asked a very good question actually. You know in 1982 I think or end of 1981, Dr Dzingai Mtumbuka introduced what was called education with production. In 1982, I left high school teaching and moved to a teacher training

---

<sup>112</sup> Interview held on 10 May 2019 D8 18012:20347

<sup>113</sup> Interview held on 10 May 2019 D8 26250:26633

college. And we were scouting for young people to join the ZINTEC programme literally. Scouting for them, who has done 'O' level here, you drive miles into the rural areas to get them. They were reluctant, some were convinced (laughter). And then this talk of education with production was tied in with some of the reforms he was making. So, the ZINTEC was born, 4year teacher training. Then it was every trainee had to have 10 adults, who they train in reading and writing. So, there was an established a national centre to do materials production and so on. So, when people in various platforms talk with pride that we had 92% literacy rate, the foundations were laid way back then. So that these thousands of teachers had their smaller classes of 10 and they would teach them until they became literate. It was almost like the model that Fidel used a little earlier on, 1960-61 but yet Fidel Castrol had a kind of 6 months intensive campaign where young people went to live with families. Then the families you would live with must be able to read and write by the time you leave, that's your commitment. And these young people in 1982 who started that journey were not being paid for it. It was their sense of... remember I said we were actually looking for these young people who had 'O' level to come and learn and once they are in to then say teach others as well. And it worked magnificently, their commitment and their sense of mission that we must achieve this. And for some they were in their areas where their family members and relatives stayed. But later after Mtumbuka left, there was something else that started up there, education with production became a lesson, with objectives, with activities for the lesson, the source of material and an evaluation, now to be done in a class. Whereas before we had these young people doing this teaching, we had ZIMFEP [Zimbabwe Foundation for Education with Production] schools doing actual construction, building the structures they were going to be learning in and going out and doing structures for others. But it was domesticated into a discipline. That's how education with production died. (PHFAO 00001<sup>114</sup>)

The Cuban model of education the participant talks of has a number of salient features worth taking note of. In 1959 the Cuban adult literacy campaign started through the efforts of Che Guevara and other guerrilla leaders in the Sierra Maestra (Boughton and Durnan, 2021). Over 90% of their soldiers were illiterate and Che Guevara and

---

<sup>114</sup> Interview held on 10 May 2019 D8 18012:20347

other leaders spearheaded the literacy campaign with these (*ibid.*). Later, Che Guevara became the literacy campaign co-ordinator in Oriente Province, responsible for 19 other teachers, 157 'brigadistas' and 750 people who were almost illiterate (*ibid.*). The number of 'brigadistas' subsequently rose to over 10 000 high school students involved on a voluntary basis on the literacy campaigns notes Boughton and Durnan (2021). This helped to create a highly literate population in Cuba and this way raised their consciousness of their prior exploitation and oppression. Further to that it promoted volunteer or non-alienating labour which was encouraged from a communist perspective. Che Guevara (2003:161) explained it as follows:

“*Compañeros* who go through the [volunteer] tasks of teaching reading and writing or picking coffee, of being in direct contact with our people, helping them while far away from home, receive...much more than they give ... It is a kind of education in which work stops being an obsession, as it is in the capitalist world, and becomes a pleasant social duty”

Volunteer labour according to Che Guevara is one form of indirect or informal education that is necessary to achieve the desired consciousness or as it were “*un hombre nuevo* (a new man and woman)” (Holst, 2009:166). In many ways this compares to *nhimbe* and *jangan* among the Shona where labour is volunteered freely and the participants enjoy every moment of it. The literacy campaigns under the ZINTEC programme in Zimbabwe were a clear application of Che Guevara's instilling of consciousness and the fulfilling aspect of volunteer labour. However, Che Guevara was conscious that a combination of both formal/direct and informal/indirect education is necessary to create a new consciousness in individuals and society on the values of socialism (Holst, 2009). Thus, it is not completely possible to do away with the prospect of having Hunhu as a discipline, an idea participant PHFAO 00001 seems opposed to. In this regard Hunhu has to be studied at the highest level, thus ensuring that the revitalised and made-relevant knowledge is transferred to lecturers, to teachers and to people. And vitally it requires critical feedback from the people to the professor who must be humble in receiving their wisdom. For example, Che Guevara (2003:117) emphasised:

“We should go ... with a humble spirit, to learn from the great source of wisdom



that is the people ... the first thing we will have to do is not go offering our wisdom, but showing that we are ready to learn with the people.”

Furthermore, one of the factors contributing to the success of the Cuban system of education has been the introduction of values education as a core subject in school curricula with two hours per week (Gasperini, 2000). Though this is opposed to infusing values across all disciplines the Cuban values education reinforces the informal/indirect education initiatives like volunteer labour that “promotes fraternal camaraderie and human relationships that are mutually invigorating and uplifting” as put by Che Guevara (2003:161). Participant PHFAO 00001<sup>115</sup> suggested that students in higher education before graduating should do the following:

If I had a way of influencing things I would say for instance say before you graduate have you established something useful in your community. Something that brings together a group to which you relate well with. Because there is no amount of imagining the goodness of your students in front of you than the value of getting people he/she has been working with as part of the work you assigned and saying oh this one spot on! That value judgement they are making is more valuable than your own judgement of this student in your class. Because then they are able to read him or read her when there is scarcity, when there is a challenge, when there is a disquiet in the group, etc. Is he a unifier, does he bring people together? Does he work in a systematic way? In their uneducated opinions, their formally uneducated opinions they will tell you more things about your student that you could never uncover in classroom contexts. So, I have an absolute belief that projects, small scale, small miniaturised but that links student with communities are extremely important cognates that help teachers in schools like universities appreciate the dimensions that are evolving in a student.

In line with Hunhu where education is by the society for the society (Samkange and Samkange, 1980), the participant argues for the students to be involved in projects in the community whose value and contribution are assessed by the same community. Further to this the deportment of the student towards the communal ethos is evaluated by the community. There is, however, a problem or paradox that emerges with this

---

<sup>115</sup> Interview held on 10 May 2019 D8 23311:24497

suggestion. One may well argue that the moment grading is linked to these projects the original intrinsic intent is dissolved and replaced with an instrumental intent. So, at the end of the day capitalist ideology triumphs over a true spirit of solidarity. More thought is needed on assessment regimes that speak to Hunhu and are not easily corrupted by capitalist ideology. For instance, it can take the form of community service period which newly qualified doctors do. This community service is done in the context of groups of students with a facilitator who then meet routinely to construct and cement their learnings together. Another possibility is to follow the South African Students' Organisation (SASO) model where the community projects had no assessment but were genuinely motivated by Black Consciousness as a way to relieve the suffering of Black people (Hadfield, 2017). SASO drew extensively on the methodologies of Freire (*ibid.*). However, this will require the students' minds to be decolonised first.

In advocating for Hunhu as a philosophy underlying education in Zimbabwe the participant (PHFAO 00001) advocates for a more revolutionary approach aimed at not only accounting and accounting ethics but the whole of Zimbabwean society. Makuva and Hapanyengwi-Chemhuru (2017:60) posit that relevant education should, among others, "be grounded on a specific and appropriate philosophy" which philosophy "must evolve from the particular people's philosophy of life, and must seek to articulate and address the concrete existential conditions and needs of the particular people". Luthuli (1982:7) equally concurs that "properly considered, education should be rooted in a philosophy of life of the concerned people". A philosophy of life is acquired nowhere other than the society one inheres from and matures in (*ibid.*). Following on from Luthuli's position Makuva and Hapanyengwi-Chemhuru (2017:61) opine that generally all people regardless of race or ethnicity "have a 'philosophy of life' which is the anchor of their life, beliefs and values which address their concrete and existential circumstances". In many countries in Africa, formal education has been largely premised on the worldviews of the former colonial powers and thus not speaking to the concrete and existential circumstances of Africans as it ought to. In this context then it can be asked 'What is the philosophy of life for Africans and Zimbabweans in particular?' Put differently the same question asks the worldview

of Africans. Hunhu/Ubuntu as noted elsewhere is the worldview and philosophy of life for most people in Sub-Saharan Africa.

Admittedly the government of Zimbabwe endorsed the Nziramasanga recommendation to have Hunhu as the underlying philosophy of education and directed the relevant ministries to “implement the new philosophy in the teaching of all subjects at all levels of education in the country” (Nziramasanga, 2017:15). This was instituted by one of the ministries through a curriculum review process in 2014-2015 which culminated in the *Curriculum Framework for Primary and Secondary Education 2015-2022*. The document acknowledges that ‘Zimbabwean beliefs and values’ underpin the curriculum, and the same values and beliefs reflect a ‘pan-Africanist philosophy’ of ‘*Unhu/Ubuntu/Vumunhu*’ (MoPSE, 2015:13). Apparently, the approach followed is in line with the suggestions by the participant PHFAO 00001 above, as the syllabi show Hunhu under cross cutting themes, aims and learning outcomes. There is however no official blueprint to guide teachers and other interested parties in incorporating Hunhu (Nziramasanga, 2017), first as a philosophy of education and secondly into the various subjects. On the other hand, universities are implementing a ‘Heritage based philosophy of higher education’ championed by the parent ministry. Heritage “refers to natural endowments of Zimbabwe; flora, fauna, water, minerals and human resources” (Ministry of Higher and Tertiary Education, Science and Technology Development, 2018). There are capitalist connotations in the term “human resources” in that human beings are referred to as resources, thus a factor of production to be maximally exploited. University curricula is transformed such that the “most cutting-edge competitive knowledge from anywhere in the world but applied on the local environment for purposes of producing relevant goods and services” (*ibid.*). The goods and services produced become part of the arsenal used to fight poverty in Zimbabwe (*ibid.*). Caution is necessary in getting “knowledge from anywhere” in that such knowledge should not be underpinned by a value system that is dehumanising and exploitative like Anglo-American capitalism. What is critical is to ensure that technologies emerging from the West are shared and used in the service of humanity and not the other way round. The emerging technology should make Zimbabweans or Africans more human and not less human. While indigenous knowledge systems are implied the extent to which these will gel with all “cutting-edge competitive knowledge

from anywhere in the world” remains doubtful more so if underpinned by a value system that does not speak to Hunhu.

#### **8.4 Pre-eminence in accounting ethics curricula**

By exploring Hunhu as an underlying philosophy of education the previous section concentrated on decolonising accounting ethics education. In the current section, views of participants on the pre-eminence of Hunhu in accounting ethics curricula are discussed. And the unanimity of having Hunhu philosophy in the accounting ethics curriculum from participants, the extent to which it should dominate is interrogated. Le Grange (2016) argues the dominant curriculum in universities is based on Taylor’s factory model of education based on outcomes a fact that is apparent in the *University of Zimbabwe Faculty of Business Management Sciences and Economics Undergraduate Minimum Bodies of Knowledge and Skills Final Copy 2021* document. Each degree programme shows among others the learning outcomes. Gough (2011:3) submits that the effect of this Taylorism model is a “tightly coupled system in which it is both possible and desirable to closely align what students do in order to learn with intended learning outcomes and how they are assessed”.

Other views on the curriculum have been offered over the years a few of which are discussed. Grumet (1981) saw “the curriculum as the stories students are told of their past, present and future” (Le Grange, 2016:7). That said the question is, which stories are students told and by who (Le Grange, 2016). Aoki (1999) is of the view that not only the curriculum-as-plan is important but also curriculum-as-lived, meaning the way in which it is structured and the way it is lived. Further to this Aoki (1999) distinguishes between three types of curriculum, that is:- “the explicit; hidden and the null curriculum” (Le Grange, 2016:7). The explicit curriculum consists of modules outlines, prescribed readings including textbooks; delivery modes; assignments; tests; examinations- which are all part of the content (Le Grange, 2016)<sup>116</sup>. Each institution has its own dominant culture and values and these constitute the hidden curriculum, whereas the null is what is not learnt or covered. However, there seems to be convergence. Aoki

---

<sup>116</sup> It must be pointed out that delivery modes and examinations are typically considered to fall within the realm of pedagogy (or didactics).

(1999) provides a framework for critically examining those elements that lurk below the surface in any curriculum, and the concepts may also be used in decolonisation of the curriculum. Wallin (2010) argues that curriculum may also be seen as an active “conceptual force with no fixity or closeness” (Le Grange, 2016:8). There is therefore constant innovation, experimentation, development of dissimilarity and movement (Schutte, 2019). This perspective can equally speak to decolonisation of the curriculum.

Decolonising the curriculum “is a process that includes reclaiming, rethinking, reconstituting, rewriting and validating indigenous and African knowledge” (Emeagwali and Dei, 2014:1). Le Grange (2015) considers decolonisation of the curriculum as liberating it from the fetters of Cartesian duality *cogito ergo sum*, ‘I think therefore I am’ to Ubuntu ‘I am because we are’. Molefe (2016:32) suggests that decolonisation of the curriculum means “ending the domination of Western epistemological traditions, histories and figures”. A decolonised curriculum is one in which colonising elements are removed and replaced with African elements with indigeneity taking “precedence over anything foreign to Africa without closing the doors to the latter” argues Mngomezulu and Hadebe (2018:70). The interpretation of decolonisation of the curriculum is primarily driven by geography avers Shahjahan *et al.* (2022). In this regard, Mignolo and Walsh (2018:108) argue “What does it mean to decolonize?” cannot be an abstract universal. It has to be answered by looking at other W questions: Who is doing it, where, why, and how?” The issues poised on the development of Africa are equally pertinent to decolonisation:

“Beginning with ourselves, beginning where we are, what must we tear down, what must we build up, what foundations must we lay? Who shall we work with, what visions can we create, what hopes shall possess us? How shall we organize?... “ (Harding, Hill and Strickland, 1981:xxii)

These are indeed important issues with regard to Hunhu in curricula in Zimbabwe as the discussion below shows.

#### 8.4.1 Western philosophies take pre-eminence

A participant felt that western philosophies had to take precedence in accounting ethics curricula for one to be a professional without borders:

Because of that westernisation globalisation, if you want to be a relevant professional accountant who practises without borders the western philosophy has to take precedence because you would want to practice anywhere in the world. So, if you emphasise on the African philosophy, you are sort of limiting your scope, you cannot go to any other part of the world and try to impose the African philosophy... that is if you are accepted at all. (ACFA 004<sup>117</sup>)

This is soft-landing or paying lip service to decolonisation of the curriculum, as the dominant Anglo-American worldview retains its supposed supremacy. It may not require massive resources as Hunhu in all probability will be added as topic. At practical level the approach means “less significant local content and a substantial foreign content” (Ndofirepi and Gwaravanda, 2019:588). A claimed advantage of this approach is that it affords a smooth transition into a fully decolonised curriculum (*ibid.*). This is, however, doubtful if the sentiments of the accounting faculty quoted are anything to go by. What is likely to come out is a tick box approach without meaningful content on Hunhu being added.

Besides, the views of the participant can be construed as an inferiority complex which Fanon (1967) argued is more pronounced among the educated in formerly colonised people. Furthermore, it highlights the resistance that decolonisation of the curriculum is likely to face when accounting faculty feel that anything that emphasises their African worldview leads to their rejection globally. In other words, Hunhu or any other worldview in the curriculum other than the western do not carry global currency and are therefore likely to thwart career mobility of students opined participants in Winberg and Winberg’s study (2017). The accounting faculty quoted was not opposed to having Hunhu in the curriculum but maintained that it should not be the centre. So, in short the participant was saying it should be there but on the fringes of the curriculum. It is clear from the submissions of the participant that the geopolitics of knowledge that

---

<sup>117</sup> Interview held on 12 June 2019 D4 27756:28196

favour the West should remain unchallenged. The status quo is maintained and western knowledge dominance is maintained in the curriculum (Heleta, 2016).

Such an approach is tantamount to what Garuba (2015) referred to as “content-driven additive approach” whereby a new item, in this instance Hunhu, is added to the curriculum. By and large this propels or amounts “to a weak inclusion of African knowledge systems” as argued by Ndofirepi and Gwaravanda (2019:587). Nwobgo (2017:1) argues this approach “force[s] [or leaves] African thinking into moulds pre-determined by Western philosophy” and this also applies to other disciplines. This is untenable in that “one cannot make foreign epistemology the basis of his/her knowledge foundation, only to incorporate worthy home-grown epistemology as a supplement” argues Ndofirepi and Gwaravanda (2019:588). Despite these strong protestations, evidence on the ground is that foreign epistemologies are indeed the knowledge foundation in most African countries due to coloniality and colonisation.

#### **8.4.2 Western and Hunhu philosophies at par**

Other participants suggested that Hunhu and western philosophies should be side by side in the curriculum:

I think if we combine the two because, remember the person we are training has got to pass locally and as well globally. If he passes locally without passing globally, we might end up with a problem. Because those generally who dominate these areas are not local, hence we should have qualifications which are international. So that then means we need to bring in the good aspects from both sides. So, what you then need is you need to combine the good parts of the western world as well as your upbringing which bring in hunhu and make one solid thing. (ACFA 005<sup>118</sup>)

The participant’s line of thinking is in sync with Odora-Hoppers and Richards’ (2011) meta-methodology for decolonisation of the curriculum. The acceptance of the western worldview in the curriculum is motivated partly by the desire for inclusiveness and that Europeans are part of humanity “but not all of it. Modernity is part of culture, but not

---

<sup>118</sup> Interview held on 12 June 2019 D5 16936:17492

all of it. European knowledge systems are part of knowledge, but not all of it” as put by Schutte (2019:205) summarising Odora-Hoopers and Richards’ (2011) position. This then justifies the picking of good elements from the western worldview as suggested by participant ACFA 005 above, but not on the basis of dominance. Admittedly colonisation has dealt Africans and other colonised people a hard blow but that does not mean doing away with all that is western. Though Africans:

have been marginalised in global discourse, but we dare not leave the table. We need to participate as equal citizens of the world. (PHFA 02<sup>119</sup>)

Furthermore, as Wa Thiong’o (1981:87) puts it Africans should see themselves “clearly in relationship with ourselves and other selves in the universe”. The approach essentially rejects the “utilisation of dominant western worldview of knowing and knowledge production as the only way of knowing” (Kaya and Seleti, 2013:33). The door is not closed to “European and other traditions” (Mbembe, 2016:35) but wide open to Santos’ (2018) “ecology of knowledges”. One of the merits of this approach is that “it recognises and respects other paradigms of knowledge while avoiding the fallacies committed by Eurocentric knowledge systems in silencing, dislocating and marginalising the African knowledge system” argues Ndofirepi and Gwaravanda (2019:589-590).

Apparently, it will be a challenge to bring the dominant western epistemologies to be at par with Hunhu (Le Grange, 2016). In this regard Le Grange (2016:10) suggests a way of navigating through this seemingly daunting challenge of continued dominance of western epistemologies and unequal power relations by placing emphasis on the “performative side of knowledge” while deemphasising the “representational side of knowledge” as suggested in the works of Le Grange (2007) and Turnbull (1997). In essence this means the focus on performative knowledge results in the decentring of dominant epistemologies, in this instance Anglo-American. A third space is created “where seemingly disparate knowledges can be equitably compared and function to work together” (Le Grange, 2016:10). The shifting in power relations and rise in social movements challenging western knowledge dominance may give the third space more impetus avers Le Grange (2014). Globalisation too in the form of internationalisation

---

<sup>119</sup> Interview held on 9 May 2019 D21 8189:9357



of indigenous knowledge may play a pivotal role (*ibid.*). The effect of the third space is to flatten the hierarchies of knowledge such that both the dominant and the other knowledges are placed on an equal footing. This promotes co-existence which is one of Hunhu principles. Ngubane and Makua (2021:5) argue that “co-existence thrives on mutual interdependence among members of the group, cooperation and mutual respect. In relation to co-existence, Ubuntu is more concerned with the fact that as human beings we cannot exist in isolation”. Among most African communities the boundaries of a group are not limited to the kinsman and clan but go beyond to embrace even strangers and thus humanity. By the same token mutual interdependence, co-operation and mutual respect among groups entails equity of different knowledges from a Hunhu perspective. It also means Hunhu recognises the fact that it is neither the only epistemology nor can it exist in isolation.

Parity of Hunhu and other epistemologies means all epistemologies will be afforded equal space in the curriculum. Students are afforded the chance to interrogate issues from various frameworks thus broadening their perspectives and critical thinking. This may make them more suited to the global village, than in a situation where learning is based on only one perspective. This approach is bound to court criticism of hardliners who would want African epistemologies taking the centre stage. In any case there is a pragmatic basis for privileging certain knowledge in certain contexts.

#### **8.4.3 Hunhu takes pre-eminence**

Participants argued that Hunhu should be the foundation of accounting ethics education:

There is no question, for me the question does not arise. The question does not arise it would naturally be Hunhu first, no doubt about that. But we live in a globalised world, what I think we need to do pedagogically is to appreciate that ourselves; our learners; our professionals do not come from a cultural vacuum. So, we cannot start there, we start here with what we have but relative to what we have with what others also have. (PHFA 02<sup>120</sup>)

---

<sup>120</sup> Interview held on 8 May 2019 D21 7567:8185

The sentiments of the philosophy faculty above resonated with other participants across the categories for example, all accounting faculty except ACFA 003 who felt Hunhu and western philosophies should be at par. Similarly, all practising accountants were of the same view as PHFA 02. PAAC 0001, PAAC 0002 and PHFA 01 did not comment on the issue. Participant PHFA 02 emphasises above that “we start here [in Zimbabwe] with what we have [Hunhu]”. In many respects:

Hunhu is part of us, Hunhu is way of life. So, Hunhu actually defines who we are and what we ought to be. So, it would not make sense for us to do away with our traditional value systems, our traditional ways of doing things in pursuit of western approaches or western philosophies. Why, because Hunhu it's naturally part of our well-being it's part of our life. (PHFA 03<sup>121</sup>)

Despite the pervasiveness of western value systems in all spheres of life, there still remains knowledge of that which is African by Africans, in this case Hunhu. Colonisation and coloniality have not succeeded in the complete obliteration of Hunhu but rather pushed it to the periphery as can be deduced from the excerpt above. Another participant suggested Hunhu:

...is a cross cutting issue. Its cross cutting, it's not just a Zimbabwean issue. It's not just a South African issue. It's not a Kenyan issue. You find that across East Africa across Southern Africa and even if you want to go further up you still find that thing coming out in a very big way. Yeah, so, I think it's (sigh) don't treat it as subsidiary, it's not an appendage don't put it in the appendices. ... You may find out that the rest of the world will understand those ethics and whatever much better if we bring it in our own way. (PAAC 0003<sup>122</sup>)

Apart from its appeal in Sub-Saharan Africa as noted by the participant, Hunhu should not be a “subsidiary” or “appendage” in the curriculum. This resonates with the protestations of Ramose's (1999:i) teacher “Why is it that in the bottomless depths of learning and the limitless horizon of knowledge, the African appears, at best, only as an afterthought: a footnote with no significant relevance to the main body of the text?” While Hunhu is supposed to be at the centre, cognisance should be taken of globalisation suggested PHFA 02 quoted above.

---

<sup>121</sup> Interview held on 15 August 2019 D22 19744:20199

<sup>122</sup> Interview held on 30 April 2019 D12 9620:10262

The approach suggested by participants quoted in this section is what Shahjahan *et al* (2022:84) referred to as an inward-facing strategy “targeting changes *within* higher education institutions through classroom-based curricular and pedagogical shifts as well as bringing indigenous/local knowledge systems and practices into higher education institutions”. Le Grange (2014) argues that decolonisation of the curriculum requires a radical rethinking of disciplines. This will, among others, require decentring or deterritorialising dominant western knowledge in the curriculum and centring indigenous knowledge such as Ubuntu (Le Grange, 2016). Africa should be the centre of knowledge and knowing for Africans as opposed to the West opines Wa Thiong’o (1981). Pertinent to this, the curriculum should be rid of Cartesian duality as discussed elsewhere. Borrowing from Chilisa (2012), Le Grange (2016) suggests 4Rs central to centring the curriculum on an indigenous worldview. The 4Rs are “relational accountability, respectful representation, reciprocal appropriation, and rights and regulation” (Le Grange, 2016:9). Reciprocal appropriation ensures that the benefits of the research are shared between the communities and the universities involved. This may however be a challenge for academic research as in the current study. The community will benefit indirectly should the research influence policy on the necessary interventions resulting in more ethical accountants. In terms of rights and regulation, ethical protocols that give intellectual property rights where appropriate to indigenous people should be observed. This may not apply in the current study.

Relational accountability means that all parts of the curriculum are connected and speak to human and non-human relations (Le Grange, 2016). Under Hunhu relations between humans and both animate and inanimate beings are valued and respected as discussed elsewhere. Earlier discussion in chapter 7 showed solidarity as an underlying current of the communitarian ethos of Hunhu. In addition, the spirituality value cemented the relations between humans and non-humans and how participants considered these as critical elements under Hunhu.

Respectful representation entails “how the curriculum acknowledges and creates space for the voices and knowledges of Indigenous peoples” posits Le Grange (2016:9). This is evident in what Aoki (1999) calls the explicit curriculum.

Manifestations of this are shown in some of the suggestions by participants to include African sayings, taboos and totems as part of indigenous knowledge. African sayings play a part in instilling Hunhu and may be incorporated as long as it is done critically. One participant argued:

They are the source and centre. They are the source and centre of all this reflection. Because those are part of raw materials that allow us to develop our own Hunhu as a philosophy. So, as resources they are key. Proverbs, wise sayings as long as we appropriate them critically. (PHFA 02<sup>123</sup>)

Proverbs are the foundation of the Ubuntu philosophy from an African perspective (Mucina, 2013). In addition, proverbs convey “ideas about society and people’s understanding of the relations between society, culture, and nature” (Dei, 2013:345). Important lessons and cultural values are expressed in a few words. Dei (2013:345) further notes that African proverbs “carry the conscience and aspirations of a community” and equally “educate about culture, politics, ecology, spirituality, local cosmology, and worldview or ‘world sense’”. Participants cited several sayings used to inculcate certain values under Hunhu:

There is *Sango rinopa aneta* [The forest gives when one tires] which is don’t give up when things get hard, you have to keep going for you to get to that stage...(ACFA 006<sup>124</sup>)

In other African languages the same value comes through proverbs such as in Igbo of Nigeria “*Onye ndidi n’eri azu ukpo*. (A patient angler eats fish from the fishing hook)” (Dei, 2013:355) or in Yoruba “*Ikoko ti yio je ata idi re a gbona*. (Success is attained through persistent efforts)” (Aboluwodi, 2014:34). The proverbs among other things show “human existence as full of difficulties and challenges that must be pursued patiently, constantly, and logically” (Muhwati, 2010:156). The proverbs admonish complaining and lamenting over difficult situations and require that these be met head on (Dei, 2013).

Other sayings encourage being honest by drawing one to the fact that nothing remains hidden or concealed forever. Participants cited the Shona proverb *Rina manyanga*

---

<sup>123</sup> Interview held on 8 May 2019 D21 12887:13164

<sup>124</sup> Interview held on 5 July 2019 D6 20189:20621

*hariputirwe* (literary, that which has horns cannot be wrapped over) to show that bad deeds will not remain hidden forever (PAAC 00010, PAAC 0008). A similar proverb in the Wolof language of Senegambia is “*Lou narre bairey barey sou deugue diokey diota ko*. (Lies, however numerous, will be caught by truth when it rises up)” (Burton, 1865:15). A participant showed how sayings can be applied in teaching:

“So, I am saying if we were teaching our accounting students that look *rina manyanga hariputirwe*. Yes, you have posted this to the wrong account. Yes, the invoices in 2019 that you have pushed back to 2018 to beautify the accounts one way or the other when the auditors come they will pick it up... If you told the auditor, it does not matter this is your biggest client they would be another client coming. *Usapedzere tsvimbo kuma kunguwo hanga dzichauya* [Do not use up your knobkerries on eagles for guinea fowls will also come]. There will be, when you are honest, you tend also to attract honest people. That is what Ubuntu tells us all the time, the moment you always stand by the truth. You know you will not worry about trying to find evidence to support this evidence, try to support evidence... to support this other ... You know this kind of thing, that is Ubuntu.” PAAC 0008<sup>125</sup>

The participant emphasises the importance of being honest in auditor-client relations. Most of the accounting scandals involve a concealment of facts by clients with auditors covering up for this. However, the misstatements and other such misdemeanours have often come to light often with disastrous consequences for both parties for example, the Enron scandal. There is bound to be honest people who can be dealt with later than wanting to hang around with dishonest people be they entities. *Usapedzere tsvimbo kumanguwo hanga dzichauya* advises against exerting effort on useless or worthless things. It is not good practice to rely on dishonest clients or eagles (*makunguwo*). If one is honest, one will in the long run attract honest clients (*hanga*) guinea fowls referred to in the proverb.

---

<sup>125</sup> Interview held on 5 September 2019 D19 12811:13681

## 8.5 Meeting of knowledges

Another approach that can be adopted in decolonising curricula is the use of traditional elders in imparting indigenous knowledge. A participant suggested:

You cannot go into a university and teach when you do not meet certain qualifications criteria. That's where there would then be a challenge that you then take philosophers to teach this... But the best person could be maybe a traditional elder somewhere in the rural or maybe someone who has seen it all, who has experienced it. That one could be the best but, however because of the circumstances, we now have to rely on the philosophers. (ACFA 004<sup>126</sup>)

The participant notes that traditional elders may be the best to lead in efforts to decolonise the curriculum through the introduction of indigenous knowledge. However, this cannot be so in most universities in Africa and Zimbabwe because of the recruitment criteria fashioned along western practices. In many ways then universities in Africa remain neo-colonial institutions just as they were satellites, branches or chapters of universities outside Africa before political independence. In Latin America a project on decolonisation of universities named 'The Meeting of Knowledges' was embarked upon by the University of Brasilia in 1999 (De Carvalho and Flórez-Flórez, 2014). De Carvalho and Flórez-Flórez (2014:127), argue that epistemic decolonisation is only achieved when traditional elders who the project called "masters of knowledges" enter universities and "present themselves as professors and researchers" without the set criteria in the traditional neo-colonial university. This in itself is a rupture since universities will have to recruit people without western type diplomas or degrees (*ibid.*). As part of the decolonisation of curricula the university took on board "masters of all the traditional knowledges, most of them illiterate ... to teach as professors" (*ibid.*, 128). These teach alongside the traditional professors after undergoing some internship on certain aspects of the academic pedagogy. The project among other shows that boundaries set on recruitment can be dispensed with to enable those best qualified in indigenous knowledge to teach at institutions of higher education. In any case the project proves that illiteracy is not a hindrance as is the case with the masters in knowledges professors.

---

<sup>126</sup> Interview held on 12 June 2019 D4 30681:30871; 30873:31261

Implied in “Meeting of Knowledges” is team teaching or core-lecturing should this approach be used with any of the three trajectories discussed in section 8.4 above. This will mean “masters of knowledges” will teach indigenous worldviews and the usual faculty the once dominant worldviews. And of necessity, these should take the form of a dialogue. If this method is used in conjunction with the approach where the dominant Anglo-American worldview takes pre-eminence then this can be a real gradual transition to a fully decolonised curricula.

### **8.6 Language of instruction**

The language of instruction is a cross-cutting issue on decolonisation of both pedagogy and curriculum. Participants felt it was incomplete to bring in Hunhu without considering the language of instruction in accounting ethics:

And you will see this in the research I would think those are the other recommendations for further research which perhaps could be recommended out of the interaction we are going to have because as long as we are going to talk about Hunhu and then we use another language which is not the mother language, then that's the beginning of the destruction of Hunhu. Because for example we say you, 'you' does not show the respect or disrespect (laughter). It's just neutral. But now in our way of addressing a person, we are clear on when we are saying something to a person who is your age, someone who is older, someone who is younger and that can be better said when we are using our own language. So, language is critical. (PAAC 0007<sup>127</sup>)

Though the participant was referring to accounting ethics instruction, the issue of language is contested. The participant argues that Hunhu is best communicated when it is taught in the mother tongues of students. Furthermore, the criticality of language in conveying Hunhu values such as the appropriate register between peers and older people is highlighted. In addition, if one is to develop an indigenous African identity as promoted in Hunhu then the language used in education plays an important part argues Hapanyengwi-Chemhuru and Makuvaza (2017). The Millennium Development Goals (MDGs) concur that “Language is at the centre of human activity, self-expression and identity” (UNESCO, 2012:1). In terms of social justice if the language

---

<sup>127</sup> Interview held on 27 May 2019 D16 21094:21814

used in education is that of “the former coloniser, it makes the oppressor the voice of authority and knowledge” weighs in Goodpaster and Heldke (2009:14). The continued use of foreign languages in education in countries like Zimbabwe is a perpetration of epistemic injustice on the former colonised Africans. The English language is the language of instruction and scholarship in Zimbabwe. Zimbabwe’s tertiary institutions even teach indigenous languages in English. Hapanyengwi-Chemhuru and Makuvaza (2017:101) aptly note “English provides the basis of conformity with the colonial political foundations [in Zimbabwe]. It is the uncut umbilical cord with the colonisers”. Arguably Africa has nearly 2000 spoken languages (Campbell and Tishkoff, 2010) compared to Europe that has an estimated 200 (National Day Calender, 2022). Further to this Samkange and Samkange (1980) claim that there are 300 similar languages in Southern, Central and Eastern Africa, thus further reducing the numbers. However, this cannot be a major hindrance as most of the African countries have designated official languages in their constitutions and this should be the vantage starting point. It is also submitted that not all of the languages have been declared official and changing the language of instruction in education can be a catalyst to address that injustice.

Of particular mention is that indigenous languages are being used unofficially in accounting in both high school and university classes in Zimbabwe. A participant highlighted how a teacher who used both the mother tongue of the learners and English had high pass rates consistently.

Yah that brings me to an interesting issue, we had of course that was elementary accounting we had someone who was teaching accounts at a local school, but that teacher was using Shona. *Kuti kana ndichiti* [When I say] debit *ndiri kureva zvatiri kunyora kuruboshwe* [I mean what we are writing on the left] credit *zvatiri kunyora kurudyi* [what we are writing on the right] hahaha! And he would have problems with school administrators that why should you use Shona. Then he was saying just look at my pass rate and for sure his pass rate was high always above 90%. So, the issue of language I think it is very important that we have to, if we are to fully decolonise, because there was nothing wrong with our own languages. And I think why we see our languages as problematic is that they failed to develop to such an extent that they don’t have the proper accounting terms, the proper philosophical terms, the proper



scientific terms. Why? Because people have not been given the opportunity to coin these terms. But other languages for example, there is nothing which is very peculiar *tikatora vana* [if we take] physics *vaya vana* [the likes of] Newton, talk of the unit of measurement its newton. He just gave his own name right so *isusu toti* [we say] we cannot explain newtons in Shona! Just because we do not have our own Isaac Newton who has discovered something, so we don't have that kind of language. So, I think it will be very important to use our own language to develop because I think once we do that, that does not only relate our learners to their own experiences but even the level of expression, the level of understanding these issues will actually be better. (PHFA 04<sup>128</sup>)

Improvement in the pass rates of students learning in their mother tongues is consistent with other studies (for example, Mckay, 2016; Leach, 2015; Aziakpono and Bekker, 2010). The participant argues that it is necessary to use the mother tongues to fully decolonise. What is needed is to allow for the development of the mother tongues to capture the proper terms per discipline. Among other things students taught in a foreign language are disadvantaged in that there is a disconnect between what they learn at school and their home cultural setting. In addition, as noted by the participant above the learners' level of expression and understanding also improve. In contrast the use of a dominant language like English tends to "suppress knowledge about the natural environment, traditional cultural resources and past social phenomena" asserts Hapanyengwi-Chemhuru and Makuvaza (2017:96) basing their argument on the work of Cloete (2011). This by extension applies to other disciplines as noted by the participant (PHFA 04). Mahatma Gandhi is said to have claimed that learning in a foreign language subjects like Chemistry, Algebra among others in English meant spending four years instead of one year had the instruction been in his mother tongue (Ezeanya-Esiobu, 2019). If this be true then former colonised people will never win the race even running as they should while the former colonisers walk (to borrow from Nyerere) because learning in a foreign language hypothetically increases the learning times (four-fold as in the case of Mahatma Gandhi). Worse still parents and other members of society are disenfranchised from active participation in the education of their children because of the use of a foreign language which they may not be conversant in (Hapanyengwi-Chemhuru and Makuvaza, 2017). It is now

---

<sup>128</sup> Interview held on 15 August 2019 D23 27781:29312

common in Zimbabwe for parents to look for someone to assist their children do their homework. The basic tenet of traditional education whereby a child is educated by the society for the society (Samkange and Samkange, 1980) is effectively removed. The link between the school and society will be non-existent.

The use of English is so entrenched to the extent that parents evaluate which school to enrol their children based on the fluency of the teachers in that language:

*Mukaona* [If you notice] right now the foundation we are laying for our kids who are going to school is what we normally do is when we are evaluating the school, we look at the standard of English at that school. And when we were talking to the teachers we will also be gauging their standards and their proficiency, their fluency even their intonation. And it is a misplaced value if you ask me. It is very wrong. And that is the reason why perhaps we are discouraged to further develop and refine our language. But if someone seriously start engaging in our language, he will find it very, its rich. (PAAC 00010<sup>129</sup>)

The AU in its *Continental Education Strategy for Africa (CESA 16-25) Indicators Manual* (2016) notes that research has shown that when children are introduced to numeracy and literacy in their mother tongue there is bound to be improved learning outcomes in the long term. Despite the evidence parents still have a strong inclination to have their children master internationally recognised languages such as English, French and Arabic the same report notes. Fanon (1967) discussed the problem of language and observed how some families insisted on their children to use foreign languages and ridiculed them for using the mother language. Leon G. Damas (1948) as cited by Fanon (1967:20) captured these sentiments in a poem (Hoquet) some of whose stanzas are: “shut up I told you must speak French; the French of France; the Frenchman’s French; French French”. In the poem a mother chides a child not to use any language other than ‘the French of France, the Frenchman’s French’.

---

<sup>129</sup> Interview held on 12 June 2019 D18 26286:26878

Fanon (1967) contends “To speak means ... above all to assume a culture” and if so the aspirations of the participants to have Hunhu taught in indigenous languages is not misplaced. The story of a recent doctoral graduate (Ignatius Mabasa) from Rhodes University whose thesis was presented in Shona shows that it is possible to have scholarship in indigenous languages (The Herald, 1 April 2021). Another participant noted:

It is going to be difficult at first. But if we have pride in our language, where there is a will there is a way. (ACFA 006<sup>130</sup>)

This may initially require conceptual decolonisation as suggested by Wiredu (1992b). First and foremost, it is necessary to think through concepts in one’s “own African language” and thereafter “review the intelligibility of the associated problems or plausibility of the apparent solutions that have tempted you when you pondered them in some metropolitan language” (Wiredu, 1992b:137). This obviates the problem or danger of ‘involuntary mental de-Africanisation’ which may arise when the concepts are thought of in a foreign language other than one’s mother tongue (*ibid.*). Desirable and necessary as it is to have mother tongues as the language of instruction some view it otherwise. For instance, Kayira (2015:120) argues “I believe we can use the colonizer’s language to counter the hegemonic discourses imposed on us ... Hopefully the colonizer can understand us better, unlike if we used our languages which would need translation”. In other words, as one starts to move from learning knowledge to creating knowledge, there are profound benefits associated with using a common language. The question of language remains tricky without resolution or quick fixes, at least for now and the immediate future.

## **8.7 Conclusion**

The discussion on how accounting ethics curricula can be decolonised is not exhaustive and only served to show that it is indeed feasible. Decolonisation requires a philosophy of life of African people that speaks to their existential exigencies such as Hunhu. Infusing Hunhu requires among others decolonising of the mind of students, bringing to them the realities of colonisation and coloniality. Still as part of the process

---

<sup>130</sup> Interview held on 5 July 2019 D6 39492:40234

they will have to unlearn that which had colonised their minds followed by relearning Hunhu. Decolonising the mind will require even the teachers to go through the same steps. This then brings the issue of what the curriculum should cover. A popular view is to have an African worldview at the centre with other epistemologies being considered. The explicit curriculum (Aoki, 2009) should have indigenous knowledge and other knowledges. At practical level the best people to teach indigenous knowledge would be knowledgeable elders from the communities as is the case in the 'Meeting of Knowledges' project. Ordinances of universities would, however, have to be amended to accommodate those once deemed as not meeting the requirements of teaching at university to do so. A contentious issue though is the language of instruction. Several studies show that it is beneficial to learn in mother tongues, parents, still think otherwise. Alexander (2006:12). quotes an unnamed scholar who remarked:

“I am personally inclined more and more today to believe that the real “enemy” of African languages is actually located within the African political structure(s), rather than in the external forces of domination (i.e., the West and its hegemonic languages).”

While it may not be entirely correct to exonerate the West for the African languages problems the scholar is on point in showing the apparent trepidations of African governments on the issue. There seems to be lack of political will among African governments to come up with unequivocal language policies that promote the use of mother tongues in education.

## CHAPTER 9

### SUMMARY, CONCLUSION AND RECOMMENDATIONS

#### 9.1 Introduction

This chapter concludes the thesis by summarising the key findings, conclusions and recommendations. The study explored the introduction of Hunhu as an alternative to western philosophies in accounting ethics curricula in undergraduate accounting degree programmes in Zimbabwean universities. Perspectives of accountancy faculty, practising accountants, philosophy faculty and others were sought focusing on the current practices (chapter 5), and whether or not Hunhu should be part of accounting ethics and the reasons thereof (chapter 6). Further to that participants' views were solicited on what Hunhu values might be germane to accounting. Solidarity underlies most Hunhu values, showing the communitarian ethos. Most of the Hunhu values are buttressed by the spirituality value. Solidarity, spirituality, respect, objectivity, confidentiality and integrity were discussed at length in chapter 7. Participants equally proffered how Hunhu should be included in accounting ethics curricula (chapter 8). The chapter then draws conclusions from the key findings and makes recommendations where necessary.

#### 9.2 Summary of key findings

Only one university out of the seven surveyed offered an accounting ethics module and the rest covered mostly the IFAC code of conduct as a topic. At best the coverage of accounting ethics in the other six universities in various modules can be described as miniscule with as little as 3% of the time devoted to it. Traditional methods of instruction are employed in delivering accounting ethics such as lectures, presentations and guest lectures. Curricula follow mostly IFAC prescriptions such as IES 4 as reflected in the responses of the participants as well as module outlines availed and reviewed. The IFAC prescribed curriculum where a module in accounting ethics was offered was considered shallow by some participants. The contention is that professional values alone fall short in what it takes to have an ethical accountant. As discussed in chapter 6 of the thesis many participants were of view that Hunhu was more holistic with regard to the values that constituted *munhu ane hunhu* a well-behaved person. There were isolated efforts to bring aspects of African ethics in the

form of Hunhu by some accountancy faculty. These were largely informal and did not filter to the assessment regime. A private university once introduced a module specifically on Ubuntu but later on discontinued. The introduction of Education 5.0 and the coming up of the ZIMCATS (2017) together with a requirement that 80% of the minimum bodies of knowledge and skills for similar programmes across universities should be uniform will see accounting ethics as a compulsory module across the board.

By and large participants motivated for the inclusion of Hunhu in accounting ethics curricula, as discussed in chapter 6 of the thesis. Most participants argued that Hunhu is strategic to accounting ethics as it bodes well with constructivism as a theory of learning that learners learn well if they start from the known to the unknown. Hunhu is the 'known' for African students as this is part of their upbringing, "at the parents feet" as argued by Wiredu (1992a:197). Having Hunhu in accounting ethics curricula involves much more than seeing it as an alternative. Some participants saw it as means of addressing the prevalent epistemic injustice that has seen indigenous knowledge being side-lined in curricula. Epistemic injustice among others, is evidenced by "relations of dominance and subservience" in "knowledge production" as argued by Mungwini (2017:12). In this regard therefore, the dominance of the Anglo-American worldview in accounting ethics was seen as an epistemic injustice by most participants. Calls by Helliar (2013:514) and others for accounting education to speak "to its local socio-political and economic environment" find expression when Hunhu is included in accounting ethics curricula. Many participants saw Hunhu as a way of making accounting ethics relevant to the Zimbabwean or African context. Hunhu is also part of the national and cultural environment that IES 4 (revised) (2019) requires to be taken cognisance of in the teaching of accounting ethics. A good number of participants were of the view that Zimbabweans as Africans should be conscious of who they are in motivating for Hunhu in curricula as discusses in chapter 6, sections 6.3 and 6.6. Hunhu will not just be an alternative but will also answer the clarion call to decolonise curricula such that Zimbabweans as Africans know themselves first and in relation to others (Mungwini, 2017; Ramose, 2000; Wiredu, 1992b). A sizeable number of participants were not oblivious of the challenges likely to be encountered one of which is Hunhu may not sit well with capitalism. Further to this businesses in

Zimbabwe are premised on the Anglo-American capitalist worldview, and so is accounting and its underlying concepts.

Hunhu values identified by participants largely agreed with those in extant literature as discussed in chapter 7 of the thesis. Accountancy faculty identified the least number of values, followed by practising accountants and the largest number of values were identified by philosophy faculty and others. Only three values; objectivity, integrity and confidentiality were common to both IFAC and Hunhu. Furthermore, solidarity seemed to underlay most Hunhu values thus underlining the communitarian ethos of Hunhu. In describing the values from a Hunhu perspective participants showed that even values like objectivity, integrity and confidentiality acquired a distinctive clime, in that bias is on groups or communities as opposed to individuals. Spirituality cements most Hunhu values.

Participants offered perspectives on both pedagogy and the curriculum, often intertwined, as presented in chapter 8 of the thesis. One view is to introduce Hunhu as a philosophy of education, an approach advocated for by the Nziramasanga report (1999). In figuring a place for Hunhu in accounting ethics curricula participants, came up with three trajectories namely: Hunhu as pre-eminent in curricula; Hunhu and other philosophies at par; and western philosophies as pre-eminent. Closely linked to who should teach accounting ethics, a proposal to have Hunhu taught by elders from the community came out. In the “Meeting of Knowledges” project the “masters of knowledges” teach in their mother tongues (De Carvalho and Flórez-Flórez, 2014). This naturally brings in the language of instruction though not at the core of placing Hunhu in the accounting ethics curriculum. Elders may be favourably disposed to teaching in their mother tongues. Thus, the introduction of mother tongues in learning and instruction as argued for by the participants becomes an imperative. Further to this, different participants argued that Hunhu should be at the centre of accounting ethics with the other philosophies coming along so as to achieve pluri-versality. A middle of the road approach where Hunhu and other philosophies are treated equally in the curriculum was the other view from participants. On the extreme the status quo

is to be maintained, that is the Anglo-American worldview. This approach will see Hunhu introduced as a topic as suggested by a few participants.

### **9.3 Conclusion**

The study sought to answer the main research question which is '*What are the perspectives of Zimbabwean scholars and accountants in terms of the inclusion of Hunhu in accounting ethics curricula in Zimbabwean universities?*' This was broken down into three research sub-problems each of which is presented in the following paragraphs together with the answers/conclusions thereof.

*How is accounting ethics currently taught to accounting undergraduate students in Zimbabwean universities?*

In principle calls for accounting ethics education are well founded given the so many accounting scandals that continue to this day (Wilson, Strong and Mooney, 2016; Canarutto, Smith and Smith, 2010; Jackling *et al.*, 2007; Jennings, 2004). That said education is just one of the means to instil good ethical behaviour argues Wright (1995). Education should particularly assist in cognition and hopefully ensue ethical behaviour as noted elsewhere in the thesis. At the time of the study accounting ethics was covered as a topic in six of the seven universities surveyed. Only one university covered it as a standalone module. Therefore, in terms of the amount of effort invested into teaching accounting ethics it seems safe to conclude that this might have been inadequate. This could easily contribute to the “seemingly never-ending charade of accounting scandals” as argued by Amernic and Craig (2004:343). Accounting ethics curriculum is premised on capitalism in Zimbabwe, as evidenced by the coverage of the IFAC code of conduct by the six universities and IES 4 (revised) by the 7<sup>th</sup> university in the study. The implication of curricula premised on the Anglo-American worldview is that students are enculturated to capitalist values, systems and priorities that are incongruent with Hunhu. This flies against calls for accounting as a discipline to promote indigenous worldviews as alternatives to the dominant Anglo-American worldview (Irsyadillah, 2021; Kamla, 2014) or make it suit the “local socio-political and economic environment” (Helliard, 2013:514). Further to this, it conveniently ignores IES



4 (2019) on the cultural environment of Zimbabwe which is informed by an African worldview.

As discussed in chapter 5 one participant noted that their accounting ethics module syllabus was compliant with IFAC requirements. The syllabus was a replica of IES 4. The university in question seemed to be toeing the line as suggested in the following World Bank sponsored report:

“Business [Accounting] Ethics” as a separate subject should be introduced in university-level accounting and auditing curricula.” (ROSC: A&A, 2011:28)

The footprint of international financial institutions like the World Bank in influencing accounting ethics curricula is evident in the recommendation above. The same report went further in recommending the harmonisation of curricula in universities as discussed in chapter 5 of the thesis.

The said recommendation may have directly influenced the university in question to come up with an accounting ethics module modelled along IFAC’s IES 4. Thus, Anglo-American hegemony in accounting ethics is advanced by international financial institutions like the World Bank and international accounting standard setters like IFAC and IASB.

Only one accountancy faculty as discussed in chapter 5 saw weaknesses in the Anglo-American IFAC prescribed curricula and sought to buttress it by introducing indigenous family education. Thus, in the main accountancy faculty rarely question highly inadequate if not defective curricula peddled by accountancy bodies like IFAC (Dowelani and Maredi, 2017). An attempt by a private university to have Hunhu in accounting ethics curricula, through a module ‘*Philosophy of Ubuntu*’ was short-lived, because it was felt that in seeking accreditation this particular module would find no match, opined one participant. Thus, through accreditation international accountancy bodies maintain their grip on universities curricula (Verhoef and Samkin, 2017; Venter and De Villers, 2013). In the main accreditation also stifles change (Sikka *et al.*, 2007b) as can be deduced from the dropping of the ‘*Philosophy of Ubuntu*’ module at the

private university as discussed in chapter 5. Consequently, accounting ethics education in Zimbabwean universities confirms Sikka *et al.*'s (2007b:60) assertion that accounting education in general “emphasize[s] conformity, standardization and limits to potentialities for emancipatory change”.

*What views exist in terms of whether Hunhu should be included? And why/why not?*

All participants were agreed on the need to have Hunhu in accounting ethics but differed on how it should be brought in. Participants motivated for the inclusion of Hunhu in accounting ethics curricula along five broad themes discussed in chapter 6 of the thesis:- Hunhu is strategic, African know thyself, Failure of western ethics, Solidarity and Epistemic injustice. Learning is never on a *tabula rasa*. It is worth to repeat Wiredu's (1992a:196) argument that “The theater of moral upbringing is the home, at the parents' feet...” for African children. In this regard, Hunhu in the accounting ethics curriculum will provide continuity of this moral education. There will be no disconnect between the moral education received at the “parents' feet” and that in accounting ethics curricula. Learning is likely to be enhanced as introduction of Hunhu will broaden the perspectives and understanding of ethical issues among learners, more so as new things are learnt building on their philosophy of life as Africans.

A review of accounting ethics education curricula in the surveyed universities in chapter 5 of the thesis revealed the predominance of the Anglo-American capitalist hegemony. It then become apparent during interviews of participants on their perspectives on Hunhu in accounting ethics curricula (Chapter 6, section 6.6 of the thesis) that the question of whether or not Hunhu can be an alternative to western philosophies touched among others, on issues of epistemic injustice. To this end participants motivated for Hunhu in accounting ethics curricula to address the epistemic injustice on indigenous knowledge prevalent in most disciplines. This will likely result in conceptual decolonisation such that Zimbabweans as Africans “decisively identify and pronounce their locus of annunciation-who they are and from where they speak” (Mungwini, 2017:7). Epistemic injustice ensued when western epistemologies were raged against the African family and value system in the

furtherance of colonisation and coloniality agendas argued participants in chapter 6 of the thesis. Some participants were explicit that colonisation was raged on the African family for the purposes of getting labour to work on mines, farms and factories as discussed in chapter 6, section 6.6 of the thesis. Thus, colonisation brought with it subjugation, marginalisation and exploitation of Africans. Accounting facilitated the measurement of wealth, thus abetted the exploitation of indigenous people and their resources. Again, in chapter 6 of the thesis some participants noted continued exploitation of Africans as workers, equating the situation of the worker to that of 'Benjamin' the donkey in '*The Animal Farm*'.

Several participants noted how colonisation and coloniality impacted negatively on Hunhu, destroying African value systems, creating individualism and destroying the once tightly knit African family among others as discussed in chapter 6 of the thesis. Against this background the majority of participants argued that as it may be the outcomes of colonisation and coloniality should not be accepted. It was thus imperative that Zimbabweans as Africans dare not leave the table but continue to revitalise and demarginalise indigenous worldviews such as Hunhu opined participants. Despite the onslaught on Hunhu, its absolute vitality was demonstrated in the early days of the HIV and AIDS pandemic where those infected and affected found comfort and solace back in their rural homes argued some participants. Wiredu (1992a) similarly notes that the individualism ushered among others through urbanisation brought about by colonisation and coloniality has not had a deleterious effect on African solidarity. Bringing back Hunhu is not an act of turning back the clock to precolonial times but reversing its supplanting by *chirungu* (western values). The fact that participants (accountants) without any background in philosophy were able to articulate Hunhu values as discussed in chapter 7, shows that it is still very much alive among Zimbabweans.

In addition, colonisation and coloniality demeaned the sense of dignity and self-worth among Africans to the extent that anything and everything from the West is considered superior. Some participants were livid that the West is the global standard for everything, including IFRS, ISA and IES. Using any standard other than those of the

West will risk the label of 'non-conformity' by the West noted some participants in chapter 6 of the thesis. To some extent participants had learnt to acquiesce with this oppression accepting themselves as dominated taking on everything from the dominant Anglo-American West without questions. Therefore, Anglo-American hegemonic logic to some participants is something that cannot be questioned. Western economic theories dominate teaching in universities in Africa with little or no critique of their relevance to the African context, noted some participants. It is imperative to interrogate economic theories from the West using African lens argued some participants as discussed in chapter 6 of the thesis. Similarly, Kamla (2014) and Dixon (2004) argue that not all Anglo-American business concepts and practices are relevant or applicable to developing countries.

Indigenous Zimbabweans have been and are invariably involved in western capitalistic type businesses ushered in through colonisation, both as workers and entrepreneurs as discussed in chapter 6, section 6.8 of the thesis. Capitalism is the dominant ideology informing business practices, and business and accounting education in Zimbabwe. Some participants argued that capitalism is not Hunhu. Arguably not all ethical frameworks are in consonant with capitalism. On the surface this appears trivial but participants expressed reservations on the efficacy of Hunhu in accounting ethics as currently informed by capitalism. There are practices in accounting that do not sit well with the communitarian ethos of Hunhu. For example, participants noted that the current view on interest under accounting and Hunhu are polar opposites (chapter 6, section 6.8), and so is the concept of private property. Participants further showed how profit maximisation influences business decisions under capitalism. It was illustrated as follows: a butcher can sell all the meat available to the first customer queuing who is willing and able to pay regardless of the other customers queuing for the same product. For the butcher the profit objective is achieved irrespective of the number of customers served. A Hunhu normative position will require the butcher to ensure that the meat available is sold to as many customers (who are willing and able to pay) as possible, thus ensuring distributional fairness argued participants. Further to this needy members of the community were catered for in line with the Hunhu concept *hatigute vamwe vane nzara* literally 'We cannot be satiated when others are hungry' as argued by some participants. *Hatigute vamwe vaine nzara* also implies that under

Hunhu even those that are poor are catered for, through social safety nets like *Zunde raMambo*. A chief would have a field in which members of the community would work for free and the produce would then be distributed to the needy in the community as and when need arose. Precolonial accounting in Africa was not premised on measuring profit (or loss) as is the case under capitalism, but rather had a distributional function of societal resources as argued by Sy and Tinker (2006). Further to this, introducing Hunhu in accounting ethics education will be essentially using an African worldview evaluative framework in accounting which is predominantly premised on capitalism argued one participant as discussed in section 6.8 of chapter 6 of the thesis. A Hunhu normative framework will require a change of heart at personal level, escalating to society and a complete paradigm shift in accounting and business generally. This may be difficult but not insurmountable given that some form of accounting was integral to the social, political and cultural societies the world over (Sy and Tinker, 2006) before colonisation and coloniality. This is also applies to non-capitalist countries.

There are similarities between Hunhu and IFAC values with respect to integrity, objectivity and confidentiality as noted from the perspectives of the participants. Also evident from the perspectives of the participants (discussed in chapter 7 of the thesis) is the inherent connections and criss-crossing of values. Solidarity, sometimes taken as social harmony runs across respect, objectivity, integrity, confidentiality and other Hunhu values. This to some extent supports Wiredu's (1996) thesis that cultural values are universal and what is different is custom(s). However, it is clear from the discussion of these values by the participants that Hunhu values have an underlying communitarian ethos distinct from the IFAC values. For instance, while integrity is important from both perspectives, under Hunhu community integrity comes first before that of an individual opined most participants. Solidarity as a Hunhu value tends to be the foundation and nexus of all the other values. Further to this spirituality buttresses African values (Wiredu, 2010) and is as it were the cement that bonds them. In fact, one participant argued that Zimbabweans are indeed very spiritual as discussed in chapter 7 of the thesis. This is not surprising more so as noted by Romm (2018) that spirituality anchors the wellbeing of indigenous societies. There is an undeniable distinct flavour in Hunhu values that derives from "the contingencies of space, time

and climate” (Wiredu, 1992a:193). There are similarities between virtue ethics and Hunhu values that centre on individuals as shown by some proverbs. These values with some tweaking will sit well with Anglo-American accounting. This further lends support to Wiredu’s (1996) thesis of the universality of values.

A major implication of Hunhu in accounting, is that its communitarian values do not sit well with the capitalist logic that informs accounting in its present form (chapter 7 of the thesis). Accounting as a discipline has to be ruptured such that it speaks to the African context. This will among others entail redefining the imaginary and exclusionary accounting or business entity concept to remove the fictitious boundaries to make it relational and responsive to the wider communities and the environment.

*In light of the ongoing education sector reforms in Zimbabwe, what suggestions are there of how Hunhu might be included?*

By and large, participants agreed on the introduction of Hunhu into accounting ethics curricula but had diverse views on the space it should occupy vis a vis other worldviews as discussed in chapter 7 of the thesis. Participants’ views on both the pedagogy and curriculum seemed to be informed by the extent to which they saw colonisation and coloniality speaking to the exclusion of Hunhu in the accounting ethics curriculum. Those who viewed the exclusion due to colonial legacies and coloniality saw the inclusion of Hunhu as an opportunity to address the injustice by making it the dominant worldview but not at the exclusion of others. Excluding other worldviews is akin to committing the same crime western worldviews are accused of, including Hunhu in curricula should not be like the oppressed turning into “oppressor of the oppressors” (Freire, 2005:44). Then a middle of the road approach will see Hunhu at par with other worldviews, thus in line with “ecology of knowledges” and towards the pluriverse (Santos, 2018). Cognisant of the need to be ‘accountants without borders’ some participants argued that the Anglo-American worldview should maintain dominance while including Hunhu in curricula.

All education in general ought to be underpinned by a philosophy of life of the people for a given nation (Makuvaza and Hapanyengwi-Chemhuru, 2017). To this end, some participants argued that Hunhu should be the underlying philosophy of education at tertiary level as is the case at lower levels of education in Zimbabwe. This was in spite of the fact that colonisation and coloniality had marginalised indigenous worldviews. Some participants called for consciousness on part of the learners to the evils of colonisation and coloniality. This among others requires decolonising the mind of both learners and teachers, such that they learn all that colonised their minds, unlearn that which had supplanted Hunhu and finally relearn Hunhu (Buntu, 2013). This is necessary as Mungwini (2018:6) avers that “every struggle must take into account the prison from which it seeks to exit”. This raises the learners’ consciousness of colonisation and coloniality directly, in that they are confronted with western tyranny.

The best people to bring indigenous knowledge in curricula are knowledgeable elders in the community suggested some participants. This is similar to the “Meeting of Knowledges” project discussed elsewhere (De Carvalho and Flórez-Flórez, 2014). This will mean recruiting outside the western criteria that normally prevails in African universities. Elders or “masters of knowledges” as they are called in the “Meeting of Knowledges” project, need not be literate or speak the language of the coloniser (*ibid.*). This further debunks the political view that illiteracy is a flaw (Miller, 1990) and is synonymous with lack of knowledge (Mungwini, 2017). Related to this is the use of mother tongues in learning and instruction in accounting ethics education. Participants felt it is an injustice to teach Hunhu in a foreign language, a point which is vindicated in the “Meeting of Languages” project where the “masters of knowledges” teach in their mother tongues (De Carvalho and Flórez-Flórez, 2014). However, others suggest continuing in the language of the oppressor in the hope that the oppressor will understand the oppressed better and hopefully reform. Wiredu (1992b) counsels for starting with conceptual decolonisation whereby the thinking is done in the mother tongue irrespective of the language used in communication. This obviates the problem or danger of ‘involuntary mental de-Africanisation’ which may arise when the concepts are thought of in a foreign language other than one’s mother tongue (Wiredu, 1992b). The proposals from the participants will require that changes be made to both the explicit and the hidden curriculum of universities (Aoki, 1999). As discussed in chapter

8 of the thesis the explicit curriculum should reflect indigenous worldviews like Hunhu, whereas in the hidden curriculum changes are made to universities ordinances to accommodate elders without the western type certificates, to teach at universities and are accordingly graded and remunerated like traditional faculty.

#### **9.4 Recommendations**

The study being exploratory touched on diverse issues but more importantly concluded that Hunhu should indeed be part of accounting ethics curricula in particular and accounting in general. While accounting ethics is now part of the minimum bodies of knowledge and skills in accounting degree curricula of Zimbabwean universities, the content is still largely informed by the dominant Anglo-American worldview. The thesis argued that a people's philosophy of life should be their underlying philosophy of education. A very strong view was expressed by many participants that Hunhu remains the prevailing philosophy of life in Zimbabwe. This is in spite of the onslaughts of colonialism and coloniality. These onslaughts have not been deleterious of many of the core aspects of African life, such as solidarity as noted by Wiredu (1992a). Non-philosophy participants (accountants) were able to articulate Hunhu values, despite the western education they had received, further proving that Hunhu is still very much alive. Furthermore, as noted by some participants, the psycho-social support offered to those infected and affected by HIV and AIDS during the early days in Zimbabwe showed Hunhu's absolute vitality and resilience despite the forces raged on it. Besides there is a growing interest on Hunhu among both African and Western scholars as evidenced by both theoretical and empirical research on it. This interest is testimony of the importance of Hunhu in the various disciplines that it is being studied. It is therefore reasonable to argue that Hunhu might very well provide a sound basis for a philosophy of education in the country. Certainly, it supports the contention that Hunhu ought to feature significantly in the philosophies governing education in the country, and by extension in accounting ethics education.

All participants in the study regarded the inclusion of Hunhu in the accounting ethics curriculum, a must and long overdue. What was contested by participants was how Hunhu should be incorporated into the curriculum. Arguably there can be no one way



to achieve the erstwhile objective of including Hunhu in curricula. The study however recommends the use of elders in teaching Hunhu in accounting ethics curricula. As discussed elsewhere this approach was applied in the “Meeting of Knowledges” project in Latin America. The project is closer to an approach where there is parity in both indigenous and foreign knowledges in curricula. This is explicit in the following description of the project, that it is a:

“true epistemic renovation that consists of welcoming all valid traditional knowledges which are alive in the area where the university is located. An open posture is encouraged, one that is radically inclusive, expansive, non-sectarian, and equalitarian.” (De Carvalho and Flórez-Flórez, 2014:129)

It is argued that elders should be used in teaching Hunhu irrespective of the approach an institution settles for. This will ensure that decolonisation takes place in both the explicit and hidden curriculum. At institutional level, universities will change their ordinances to recruit elders who ordinarily may not be considered eligible for university teaching. One of the challenges of using elders will be their payment in the absence of administrative mechanisms to effect that in universities. Political will is required to change universities’ ordinances to accommodate elders as teachers, without the western type diplomas and certificates and in some cases illiterate. Without necessarily repeating the merits of the use of elders as this is well covered in De Carvalho and Flórez-Flórez (2014), a remark is necessary on the induction of the elders. In the project the co-teachers provided some form of internship to the ‘masters in knowledges’ to acquaint them with academic pedagogy (De Carvalho and Flórez-Flórez, 2014). This pedagogy, in the case of Zimbabwe should be centred on Hunhu as an underlying philosophy of education. Further to this the assessment should reflect Hunhu dynamics from the perspective of the elders as teachers.

The thesis motivated for the inclusion of Hunhu in accounting ethics curricula. It was clear from the submissions of most participants that Hunhu should inform not only accounting ethics but accounting as a discipline. Building on from the findings of this study, further research should address which elements of Hunhu should be included in accounting modules and at what level. For example, in introductory financial accounting, business law, economics where the accounting/legal entity and economic

rationale of business are discussed respectively, Hunhu may be introduced interrogating the inherent capitalism in those concepts. Experts in curriculum design and implementation are required to assist accountancy faculty in coming up with curricula that speaks to the African context in accounting as a discipline in the various modules. Building on this study future research may focus on for instance how African sayings can be critically applied to teach and instil Hunhu; how taboos should be used in sustainability reporting, among others. Critical thinking is now a learning outcome in almost all the IESs, and future research should look at ways in which Hunhu comes in. Additionally, the study discussed Hunhu values that assist in coming up with '*munhu ane hunhu*' a well-behaved person in the African sense, which is critical for accountants. Which values need to be emphasised in accounting as well as the pedagogical approaches to instil these should be part of ongoing critical research in accounting.

The many accounting scandals that continue to occur remain one of the reasons for advocating introduction of accounting ethics in curricula, as shown in extant literature and views of participants of this study. While this in itself, or the introduction of Hunhu, may not necessarily be the panacea, Hunhu addresses the injustices meted on indigenous worldviews by colonisation and coloniality. This can only be so if Hunhu is not captured to fit into capitalist models that celebrate individualism. It becomes an explicit attempt to make accounting suit the Zimbabwean context similar to what Islamic accounting attempts to do in Islamic countries (McPhail and Walter, 2009). For example, Hamid, Craig and Clarke, 1993 argue that Anglo-American accounting is not in consonant with Islamic teachings, irrelevant to Islamic accounting objectives and does not adequately focus on Islamic socio-economic goals. One of the pillars of the Islamic accounting worldview is *Umma* (community principles) which contrasts with the individualistic nature of most western values. Furthermore, it also heeds calls to broaden curricula to include non-western worldviews thus further contextualising it (Helliari, 2013; Tweedie, *et al.*, 2013). Participants in this study, viewed Hunhu as a way of addressing the uneven playfield in worldviews informing accounting education. Using a decoloniality conceptual framework developed in chapter 3 of the thesis, the study unravelled the coloniality of power, coloniality of knowledge and coloniality of being. These manifested in injustices to do with racism; Anglo-American hegemonic

knowledge; rationality of man, evident in Cartesian dualism; presence of epistemic communities, formed through alliances between international financial institutions, professional accountancy bodies and accounting firms among others. More in-depth studies are required interrogating these aspects specifically in Zimbabwe, for more comprehensive measures in addressing the injustices. For instance, it is important to determine the extent to which professional accountancy organisations influence and are influenced by regulatory bodies like PAAB, ZIMCHE and universities. Ground work for research in this area is laid in this thesis, where participants discussed the challenges posed by having western accounting standards imposed on Zimbabwe by the dominant West as discussed in chapter 6 of the thesis. A good example are the World Bank reports, for instance ROSC: A&A (2011) on Zimbabwe. This has a bearing on the transformation of accounting curricula in speaking to the needs of Zimbabwe and by extension Africa.

While Hunhu values interdependencies and interconnections and thus accommodate other worldviews, its inclusion in curricula should not be seen as turning it into neo-liberal Hunhu. It should not be panel beaten to fit the Anglo-American capitalist model. For example, critical appropriation of African sayings should not be about cherry picking a saying and aligning or amplifying it with an IFAC value as discussed in chapter 6 of the thesis. This will be mere white washing as the core will remain western. Curriculum decolonisation should not be about cherry picking of contents but a conscious effort to have content that is in line with the philosophy of life of Africans. This will entail content that critically evaluates the roots of what accounting does and the context in which it does it from the perspective of a radically different worldview which is contained in Hunhu. The inclusion of Hunhu should challenge and ideally ultimately change the capitalist configuration in accounting towards an African form of accounting informed by an African worldview. An African form of accounting does not mean turning the clock back to precolonial Africa. However, as argued elsewhere Hunhu is dynamic, meaning that African accounting should be that which is reflective of the current existential requirements in the global context. Hunhu in itself like any human system is never complete and necessarily perfect, hence the need for further research to inform its inclusion in curricula.

## REFERENCES

- Abdi, A.A. (2013). Decolonizing Educational and Social Development Platforms in Africa, *African and Asian Studies* 12, 64-82.
- Aboluwodi, A. (2014). Exploring African Proverbs as a Learning Resource in the Contemporary Society, *Research on Humanities and Social Sciences*, 4(17), 33-39.
- Achebe, C. (2009). *The Education of a British Protected Child*. Toronto: Doubleday.
- Achebe, C. (2000). *Home and Exile*. New York: Oxford University Press.
- Achebe, C. (1958). *Things Fall Apart*. London: Heinemann.
- Adams, B. L., Malone, F. L. and James, W. (1995). Confidentiality decisions: The reasoning process of CPAs in resolving ethical dilemmas. *Journal of Business Ethics*, 14(12), 1015-1020.
- Adas, M. (1989). *Machines as the Measure of Man. Science, Technology and Ideologies of Western Dominance*, Cornell University Press, Ithaca.
- Adeyemi, M.B. and Adeyinka, A.A. (2003). *The Principles and Content of African Traditional Education*, *Educational Philosophy and Theory*, 35(4), 425-440.
- Adeyinka, A.A. and Kalusa, W.T. (1996). Introduction to History and Philosophy of Education (unpublished manuscript, University of Zambia).
- Adkins, N. and Radtke, R.R. (2004). Students' and faculty members' perceptions of the importance of business ethics and accounting ethics education: Is there an expectation gap? *Journal of Business Ethics*, 51(3), 279-300.
- Adler, R.W. (1999). Five ideas designed to rile everyone who cares about accounting education, *Accounting Education: an International Journal*, 8(3), 241-247.
- African Union (2016). *Continental Education Strategy for Africa (CESA 16-25) Indicators Manual*.
- African Union Commission, (2015). *AU Agenda 2063, The Africa We Want*.
- Ahluwalia, P. (2001). *Politics and Post-Colonial Theory: African Inflections*. Routledge.
- Akbar, N. (2007). *Know thyself*. 4<sup>th</sup> edition. Tallahassee, FL; Mind Productions & Ass.
- Ake, C. (1979). *Social Science as Imperialism: The Theory of Political Development*. Ibadan University Press, Nigeria.
- Akena, F.A. (2012). Critical analysis of the production of western knowledge and its implications for indigenous knowledge and decolonization. *Journal of Black Studies*, 43 (6), 599-619.
- Albrecht, W.S. and R.J. Sack. (2000). Accounting Education: Charting a Course Through a Perilous Future. *American Accounting Association Accounting Education Series* 16. Sarasota, FL: AAA.
- Alcadipani, R. and Rosa, A.R. (2011). From global management to glocal management: Latin American perspectives as a counter-dominant management epistemology. *Canadian Journal of Administrative Sciences / Revue Canadienne des Sciences de l'Administration* 28(4), 453–466.
- Alexander, N. (2006). Introduction, After Harare in *UNESCO Intergovernmental Conference On Language Policies In Africa*, Harare, Zimbabwe 17-21 March 1997 Final Report.
- Alhazmi, A.A. and Kaufmann, A. (2022). Phenomenological Qualitative Methods Applied to the Analysis of Cross-Cultural Experience in Novel Educational Social Contexts. *Frontiers. Psychology*. 13:785134. doi: 10.3389/fpsyg.2022.785134

- Altieri, M. (1995), *Agro-Ecology: The Science of Sustainable Agriculture*, 2<sup>nd</sup> edition, London: IT.
- Alvesson, M. and Sandberg, J. (2014). Habitat and habitus: Boxed-in versus box-breaking research. *Organization Studies*, 35(7), 967–987.
- Amernic, J. and Craig, R. (2004). Reform of the accounting education in the post-Enron era: Moving accounting out of the shadows. *Abacus* 40 (3), 342–378.
- Anderson, H. (2009). Collaborative Practice: Performing Spontaneously, Creatively and Competently, in M. Stanton and J. Bray (Eds.), *The Blackwell Handbook of Family Psychology (2009)* New York: Wiley-Blackwell.
- Anderson, J. (1970). *The Struggle for the School*. London, Longman.
- Andrew, J. and Cooper, C. (2021). Editorial for special issue on boundaries, *Critical Perspectives on Accounting*, 76, 1-6.
- Andrews, M. (2013). *The limits of institutional reform in Development—Changing the rules for realistic solutions*. New York: Cambridge University Press.
- Annisette, M. (2000). Imperialism and the professions: the education and certification of accountants in Trinidad and Tobago. *Accounting, Organizations and Society*, 25, 631–659.
- Annisette, M., Cooper, C. and Gendron, Y. (2017). After 25 years, how should we proceed? *Critical Perspectives on Accounting*, 43, 1–4.
- Antonetti, R. (1925). Reorganization of education in French equatorial Africa, in: L. Gray Cowan, J. O’Connell, and D.G. Scanlon (Eds.) *Education and Nation-building in Africa* New York, Frederick A. Praeger Publisher.
- Aoki, T. (1999). Rethinking curriculum and pedagogy. *Kappa Delta Pi Record*. Summer: 180–181.
- Appiah, K.A. (1998). *African Ethical Systems*, in: E Craig (ed.), *Routledge Encyclopaedia of Philosophy*, London, Routledge.
- Araújo, W.G., Rodrigues, L. L. and Craig, R. (2017). Empire as an imagination of the centre’: The Rio de Janeiro School of Commerce and the development of accounting education in Brazil, *Critical Perspectives on Accounting*, 46, 38-53.
- Ardlean, A. (2013). Defining The Public Interest In Relation To The Accounting Profession: Some Perspectives. *Scientific Annals of the “Alexandra Ioan Cuza” University of Iasi Economic Sciences* 60 (2), 223-239.
- Aristotle. (1941). *Nichomachean ethics*. In R. McKeon (Ed.), *The basic works of Aristotle*, New York: Random House, 935–1126.
- Armstrong, M.B., Ketz, J. E. and Owsen, D. (2003). Ethics education in accounting: Moving toward ethical motivation and ethical behavior. *Journal of Accounting Education*, 21(1), 1–16.
- Armstrong, M.B. (1993). Professionalism in accounting education, a sample course. *Journal of Accounting Education* 5, 27–43.
- Arnold, P.J. (2009). Global financial crisis: The challenge to accounting research, *Accounting, Organizations and Society*, 34, 803-809.
- Asante, M.K. (2009). Ancestors and Harmonious Life in: Molefi Kete Asante and Ama Mazama (Ed.) *Encyclopaedia of African Religions*, SAGE, 52-54.
- Asante, M.K. (2006). Afrocentricity and the European Hegemony of Knowledge: Contradictions of Place, in Joseph Young and Jana Evans Braziel (Eds.), *Race and the Foundations of Knowledge*. Urbana: University of Illinois Press.
- Asante, M.K. (1990). *Kemet, Afrocentricity, and Knowledge*. Trenton, NJ: Africa World Press.

- Aschwanden, H. (1989). *Karanga Mythology: An Analysis of the Consciousness of the Karanga in Zimbabwe*. Gweru: Mambo Press.
- Ashraf, M. and Uddin, S. (2013). A consulting giant; a disgruntled client: A 'failed' attempt to change management controls in a public sector organisation. *Financial Accountability & Management*, 29(2), 186–205.
- Auyeung, P.K., Dagwell, R., Ng, C. and Sands, J. (2006). Educators' epistemological beliefs of accounting ethics teaching: A cross-cultural study. *Accounting Research Journal*, 19(2), 122-138.
- Aziakpono, P. and I. Bekker. (2010). The attitudes of isiXhosa-speaking students toward language of learning and teaching issues at Rhodes University, South Africa: General trends, *South African Linguistics and Applied Language Studies* 28(1), 39–60.
- Babbie, E. and Mouton, J. (2011). *The practice of social research*. Cape Town: Oxford University Press.
- Bada, S.O. (2015). Constructivism Learning Theory: A Paradigm for Teaching and Learning, *IOSR Journal of Research & Method in Education*, 5(6), 66-70.
- Bailey, J. (2008). First steps in qualitative data analysis: transcribing , *Family Practice Advance Access*.
- Bakan, J. (2004). *The Corporation: the pathological pursuit of profit and power*. London: Constable & Robinson Ltd.
- Baker, C.R. (2005). What is the meaning of "the public interest?: Examining the ideology of the American public accounting profession", *Accounting, Auditing & Accountability Journal*, 18(5), 690-703.
- Baker, C.R., Barbu, E.M. and Le, T.N. (2015). A historiographical review of research concerning accounting changes in post-communist economies, *Accounting Historians Journal*, 42(1), 1-36.
- Baker, P., Haberman, M. and Sharon Lafraniere, S. (2020). Trump Commutes Sentence of Roger Stone in Case He Long Denounced, *The New York Times*.
- Bakre, O.M. (2014). Imperialism and the integration of accountancy in the Commonwealth Caribbean. *Critical Perspectives on Accounting*, 25(7), 558–575.
- Bakre, O.M. (2008). Financial reporting as technology that supports and sustains imperial expansion, maintenance and control in the colonial and post-colonial globalisation: The case of the Jamaican economy. *Critical Perspectives on Accounting*, 19(4), 487–522.
- Bakre, O.M. (2005). First attempt at localising imperial accountancy: the case of the Institute of Chartered Accountants of Jamaica (ICAJ) (1950s–1970s), *Critical Perspectives on Accounting*, 16(8), 995–1018.
- Balkaran, L. (2019). *The Rise of Accounting, Auditing, and Finance: Key Issues and Events That Shaped These Professions for over 200 Years since 1800*. Publisher: Nova Science Publishers Inc.
- Balogun, O. (2008). The Idea of an 'Educated Person' in Contemporary African Thought, *The Journal of Pan-African Studies*, 2(3), 117-128.
- Bampton, R. and Cowton, C. J. (2002). The teaching of ethics in management accounting: progress and prospects. *Business Ethics: A European Review*, 11(1), 52-61.
- Banuri, T. (2011). Development and the politics of knowledge: A critical interpretation of the social role of modernization theories in the development of the third world. *Dominating Knowledge: Development, Culture, and Resistance*, Marglin, Frédérique Apffel and A2 Marglin, Stephen A.(ed.), Oxford 1990, 29-72 Oxford

Scholarship Online. [www.oxfordscholarship.com](http://www.oxfordscholarship.com).  
<https://doi.org/10.1093/acprof:oso/9780198286943.003.0002> Accessed 15  
February 2023.

- Battiste, M. (Ed.). (2000). *Reclaiming indigenous voice and vision*. Vancouver: University of British Columbia Press.
- Bay, T. and McGoun, S. (2018). Critical finance studies. *Critical Perspectives on Accounting*, 52, 1–3.
- Bean, D. F. and Bernardi, R. A. (2005). Accounting ethics courses: A professional necessity. *The CPA Journal*, 75, 64–65.
- Bell, E.L.J.E. and Nkomo, S.M. (1999). Postcards from the Borderlands: Building a career from the outside/within. *Journal of Career Development* 26(1): 69–84.
- Bengtsson, E. (2011). Repoliticalisation of accounting standard setting – the IASB, the EU and the global accounting crisis. *Critical Perspectives on Accounting*, 22, 567–580.
- Bento, R. F., Mertins, L. and White, L. F. (2017). Ideology and the balanced scorecard: An empirical exploration of the tension between shareholder value maximization and corporate social responsibility, *Journal of Business Ethics*, 142(4): 769-789
- Berger, R. (2015). Now I see it, now I don't: researcher's position and reflexivity in qualitative research, *Qualitative Research*, 15(2), 219–234.
- Bernard, R. H. (2012). *Social research methods: Qualitative and quantitative approaches*, 2<sup>nd</sup> edition. Thousand Oaks, CA: Sage.
- Bhargava, R. (2013). Overcoming the Epistemic Injustice of Colonialism. *Global Policy* 4 (4): 413–417.
- Bishop, T.R. (1992). Integrating Business Ethics into an Undergraduate Curriculum, *Journal of Business Ethics*, 11, 291–299.
- Black, C. (2016). *Occupy Your Brain: On power, knowledge, and common sense*. [Blog post], <http://carolblack.org/occupy-your-brain>, Accessed 11 June 2022.
- Blanc, L. (1850). *Organisation du travail*. 9<sup>th</sup> edition. Paris.
- Blanthorne, C., Kovar, S. and Fisher, D, (2007). Accounting educators' opinion about ethics in the curriculum: an extensive view, *Issues in Accounting Education*, 22(3), 355-390.
- Bloor, M. (2001). Techniques of validation in qualitative research: A critical commentary. In R. M. Emerson (Ed.), *Contemporary field research*, 383-396. Prospect Heights, IL: Waveland Press.
- Boateng, F. (1983). African Traditional Education: A Method of Disseminating Cultural Values, *Journal of Black Studies*, 13(3), 321-336.
- Bochner, A. (2000). Criteria against ourselves. *Qualitative Inquiry*, 6, 266-272.
- Bogna, F., Raineri, A. and Dell, G. (2020). Critical realism and constructivism: merging research paradigms for a deeper qualitative study, *Qualitative Research in Organizations and Management: An International Journal*, 15(4), 461-484.
- Bok, D. (1988). Can higher education foster higher morals? *Business and Society Review*, (66), 4–12.
- Bonaci, C.G., Strouhal, J., Mullerova, L. and Roubickova, J. (2013). The Corporate Governance Debate on Professional Ethics in the Accounting Profession, *Central European Business Review*, Research Papers, 2(3), 30-35.
- Bondai, B. and Kaputa, T.M. (2016). Reaffirming Ubuntu/unhu mainstreaming in the education curricula: Panacea for sustainable educational change in Southern Africa. *International Journal of Academic Research and Reflection*, 4(6), 37-44.



- Boolakay, P.K., Tawiah, V. and Soobaroyen, T. (2020). Why Do African Countries Adopt IFRS? An Institutional Perspective, *The International Journal of Accounting*, 55(1), 1-40.
- Botzem, S. (2014). Transnational standard-setting in accounting: organizing expertise-based self-regulation in times of crises. *Accounting, Auditing & Accountability Journal*, 27(6), 933–955.
- Botzem, S. Quack, S. and Zori, S. (2017). International Accounting Standards in Africa: Selective Recursivity for the 'Happy Few'? *Global Policy* 8(4), 553-562.
- Boughton, B. and Durnan, D. (2021). Our homeland is humanity: The Cuban School of Literacy and Pedagogy of the Oppressed, *Australian Journal of Adult Learning* 61(3), 354-374.
- Bourdillon, M.F.C. (1987). *The Shona peoples: An Ethnography of the contemporary Shona, with special reference to their religion*. 3<sup>rd</sup> edition, Gweru: Mambo Press.
- Bowen, G. (2008). Naturalistic inquiry and the saturation concept: a research note. *Qualitative Research*, 8(1), 137-142.
- Bowie, N. (1991). Business ethics as an academic discipline, In R. Edward Freeman (Ed.), *Business Ethics: The State of the Art*. Oxford University, 17-41.
- Bowie, N. and Duska, R. (1985). *Business ethics*. New Jersey: Prentice Hall.
- Boyatzis, R.E. (1998). *Transforming qualitative information: thematic analysis and code development*. Sage Publications.
- Boyce, G., Greer, S., Blair, B. and Davids, C. (2012). Expanding the horizons of accounting education: incorporating social and critical perspectives, *Accounting Education*, 21(1), 47-74.
- Boyce, G., Narayanan, V., Greer, S. and Blair, B. (2019). Taking the pulse of accounting education reform: liberal education, sociological perspectives, and exploring ways forward, *Accounting Education*, 28(3), 274-303.
- Boyd, C.W. (2004). "The Last Straw": Review of Financial Accounting: Ambition, Greed and the Fall of Arthur Andersen by Barbara Ley Toffler with Jennifer Reingold. *Business Ethics Quarterly*, 14(3), 581-592.
- Brands, K. and Lange, L.S. (2016). Teaching Accounting Ethics: Opportunities and Challenges, *Jesuit Higher Education* 5(1), 34-43.
- Braudel F. (1979). *Civilisation matérielle, économie et capitalisme XVe–XVIIe*. Paris: Armand Colin.
- Braun, V. and Clarke, V. (2012). Thematic analysis. In H. Cooper, P. M. Camic, D. L. Long, A. T. Panter, D. Rindskopf, and K. J. Sher (Eds), *APA handbook of research methods in psychology, 2, Research designs: Quantitative, qualitative, neuropsychological, and biological*, Washington, DC: American Psychological Association, 57-71.
- Braun, V. and Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative Research in Psychology*, 3(2), 77-101.
- Brewer, N.T., Hallman, W.K., Fielder, N. and Kipen, H.M. (2004). Why do people report better health by phone than by mail? *Medical Care*, 42(9), 875-883.
- Briston, R. (1978). The evolution of accounting in developing countries. *International Journal of Accounting Education Research*, 14(1), 105–120.
- Briston, R.J. and Kedslie, M.J.M. (1997). The internationalization of British professional accounting: the role of the examination exporting bodies, *Accounting, Business & Financial History*, 7(2), 175-194.
- Brock-Utne B. (2000). *Whose education for all: the recolonization of the African mind*. Falmer Press, New York.



- Broeck, S. and Junker, C. eds. (2014). *Postcoloniality-Decoloniality-Black Critique: Joints and Fissures*. Campus Verlag.
- Broodryk, J. (2005). *Ubuntu management philosophy: exporting ancient African wisdom into the global world*. Johannesburg: Knowles.
- Broodryk, J. (2002). *Ubuntu Life Lessons from Africa*, Pretoria Ubuntu School of Philosophy
- Brown, G. and Manogue, M. (2001). *AMEE Medical Education Guide No. 22*:
- Brown, W. (2010). *Walled States, Waning Sovereignty*. NY: Zone Books.
- Bruneau, C. (2018). How do patriarchy and capitalism jointly reinforce the oppression of women? Shortened and provisional version of the second chapter, [www.cadtm.org/How-do-patriarchy-and-capitalism-jointly-reinforce-the-oppression-of-women](http://www.cadtm.org/How-do-patriarchy-and-capitalism-jointly-reinforce-the-oppression-of-women), Accessed 2 June 2022.
- Bruner, J.S. (1961). The act of discovery. *Harvard Educational Review*, 31(1), 21-32.
- Bryer, R.A. (2019). *Accounting for History in Marx's Capital: The Missing Link*, The Rowman & Littlefield Publishing Group, Inc.
- Bryer, R.A. (2017). *Accounting for Value in Marx's Capital: The Invisible Hand*, New York: Lexington Books.
- Bryer, R.A. (2000). The history of accounting and the transition to capitalism in England. Part one: Theory. *Accounting Organizations and Society*, 25, 131–62.
- Bryer, R.A. (1993). Double-entry bookkeeping and the birth of capitalism: accounting for the commercial revolution in medieval northern Italy. *Critical Perspectives on Accounting*, 4, 113–40.
- Bryman, A. (2008). *Social research methods*. Oxford: Oxford University Press.
- Bujo, B. (1998). *The Ethical Dimension of Community: The African Model and the Dialogue between North and South*. Nairobi: Paulines.
- Buntu, B.A. (2013). Claiming self: the role of Afrikology in social transformation. *Scriptura* 112(1), 1–12.
- Burgess, T.F. and Shaw, N.E. (2010). Editorial board membership of management and business journals: A social network analysis study of the Financial Times 40. *British Journal of Management* 21(3) 627–648.
- Burnard, P. (1994). The telephone interview as a data collection method. *Nurse Education Today*, 14, 67-72.
- Burns, D.J., Tackett, J.A. and Wolf, F. (2015). The effectiveness of instruction in accounting ethics education: Another look. In *Research on Professional Responsibility and Ethics in Accounting*, Emerald Group Publishing Limited, 149-180.
- Burton, R.F. (1865). *Wit and Wisdom from West Africa*, London : Tinslet Brothers, 18, Catherine St., Strand.
- Callahan, D. (1980). Goals in the teaching of ethics, in: D. Callahan and S. Boks (Eds) *Ethics in Higher Education*, New York, NY: Pleum Press, 61-80.
- Campbell, D. (1922). *In the Heart of Bantuland: A Record of Twenty-Nine Years in Central Africa among the Bantu Peoples*, London: Seely Service and Co.
- Campbell, M.C., Tishkoff, S.A. (2010). The evolution of human genetic and phenotypic variation in Africa. *Curr Biol.* 23; 20(4):166-173.
- Canarutto, G., Smith, K.T. and Smith, L.M. (2010). Impact of an ethics presentation used in the USA and adapted for Italy. *Accounting Education: an international journal*, 19(3), 309-322.
- Cannella, G.S., and Reiff, J.C. (1994). Individual constructivist teacher education: Teachers as empowered learners. *Teacher Education Quarterly* 21(3), 27-38.

- Cannon, C. (2001). *Does moral education increase moral development?: a reexamination of the moral reasoning abilities of working adult learners*. PhD Thesis. Nova Southeastern University.
- Caputo, J.D. (1997). Deconstruction In A Nutshell: A conversation with Jacques Derrida, *Perspectives in Continental Philosophy*, No.1, Fordham University Press.
- Carroll, K.K. (2008). Africana Studies and Research Methodology: Revisiting the Centrality of the Afrikan Worldview. *The Journal of Pan African Studies* 2(2), 4-27.
- Carruthers, B.G. and Espeland, W.N. (1991). Accounting for rationality: double-entry bookkeeping and the rhetoric of economic rationality. *American Journal of Sociology*, 97(1), 31–69.
- Carver, R.M. and King, T.E. (1986). Attitudes of accounting practitioners towards accounting faculty and accounting education. *Journal of Accounting Education*, 31-43.
- Cartwright, N., Cat, J., Fleck, I. and Uebel, T. E.. (1996). *Otto Neuroth: Philosophy between Science and Politics*. Cambridge: Cambridge University Press.
- Castle, E.B. (1966). *Growing up in East Africa*, London, Oxford.
- Castro, B. (1989). Business Ethics and Business Education: A Report from a Regional State University, *Journal of Business Ethics*, 8, 479–486.
- Castro-Gómez, S. (2008). (Post)Coloniality for Dummies: Latin American Perspectives on Modern Coloniality, and the Geopolitics of Knowledge. In: Morana, Dussel, & Jáuregui (Eds.). *Coloniality at large: Latina America and the Postcolonial Debate*. London: Duke Univ. Press.
- Catchpole, L. and Cooper, C. (1999). No Escaping The Financial: The Economic Referent In South Africa, *Critical Perspectives on Accounting*, 10(6), 711-746.
- Césaire, A. (2000). *Discourse on Colonialism*. Translated by Joan Pinkham. Monthly Review Press.
- Chabrak, N. (2014). The shareholder value mythology and the market “communion”. *Law and Financial Markets Review*, 8(1), 27–38.
- Chabrak, N. (2012). Money talks: The language of the Rochester School. *Accounting, Auditing & Accountability Journal*, 25(3), 452–485.
- Chabrak, N. and Craig, R. (2013). Student imaginings, cognitive dissonance and critical thinking, *Critical Perspectives on Accounting*, 24(2), 91-104.
- Chakrabarty, D.(2000). *Provincializing Europe: Postcolonial Thought and Historical Challenge: Higher Education Implications*.
- Chambers, R.J. (1999). The Poverty of Accounting Discourse, *ABACUS*, 35(3), 241-251.
- Chamlee-Wright, E. (2005). Entrepreneurial Response to “Bottom-up” Development Strategies in Zimbabwe, *The Review of Austrian Economics*, 18(1), 5–28.
- Chand, P. and White, M. (2007). A critique of the influence of globalization and convergence of accounting standards in Fiji. *Critical Perspectives on Accounting*, 18(5), 605–622.
- Chang, O.H., Davis, S.W. and Kauffman, K.D. (2012). Accounting Ethics Education: A Comparison with Buddhist Ethics Education Framework, *Journal of Religion and Business Ethics*: 3, Article 4.
- Charmaz, K. (1995). Between positivism and postmodernism: Implications for Methods, *Studies In Symbolic Interaction*, 17, 43-72.

- Guevara, E. (2003). *Che Guevara Reader*. Melbourne: Ocean.
- Chemhuru, M. (Ed.) (2019). *African Environmental Ethics*, The International Library of Environmental, Agricultural and Food Ethics 29, [https://doi.org/10.1007/978-3-030-18807-8\\_1](https://doi.org/10.1007/978-3-030-18807-8_1)
- Chemhuru, M. and Masaka, D. (2010). Taboos As Sources Of Shona People's Environmental Ethics, *Journal of Sustainable Development in Africa*, 12(7), 121-132.
- Chiapello, E. (2007). Accounting and the birth of the notion of capitalism, *Critical Perspectives on Accounting* 18, 263–296.
- Chiapello, E. and Ding, Y. (2005). Searching for the accounting features of capitalism: an illustration with the economic transition process in China, *HEC Research Papers Series* 817, HEC Paris, 1-37.
- Chilisa, B. (2012). *Indigenous Research Methodologies*. Los Angeles: SAGE.
- Chilisa, B. (2005). Educational research within postcolonial Africa: A critique of HIV/AIDS research in Botswana. *International Journal of Qualitative Studies in Education*, 18, 659–684.
- Chilisa, B., Major, T. and Khudu-Petersen, L. (2017). Community engagement with an African-based relational paradigm. *Qual Res* 17(3), 326–339.
- Chilisa, B., Major, T.E., Gaotlhobogwe, M. and Mokgolodi, H. (2016). Decolonizing and indigenizing evaluation practice in Africa: toward African relational evaluation approaches. *The Canadian Journal of Program Evaluation*, 30(3), 312–328.
- Chilisa, B. and Malunga, C. (2012). Made in Africa evaluation: Uncovering African roots in evaluation theory and practice . Paper presented at *African Thought Leaders Forum on Evaluation and Development: Expanding Thought Leadership in Africa*, Bellagio, Italy.
- Chilisa, B. and Preece, J. (2005). *Research methods for adult educators in Africa* . Cape Town, Pearson South Africa.
- Chilisa, B. and Mertens, D.M. (2021). Indigenous Made in Africa Evaluation Frameworks: Addressing Epistemic Violence and Contributing to Social Transformation, *American Journal of Evaluation*, 42(2), 241-253.
- Chinweizu, I. (1975). *The West and the Rest of Us*. Random House.
- Chitumba, W. (2013). University education for personhood through Ubuntu philosophy. *International Journal of Asian Social Science*, 3(5), 1268-1276.
- Chivaura, V.G. (2009). Groves, Sacred: in Molefi Kete Asante and Ama Mazama (Eds.) *Encyclopaedia of African Religions*, SAGE, 297-298.
- Cho, C.H., Roberts, R. W. and Roberts, S. K. (2008). Chinese students in US accounting and business PhD programs: Educational, political and social considerations, *Critical Perspectives on Accounting*, 19(2), 199-216.
- Christians, C.G. (2005). Ethics and politics in qualitative research. In N. K. Denzin & Y. S. Lincoln (Eds.), *The SAGE handbook of qualitative research*, 3<sup>rd</sup> edition. Thousand Oaks, CA: Sage, 139–164.
- Churchill, L.R. (1992). The teaching of ethics and moral values in teacher: Some contemporary confusions. *The journal of higher education*, 53(3), 296-306.
- Cloete, E.L. (2011). Going to the bush: language, power and the conserved environment in Southern Africa. *Environmental Education Research*, 17 (1), 35–51.

- Cobham, A. and McNair, D. (2012). The role of rich countries in development: the case for reforms. In T. Hopper, M. Tsamenyi, S. Uddin, & D. Wickramasinghe (Eds.), *Handbook of accounting and development*, Cheltenham: Edward Elgar Publishing 36-58.
- Coffee, J. (1981). No soul to damn: No body to kick; an unscandalized inquiry into corporate punishment. *Michigan Law Review*, 79(3), 386–459.
- Cohen, J.R. and Pant, L.W. (1989). Accounting educators' perceptions of ethics in the curriculum. *Issue in Accounting Education*, 4 (1), 70-81.
- Cohen, L., Mannion, L. and Morrison, K. (2007). *Research methods in education*, 6th Edition, Routledge.
- Collison, D.J. (2003). Corporate propaganda: its implications for accounting and accountability. *Accounting, Auditing and Accountability Journal*, 16(5), 853–886.
- Collste, G. (2014). Epistemic Injustice and Global Justice: A Response to 'Overcoming the Epistemic Injustice of Colonialism'. *Global Policy* 5(3), 386–387.
- Collste, G. (2010). 'Restoring the Dignity of the Victims' is Global Rectificatory Justice Feasible? *Ethics and Global Politics* 3(2): 85–99.
- Comanne, D. (2020). How Patriarchy and Capitalism Combine to Aggravate the Oppression of Women, [www.cadtm.org/How-Patriarchy-and-Capitalism-Combine-to-Aggravate-the-Oppression-of-Women](http://www.cadtm.org/How-Patriarchy-and-Capitalism-Combine-to-Aggravate-the-Oppression-of-Women) Accessed 2 June 2022
- Cooper, B.J., Leung, P., Dellaportas, S., Jackling, B. and Wong, G. (2008). Ethics education for accounting students—A toolkit approach. *Accounting Education: an international journal*, 17(4), 405-430.
- Cowton, C.J. and Bampton, R. (2013). Taking stock of accounting ethics scholarship: a review of the journal literature. *Journal of Business Ethics*, 114 (3), 549-563.
- Cox, T.H. Jr (2004). Problems with research by organizational scholars on issues of race and ethnicity. *The Journal of Applied Behavioral Science* 40(2), 124–145.
- CPA Journal, (1988). Halting the Decline in Business Ethics. 58(6), 6.
- Cragg, W. (1997). Teaching business ethics: The role of ethics in business and in business education. *Journal of Business Ethics*, 16, 231-245.
- Cram, F. and Mertens, D.M. (2015). Transformative and Indigenous Frameworks for Multimethod and Mixed Methods Research: in Sharlene Nagy Hesse-Biber, R. Burke Johnson. *The Oxford Handbook of Multimethod and Mixed Methods Research Inquiry*, New York, NY: Oxford University Press, 91-110.
- Cram, F., Chilisa, B. and Mertens, D.M. (2013). The journey begins. In: Mertens, D.M, Cram F., Chilisa, B. (eds) *Indigenous pathways into social research*. Left Coast Press, Walnut Creek, 11–40.
- Cram, F., Ormond, A. and Carter, L. (2004). Researching our relations: Reflections on ethics and marginalization. Paper presented at the Kamehameha Schools 2004 *Research Conference on Hawaiian Well-being*, Kea'au, HI, [www.ksbe.edu/pase/pdf/KSResearchConference/2004presentations](http://www.ksbe.edu/pase/pdf/KSResearchConference/2004presentations), 1-13.
- Crawford, L., Helliard, C., Monk, E. & Veneziani, M. (2014). International Accounting Education Standards Board: organisational legitimacy within the field of professional accountancy education. *Accounting Forum*, 38, 67-89.
- Creswell, J.W. (2016). *30 essential skills for the qualitative researcher*. Thousand Oaks, CA: Sage.
- Creswell, J.W. (2014). *Research design: qualitative, quantitative and mixed methods*. SAGE Publications.

- Creswell, J.W. (2013). *Qualitative inquiry and research design: Choosing among five approaches*, 3<sup>rd</sup> edition. Thousand Oaks, CA: Sage.
- Creswell, J.W. (2012). *Qualitative inquiry & research design: Choosing among five approaches*, 4<sup>th</sup> edition. Thousand Oaks, CA: Sage.
- Creswell, J.W. and Creswell, J.D. (2018). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches*, 5<sup>th</sup> edition. SAGE.
- Creswell, J.W. and Poth, C.N. (2018). *Qualitative inquiry and research design: Choosing among five approaches*, 4<sup>th</sup> edition. Thousand Oaks, CA: Sage.
- Creswell J. W. and Miller D. L. (2000). Determining validity in qualitative inquiry. *Theory into Practice*, 39, 124-130.
- Cronin C (2014). Using case study research as a rigorous form of inquiry. *Nurse Researcher*. 21(5), 19-27.
- Crossan, M. Mazutis, D. and Seijts, G. (2013). In Search of Virtue: The Role of Virtues, Values and Character Strengths in Ethical Decision Making, *Journal of Business Ethics* 113(4), 567-581
- Crotty, M. (1998). *The foundations of social research: Meaning and perspective in the research process*. Thousand Oaks, CA: Sage.
- Cunliffe, A.L. (2011). Crafting qualitative research: Morgan and Smircich 30 years on. *Organizational Research Methods*, 14(4), 647–673.
- Cunliffe, A. (2010). Retelling Tales of the Field: In Search of Organizational Ethnography 20 Years On. *Organizational Research Methods*, 13(2), 224 - 239.
- Dar, S., Liu, H., Martinez Dy, A. and Brewis, D.N. (2021). The business school is racist: Act up! *Organization*, 28(4), 695-706.
- Dastile, N.P. and Gatsheni-Ndlovu, S.J. (2013). Power, Knowledge and Being: Decolonial Combative Discourse as a Survival Kit for Pan-Africanists in the 21<sup>st</sup> Century, In Jones, Alison and Mtshali, Khondlo (Guest Ed.) *Alternation, Interdisciplinary Journal for the Study of the Arts and Humanities in Southern Africa*, 20(1), 105-134.
- Dei, G.J.S. (2013). African Indigenous Proverbs and the Question of Youth Violence: Making the Case for the Use of the Teachings of Igbo of Nigeria and Kiambu of Kenya Proverbs for Youth Character and Moral Education, *Alberta Journal of Educational Research*, 59(3), 344-362.
- Dellaportas, S. (2015). Reclaiming 'Sense' from 'Cents' in *Accounting Education*, 24(6): 445-460.
- Dellaportas, S. (2006). Making a difference with a discrete course on accounting ethics. *Journal of business ethics*, 65, 391–404.
- Dellaportas, S., Jackling, B., Leung, P. and Cooper, B.J. (2011). Developing an ethics education framework for accounting. *Journal of Business Ethics Education*, 8(1), 63-82.
- Dellaportas, S., Kanapathippilai, S., Khan, A. and Leung, P. (2014). Ethics Education in the Australian accounting curriculum: A longitudinal study examining barriers and enablers. *Accounting Education: An International Journal*, 23(4), 362-382.
- Dempster, P.G. and Woods, D.K. (2011). The economic crisis through the eyes of Transana. *Forum Qualitative Sozialforschung / Forum: Qualitative Social Research*, 12(1), Art. 16.
- Demski, J.S. (2007). Is accounting an academic discipline? *Accounting Horizons*, 21(2), 153–157.
- Denborough, D. (2019). Decolonising research: An interview with Bagele Chilisa, *The International Journal of Narrative Therapy and Community Work* 1, 12-17.



- Denzin, N.K. (2010). Moments, Mixed Methods, and Paradigm Dialogs, *Qualitative Inquiry*, 16(6), 419-427.
- Denzin, N.K. (2008). The new paradigm dialogs and qualitative inquiry. *International Journal of Qualitative Studies in Education*, 21, 315-325.
- Denzin, N.K. (2003). *Performance ethnography: Critical pedagogy and the politics of culture*. Thousand Oaks, CA: Sage.
- Denzin, N.K. (1991). Representing lived experiences in ethnographic texts, *Studies in Symbolic Interaction*, 12, 59-70.
- Denzin, N.K. and Lincoln, Y.S. (2008). Introduction: Critical methodologies and Indigenous inquiry. In N.K. Denzin, Y.S. Lincoln & L. T. Smith (Eds.), *Handbook of critical and Indigenous methodologies*, Los Angeles, CA: Sage, 1–20.
- Denzin, N.K. and Lincoln, Y.S. (Eds.). (2005). *The SAGE handbook of qualitative research*, 3<sup>rd</sup> edition. Thousand Oaks, CA: Sage.
- Derrida, J. (1994). *Deconstruction in a nutshell: a conversation with Jacques Derrida* / edited with a commentary by John D. Caputo, Fordham University Press.
- Derry, S.J. (1999). A Fish called peer learning: Searching for common themes. In A. M. O'Donnell & A. King (Eds.) *Cognitive perspectives on peer learning*, 197-211. Mahwah, New Jersey: Lawrence Erlbaum Associates.
- DeSantis, L. and Ugarriza, D. (2000). The concept of theme as used in qualitative nursing research. *Western Journal of Nursing Research*, 22, 351–372.
- Deschepper, E. (1964). L'histoire du mot capital et de ses derives. Bruxelles: Philologie Romane, Faculté de Philosophie et Lettres. Bruxelles, Université Libre de Bruxelles, mémoire de recherche.
- Dewey, J. (1929). *The quest for certainty*. New York: Minton.
- Dey, I. (1999). *Grounding Grounded Theory: Guidelines for Qualitative Inquiry*. Academic Press, San Diego.
- Diaz, I. and Bergman, M.E. (2013). It's not us, it's you: Why isn't research on minority workers appearing in our "top-tier" journals? *Industrial and Organizational Psychology* 6(1): 70–75.
- Diop, C.M. (1962). *The cultural unity of Negro Africa*. Paris: Presence Africaine.
- Dixon, K. (2004). Experiences of an accounting educator in Kiribati, *Accounting Education: An International Journal*, 13(3), 311-327.
- Dixon, K. and Gaffikin, M. (2014). Accounting practices as social technologies of colonialistic outreach from London, Washington, et Cetera. *Critical Perspectives on Accounting*, 25(8), 683–708.
- Doody, O. and Noonan, M, (2013). Preparing and conducting interviews to collect data. *Nurse Researcher*, 20(5), 28-32.
- Dowelani, M. and Maredi, M. (2017). Are accounting academics equipped to heed the call to decolonise accounting curriculum? University of Johannesburg conference paper
- Ducoffe, S.J., Tromley, C.L. and Tucker, M. (2004). Interdisciplinary, team-taught, undergraduate business courses: The impact of integration. *Journal of Management Education* 30(2), 276-294.
- Duff, A. and Marriott, N. (2012). *Teaching and research: Partners or competitors?* Edinburgh: Institute of Chartered Accountants of Scotland.
- Dunlop, C. (2000). Epistemic communities: A reply to toke. *Politics*, 20(3), 137–144.
- Duri, F. and Mapara, J. (2007). Environmental Awareness and Management Strategies in Pre-Colonial Zimbabwe in *Zimbabwe Journal of Geographical Research*, 1(2), 98-111.

- Duska, R., Duska, B.S. and Ragatz, J.A. (2011). *Accounting ethics*, 2<sup>nd</sup> Edition, Wiley-Blackwell.
- Easton, K.L., McComish, J.F. and Greenberg, R. (2000). Avoiding common pitfalls in qualitative data collection and transcription. *Qualitative Health Research*, 10(5), 703–707.
- Ebrahimi, M. and Yusoff, K. (2017). Islamic Identity, Ethical Principles and Human Values, *European Journal of Multidisciplinary Studies*, September-December, 2(6), 326-337.
- Edwards, J.R. (2001). Accounting regulation and the professionalisation process: An historical essay concerning the significance of P.H. Abbott, *Critical Perspectives on Accounting*, 12, 675-696.
- Eichelberger, R.T. (1989). *Disciplined inquiry: Understanding and doing educational research*. New York: Longman.
- Ejike, C.E. (2020). African Indigenous Knowledge Systems and Philosophy, In Kanu, Ikechukwu Anthony and Ndubisi, Ejikemeuwa J. O. (Ed.) *African Indigenous Knowledge Systems: Problems and Perspectives*, A Publication of Association for the Promotion of African Studies (APAS), 20-49.
- Elad, C. (2015). The development of accounting in the Franc Zone Countries in Africa. *The International Journal of Accounting*, 50(1), 401–404.
- Ellingson, L.L. (2008). *Engaging crystallization in qualitative research*. Thousand Oaks, CA: Sage.
- Ellington, P. (2017). The impediments to the change to UK university accounting education, a comparison to the USA pathways commission, *Accounting Education*, 26(5/6), 576-598.
- Ellington, P. and Williams, A. (2017). Accounting academics' perceptions of the effect of accreditation on UK accounting degrees, *Accounting Education*, 26(5/6), 501-521.
- Ellis, C. (2007). Telling secrets, revealing lives: Relational ethics in research with intimate others. *Qualitative Inquiry*, 13, 3-29.
- Ellis, C. (1995). *Final negotiations*. Philadelphia: Temple University Press.
- Ellison, R. (1952). *The Invisible Man*, Vintage books, 1995
- Ellsworth, R. (2004). The corrosion of corporate purpose. *BizEd*, March/April, 66–67.
- Elmir, R., Schmied, V., Jackson, D. and Wilkes, L. (2011). Interviewing people about potentially sensitive topics. *Nurse Researcher*, 19(1), 12-16.
- Emeagwali, G. and Dei, G. J. S. (2014). *African indigenous knowledge and the disciplines*. Springer.
- Emerson, R. M., Fretz, R. and Shaw, L. (1995). *Writing ethnographic fieldnotes*. Chicago: University of Chicago Press.
- Emmel, N. (2013). *Sampling and choosing cases in qualitative research: A realist approach*. London: Sage.
- Ernest, P. (1999). Social Constructivism as a Philosophy of Mathematics: Radical Constructivism Rehabilitated? <http://www.ex.ac.uk/~PERnest/soccon.htm> Accessed 10 June 2018.
- Espinosa-Pike, M. and Barrainkua-Aroztegi, I. (2014). A Universal Code Of Ethics For Professional Accountants: Religious Restrictions, *Procedia - Social and Behavioral Sciences* 143, 1126 – 1132.
- Etieyibo, E. (2016). Guest editor's introduction: The task of Africanising the philosophy curriculum in universities in Africa, *The South African Journal of Philosophy*, 35(4): 377–382.

- Evans, F.J. and E.J. Weiss. (2008). Views on the importance of ethics in business education. In *Toward assessing business ethics education*, (ed.) D.L. Swanson and D.F. Fisher, Charlotte: IAP, 43–66.
- Everett, J. (2007). Ethics education and the role of the symbolic market. *Journal of Business Ethics*, 76(3), 253-267.
- Evers, J. (Ed.) (2007). *Kwalitatief interviewen. Kunst èn kunde*. Den Haag: Boom/Lemma
- Evers, J.C. (2011). From the Past into the Future. How Technological Developments Change Our Ways of Data Collection, Transcription and Analysis, *FQS Forum: Qualitative Social Research Sozialforschung*, 12(1), Art.38.
- Ezeanya-Esiobu C. (2019). *Indigenous Knowledge and Education in Africa*, *Frontiers in African Business Research*.
- Fafunwa, A.B. (1974). *History of Education in Nigeria*, London, George Allen & Unwin.
- Fafunwa, A.B. and Aisiku, J. (Eds.) (1982). *Education in Africa: A comparative study*. London/Boston: George Allen & Unwin.
- Fallis, A. (2017). Evolution of British business forms: a historical perspective, *ICAEW Market Foundations*.
- Fanon, F. (1967). *Black Skin White Masks*, Grove Press Inc.
- Fanon, F. (1963). *The Wretched of the Earth*, Grove Press.
- Fellingham, J.C. (2007). Is accounting an academic discipline? *Accounting Horizons*, 21(2), 159–163.
- Ferguson, J., Collison, D., Power, D. and Stevenson, L. (2011). Accounting education, socialisation and the ethics of business, *Business Ethics: A European Review*, 20(1), 12-29.
- Ferguson, J., Collison, D., Power, D. and Stevenson, L. (2010). The views of 'knowledge gatekeepers' about the use and content of accounting textbooks, *Accounting Education: An International Journal*, 19(5), 501-525.
- Ferguson, J., Collison, D., Power, D. and Stevenson, L. (2009). Constructing meaning in the service of power: An analysis of the typical modes of ideology in accounting textbooks, *Critical Perspectives on Accounting*, 20(8), 896-909.
- Ferguson, J., Collison, D., Power, D. and Stevenson, L. (2007). Exploring lecturers' perceptions of the emphasis given to different stakeholders in introductory accounting textbooks, *Accounting Forum*, 31(2), 113-127.
- Fess, R. C. (1987). Ethics in accounting: Can it be taught? *Outlook*, 55 (Summer), 60.
- Financial Reporting Council (FRC) (2018). *Grant Thornton Nicholos Plc and University of Salford audits-Settlement Agreement*, August
- Fine, B. (1975). *Marx's Capital*. London: Macmillan.
- Fine, M., Weis, L., Pruit, L. P. and Burns, A. (Eds.). (2004). *Off white: Readings on power, privilege, and resistance* (2nd ed.). New York: Routledge.
- Fine, M., Weis, L., Weseen, S. and Wong, L. (2000). For whom? Qualitative research, representations, and social responsibilities. In N. K. Denzin & Y. S. Lincoln (Eds.), *Handbook of qualitative research*, 2<sup>nd</sup> edition, 107-131. Thousand Oaks, CA: Sage.
- Fink, A. (2003). *The survey handbook*. Thousand Oaks, CA: Sage.
- Fiolleau, K. and Kaplan, S. E. (2017). Recognizing ethical issues: An examination of practicing industry accountants and accounting students. *Journal of Business Ethics*, 142(2), 259- 276.
- Fischer, M. and Rosenzweig, K. (1995). Attitudes of students and accounting practitioners concerning the ethical acceptability of earnings management. *Journal of Business Ethics*, 14(6), 433-444.



- Fisher, D.G. and Swanson, D.L. (2005). A call to strengthen proposed NASBA ethics requirements: a three-step formula, *Compliance & Ethics*, 2(3), 36–38.
- Fonn, S., Ayiro, L.P., Cotton, P., Habib, A., Mbithi, P.M.F., Mtenje, A., Nawange, B., Ogunbodede, E.O., Olayinka, I., Golloba-Mutebi, F. and Ezeh, A. (2018). Repositioning Africa in Global Knowledge Production, *Lancet*, 392(10153), 1163–6.
- Fontana, A. and Frey, J.H. (2000). The interview: From structured questions to negotiated text. In N.K. Denzin & Y.S. Lincoln (Eds.), *Handbook of qualitative research*, 645-672. London: Sage.
- Forsey, M. (2008). Ethnographic interviewing: From conversation to published text. In Geoffrey Walford (Ed.), *How to do educational ethnography*, London: Tufnell Press. Fine, (2008). 57-75.
- Forster, D. (2010). African relational ontology, individual identity, and Christian theology: An African theology contribution towards an integrated relational ontology identity. *Theology*, 113 ( 874 ), 243 – 253 .
- Forster, D. (2007). Identity in Relationship: The Ethics of Ubuntu as an answer to the impasse of individual consciousness. In C.W. Du Toit (Ed). *The Impact of Knowledge Systems on Human Development in Africa*. 1-29. Pretoria: Research Institute for Religion and Theology.
- Franke, G.R. and Nadler, S.S. (2008). Culture, economic development, and national ethical attitudes. *Journal of Business Research*, 61(3), 254–264.
- Freire, P. (2005). *Pedagogy of the oppressed*, translated by Myra Bergman Ramos; introduction by Donald Macedo (2000). 30th anniversary edition.
- Fricker, M. (2016). Epistemic Injustice and the Preservation of Ignorance. In Peels, R. and Blaauw, M., (Eds.) *The Epistemic Dimensions of Ignorance*. Cambridge University Press , 144-159.
- Fricker, M. (2013). Epistemic Justice as a Condition of Political Freedom. *Synthese* 90(7), 1317-1332.
- Fricker, M. (2007). *Epistemic Injustice: Power and the Ethics of Knowing*. Oxford: Oxford University Press.
- Frith, H. and Gleeson, K. (2004). Clothing and embodiment: men managing body image and appearance. *Psychology of Men & Masculinity*, 5(1), 40-48.
- Funnell, W. (1998). Accounting in the service of the holocaust. *Critical Perspectives on Accounting* 8(4), 435–64.
- Fusch, P.I. and Ness, L.R. (2015). Are We There Yet? Data Saturation in Qualitative Research, *The Qualitative Report*, 20(9), How To Article 1, 1408-1416.
- Galla, D. (2007). *Moral reasoning of finance and accounting professionals: An ethical and cognitive moral development examination*. PhD Thesis. Nova Southeastern University.
- Gallagher, J. (2013). “Good” State, “Bad” State: Loss and Longing in Postcolonial Zimbabwe, In E. Obadare (ed.), *The Handbook of Civil Society in Africa*, Nonprofit and Civil Society Studies 20, Springer Science+Business Media New York, 2013, 61-75.
- Gandhi, M.K. (1962). *True education*. Navajivan Publishers, Ahmedabad.
- Gandz, J. and Hayes, N. (1988). Teaching business ethics, *Journal of Business Ethics*, 7, 657–669.
- Garuba, H. (2015) ‘What is an African curriculum?’, *Mail & Guardian*, 18 December 2021, from <http://mg.co.za/article/2015-04-17-what-is-an-african-curriculum/>

- Gaskell, G. (2000). Individual and group interviewing. In Bauer, M, & Gaskell, G. (Eds). *Qualitative Researching with Text, Image and Sound*, London: SAGE, 38-56.
- Geertz, C. (1973). *The interpretation of cultures: Selected essays*. New York: Basic Books.
- Gasperini, L. (2000). *The Cuban Education System: Lessons and Dilemmas*, Country Studies Education Reform and Management Publication Series, 1(5).
- Ge, L. and Thomas, S. (2008). A Cross-Cultural Comparison of the Deliberative Reasoning of Canadian and Chinese Accounting Students, *Journal of Business Ethics*, 82, 189–211.
- Gelfand, M. (1973). *The Genuine Shona: Survival Values of an African Culture*. Gweru: Mambo Press.
- Gendron, Y. and Rodrigue, M. (2019). On the centrality of peripheral research and the dangers of tight boundary gatekeeping, *Critical Perspectives on Accounting*, 76 (2021), 1-17.
- Ghaffari, F., Kyriacou, O. and Brennan, R. (2008). Exploring the implementation of ethics in U.K. accounting programs, *Issues in Accounting Education*, 23(2), 183-198.
- Ghoshal, S. (2005). 'Bad management theories are destroying good management practices'. *Academy of Management Learning and Education*, 4(1), 75–91.
- Gibbs, G. (2010). *Two short videos of lectures on issues of transcription*, Part 1 and 2, <http://onlineqda.hud.ac.uk/movies/transcription/index.php>. Accessed 10 June 2019.
- Gibbs, G. (2007) *Analysing Qualitative Data*. SAGE Publications Ltd., New York, USA.
- Gieryn, T.F. (1999). *Cultural boundaries of science*. Chicago: The University of Chicago Press.
- Goduka, N. (2012). Re-discovering indigenous knowledge—ulwaziLwemveli for strengthening sustainable livelihood opportunities within rural contexts in the Eastern Cape province. *Indilinga—African Journal of Indigenous Knowledge System* 11(1), 1–19.
- Goduka, N. (2000). African/Indigenous philosophies: Legitimising spiritually centred wisdoms within the academy. In Higgs P., Vakalisa N.C.G, Mda T.V. and Assie N.T. (Eds.) *African Voices in Education*, Lasdowne: Juta, 63–83.
- Goldman, G.A. (2020). Using the Critical Management Studies tenet of denaturalisation as a vehicle to decolonise the management discourse in South Africa, *African Journal of Business Ethics*, 14(1), 42-61.
- Golyagina, A. and Valuckas, D. (2016). Representation of knowledge on some management accounting techniques in textbooks, *Accounting Education*, 25(5): 479-501.
- Goodpaster, K. and Heldke, L. (2009). *Cultural oppression in post-colonial education*. <http://gustavus.edu/philosophy/files/theses/kGoodpasteroc>
- Goonatilake, S. (1982). Colonies: Scientific Expansion (and Contraction), *Review*, 5(3), Winter, 41: 3-36.
- Gordon, L. R. (2000). *Existentialia Africana : Understanding Africana Existential Thought*, Taylor & Francis Group.
- Gordon, R. (2000).The Institute of Chartered Accountants of Jamaica 35th Anniversary (1965-2000): a historical perspective. *The Financial Gleaner February 4*, 12–4.

- Gough, N. (2011). A complexivist view of higher education: Implications for curriculum design and research on teaching and learning. Invited keynote address at the 5th annual university teaching and learning conference. Durban: University of KwaZulu-Natal, 26–28 September.
- Graham, A. (2012). The Teaching of Ethics in Undergraduate Accounting Programmes: The Students' Perspective, *Accounting Education: an International Journal*, 21(6), 599-613.
- Graham, C., and Annisette, M. (2012). The role of transnational institutions in framing accounting in the global south. In T. Hopper, M. Tsamenyi, S. Uddin, & D. Wickramasinghe (Eds.), *Handbook of accounting and development*, Cheltenham, UK: Edward Elgar, 59–73.
- Graveline, F.J. (1998). *Circle works: Transforming Eurocentric consciousness*. Halifax, Canada: Fernwood.
- Gray, R.H., Bebbington, J. and McPhail, K. (1994). Teaching ethics and the ethics of teaching: educating for immorality and a possible case for social and environmental accounting. *Accounting Education*, 3:1, 51–75.
- Gredler, M.E. (1997). *Learning and instruction: Theory into practice*, 3<sup>rd</sup> edition. Upper Saddle River, NJ: Prentice-Hall.
- Green, J. and Thorogood, N. (2004). *Qualitative Methods for Health Research*. London: SAGE Publications.
- Greene, J.C. and Caracelli, V.J. (1997). *Advances in mixed-method evaluation; the challenges and benefits of integrating diverse paradigms*. (New Directions for Evaluation, No.74), San Francisco: Jossey-Bass.
- Grimes, D. (2001). Putting our own house in order: Whiteness, change and organization studies. *Journal of Organizational Change Management* 14(2), 132–149.
- Grimstad, C.R. (1964). Teaching the ethics of accountancy. *The Journal of Accountancy*, 118, 82–85.
- Grosfoguel, R. (2007). The Epistemic Decolonial Turn: Beyond Political-Economy Paradigms. *Cultural Studies*, 21(2-3), 203-46.
- Groves, R.M., Fowler, F.J., Couper, M.P., Lepkowski, James, M., Singer, E. and Tourangeau, R. (2004). *Survey methodology*. Hoboken, NJ: John Wiley & Sons.
- Grumet, M.R. (1981). Restitution and reconstruction of educational experience: An autobiographical method for curriculum theory. In M. Lawn and L. Barton (Eds.), *Rethinking curriculum studies: A radical approach*, London: Croom Helm, 115–130.
- Guba, E. (1990). The Alternative Paradigm Dialogue. In Guba, E. (Ed.) *The Paradigm Dialogue*. London, Sage, 17-27.
- Guba, E. (1981). Criteria for assessing the trustworthiness of naturalistic inquiries. *ECTJ*, 29(2), 75-91.
- Guba, E.G. and Lincoln, Y.S. (2005). Paradigmatic controversies, contradictions, and emerging confluences. In N. K. Denzin & Y. S. Lincoln (Eds.), *The Sage handbook of qualitative research*, 3<sup>rd</sup> edition. 191-216. Thousand Oaks, CA: Sage.
- Guba, E.G. and Lincoln, Y.S. (1994). Competing paradigms in qualitative research. In Denzin, N.K. and Lincoln, Y.S., (Eds.), *Handbook of Qualitative Research*, Sage Publications, Inc., Thousand Oaks, 105-117.

- Guest, G., Bruce, A. and Johnson, L. (2006). How many interviews are enough? An experiment with data saturation and variability. *Field Methods*, 18 (1), 59-82.
- Guest, G., MacQueen, K.M. and Namey, E.E. (2012). *Applied thematic analysis*. Thousand Oaks, CA: Sage
- Guetterman, T.C. (2015). Descriptions of Sampling Practices Within Five Approaches to Qualitative Research in Education and the Health Sciences, *FQS Forum Qualitative Sozialforschung / Forum: Qualitative Social Research*, 16(2), Art. 25.
- Gunz, S. and McCutcheon, J. (1998). Are academics committed to accounting ethics education? *Journal of Business Ethics*, 17 (August), 1145–1154.
- Guevara, E. (2003). *Che Guevara Reader*. Melbourne: Ocean.
- Gwaravanda, E.T. (2016). *A Critical Analysis of the Contribution of Selected Shona Proverbs to Applied Philosophy*. Unpublished PhD thesis, University of South Africa.
- Gwaravanda, E.T. (2011). Philosophical principles in the Shona traditional court system, *International Journal of Peace and Development Studies*, 2(5), 148-155.
- Gyekye, K. (2011). African Ethics, in *The Stanford Encyclopedia of Philosophy* (Fall 2011 Edition), Edward N. Zalta (ed.), URL = <<https://plato.stanford.edu/archives/fall2011/entries/african-ethics/>>. Accessed 26 September, 2021.
- Gyekye, K. (1997). *Tradition and modernity: Philosophical reflections on the African experience*. Oxford: Oxford University Press.
- Gyekye, K. (2010). Person and Community in African Thought. In *Person and Community: Ghanaian Philosophical Studies*, 1, In K. Gyekye and K. Wiredu, (Eds.), 101–122. Washington, DC: Council for Research in Values and Philosophy.
- Haas, A. (2005). Now is the time for ethics education. *The CPA Journal*, 75 (June), 66–68.
- Haas, P.M. (1992). Introduction: epistemic communities and international policy coordination. *International Organization*, 46, 1–35.
- Hacking, I. (1999). *The social construction of what?* Cambridge, MA: Harvard University Press.
- Hadfield, L.A. (2017). Steve Biko and the Black Consciousness Movement, *Oxford Research Encyclopedias, African History*. <https://doi.org/10.1093/acrefore/9780190277734.013.83> Accessed 30 November 2022
- Hailey, J. (2008). Ubuntu: A literature review, A paper prepared for the Tutu Foundation.
- Halpern, E.S. (1983). *Auditing Naturalistic Inquiries: The Development and Application of a Model*. Unpublished Doctoral Dissertation, Indiana University.
- Hamid, S., Craig, R. and Clarke, F. (1993). Religion: A confounding cultural element in the international harmonization of accounting. *Abacus*, 29(2), 131–148.
- Hammersley, M. (2010). Reproducing or constructing? Some questions about transcription in social research. *Qualitative Research*, 10(5), 553–569.
- Hammond, T., Clayton, B.M. and Arnold, P.J. (2012). An unofficial history of race relations in the South African accounting industry, 1968–2000: Perspectives of South Africa's first black chartered accountants. *Critical Perspectives on Accounting*, 23(4/5), 332–350.

- Hammond, T., Clayton, B. M. and Arnold, P.J. (2009). South Africa's transition from apartheid: the role of professional closure in the experiences of black chartered accountants. *Accounting, Organizations and Society*, 34(6/7), 705–721.
- Hamutiyinei, M.A. and Plangger, A.B. (1987). *Tsumo-Shumo: Shona Proverbial Lore and Wisdom*. Gweru: Longman.
- Han, X. (2011). Education and Teaching of Accountancy Ethics in Universities. Paper presented at the 2011 *International Conference on Management and Service Science*.
- Hapanyengwi-Chemhuru, O. and Makuva, N. (2017) . *Educating Munhu/Umuntu in Zimbabwe*. In Edward Shizha and Ngoni Makuva (Eds.), *Re-Thinking Education in Postcolonial Africa in Sub-Saharan Africa in the 21st Century Post-Millennium Development Goals*,85-103.
- Hapanyengwi-Chemhuru, O. and Makuva, N. (2014). Hunhu: in search of an Indigenous Philosophy for the Zimbabwe Education Systems. *Journal of Indigenous Social Development*. 3(1), 1-15.
- Hapanyengwi-Chemhuru, O. (2011). Education in Zimbabwe. *Universal Periodic Review of the Republic of Zimbabwe*. Marist International Solidarity Foundation (FMSI)
- Harding, S. (1987). *Feminism and Methodology*, Bloomington: Indiana University Press.
- Harding, V., Hill, R. and Strickland, W. (1981). Introduction, In Walter Rodney, *How Europe underdeveloped Africa*, (xi-xxiv).
- Harris, L.R. and Brown, G.T.L. (2010). Mixing Interview and Questionnaire Methods- Problems in aligning data, *Practical Assessment Research and Evaluation*, 15(1), 1-19.
- Harzing, A.W. and Metz, I. (2013.) Practicing what we preach: The geographic diversity of editorial boards. *MIR: Management International Review* 53(2), 169–187.
- Hatch, J.A. (2002). *Doing qualitative research in educational settings*. Albany: State University of New York Press.
- Hayes, N. (1997). *Doing qualitative analysis in psychology*. Psychology Press.
- Hay-Gibson, N.V. (2009). Interviews via VoIP: Benefits and disadvantages within a PhD study of SMEs. *Library and Information Research*, 33(105), 39-49.
- Haynes, K. (2017). Reflexivity in Accounting Research, In *The Routledge Companion to Qualitative Accounting Research Methods*, <https://www.routledge.com/The-Routledge-Companion-to-Qualitative-Accounting-Research-Methods/Hoque-Parker-Covaleski-Haynes/p/book/9781138939677> Accessed 17 March 2022
- Haynes, K. (2012). Reflexivity, in Cassell, C. & Symon, G. (Eds), *The Practice of Qualitative Organizational Research: Core Methods and Current Challenges*. London: Sage.
- Heidegger, M. (1962). *Being and time*. New York: Harper. (Original work published 1927).
- Hein, G.E. (2007). *Constructivist Learning Theory*. Massachusetts. Lesley College Press.
- Hein, G.E. (1991). Constructivist Learning Theory The Museum and the Needs of People, CECA (International Committee of Museum Educators) Conference Jerusalem Israel, 15-22 October.



- Held, M. (2019). Decolonising research paradigms in the context of settler colonialism: An unsettling mutual collaborative effort. *International Journal of Qualitative Methods*, 18, 1–16.
- Heleta, S. (2016). Decolonisation of Higher Education: Dismantling Epistemic Violence and Eurocentrism in South Africa. *Transformation*, 1(1), 1-8.
- Helliar, C. (2013). The global challenge for accounting education. *Accounting Education: An International Journal* 22(6), 510-521.
- Helms, M.M., Alvis, J.M. and Willis M. (2005). Planning and implementing shared teaching: An MBA team-teaching case study. *Journal of Education for Business* 81(1): 29-34.
- Henderson, J.S.Y. (2000). Ayukpachi: Empowering aboriginal thought. In M. A. Battiste (Ed.), *Reclaiming Indigenous voice and vision*, 248–278. Vancouver, Canada: UBC Press.
- Higgs, P. (2012), African Philosophy and the Decolonisation of Education in Africa: Some critical reflections. *Educational Philosophy and Theory*, 44, 37-55.
- Highfield, C. (2021). Ethics Education For Aspiring Professional Accountants, *Educating For Ethical Survival Research in Ethical Issues in Organizations*, 24, 177–183.
- Hiltebeitel, K.M. and Jones, S.K. (1991). Initial evidence on the impact of integrating ethics into accounting education. *Issues in Accounting Education*, 6(2), 262-275.
- Ho, Y.H. and Lin, C.Y. (2008). Cultural values and cognitive moral development of Accounting ethics: A cross-cultural study. *Social Behavior and Personality: an International Journal*, 36(7), 883-892.
- Høffding, S., and Martiny, K.M. (2016). Framing a phenomenological interview: what, why and how. *Phenomenol. Cogn. Sci.* 15, 539–564.
- Hofstede, G. (2001). *Culture's consequences: comparing values, behaviors, institutions, and organizations across nations*. 2<sup>nd</sup> edition. Beverly Hills, CA: Sage Publications.
- Hofstede, G. (1983). The cultural relativity of organisational practices and theories, *Journal of International Business Practices* 14(2), 75–89.
- Hofstede, G. (1980). *Culture's consequences: international differences in work-related values*. Beverly Hills, CA: Sage Publications.
- Holland, D. and Albrecht, C. (2013). The worldwide academic field of business ethics: Scholars' perceptions of the most important issues. *Journal of Business Ethics*, 117, 777-788.
- Holloway, I. and Wheeler, S. (1996). *Qualitative Research for Nurses*, Wiley.
- Holst, J.D. (2009). The pedagogy of Ernesto Che Guevara, *International Journal of Lifelong Education*, 28(2), 149-173.
- Holstein, J.A. and Gubrium, J. F. (2004). The active interview In *Qualitative Research: Theory, Methods and Practice*, D. Silverman, (ed.), London: Sage, 140-161.
- Homans, G.C. (1961). *Social Behaviour: Its Elementary Forms*, New York: Harcourt
- Hopper, T. (2017). Neopatrimonialism, good governance, corruption and accounting in Africa: Idealism vs pragmatism. *Journal of Accounting in Emerging Economies*, 7(2), 225-248.
- Hopper, T., Lassou, P. and Soobaroyen, T. (2017). Globalisation, accounting and developing countries, *Critical Perspectives on Accounting*, 43, 125-148.

- Hopwood, A.G. (2007). Whither accounting research? *The Accounting Review*, 82(5), 1365-1374.
- Hosmer, L.R.T. (2008). *The ethics of management* (6th ed.). New York: McGraw Hill/Irwin.
- Houessou-Adin, T. (2009). Pythons, In Molefi Kete Asante and Ama Mazama (Eds.) *Encyclopaedia of African Religions*, SAGE.
- Hountondji, P.J. (2002). Producing knowledge in Africa today. In (ed.) P.H. Coetzee and A.P.J. Roux, *Philosophy from Africa: A text with readings*, Oxford: Oxford University Press, 501-507.
- Hountondji, P.J. (1997). *Endogenous Knowledge: Research Trails*, African Books Collective.
- House of Commons (HC 769) (2018). *Business, Energy and Industrial Strategy and Work and Pensions Committees*, Carillion, [www.parliament.uk/beis](http://www.parliament.uk/beis)
- Howcroft, D. (2017). Graduates' vocational skills for the management accountancy profession: exploring the accounting education expectation-performance gap, *Accounting Education*, 26(5/6), 459-481.
- Hu, C., Chand, P. and Evans, E. (2013). The effect of national culture, acculturation, and education on accounting judgments: A comparative study of Australian and Chinese culture, *Journal of International Accounting Research*, 12(2), 51-77.
- Humbe, B.P., Chireshe, E. (2021). Gender Implications of the Metaphorical Use of Mapere (Hyenas) in Some Rooro Practices Among the Shona People in Zimbabwe. In, Togarasei L., Chitando E. (Eds.) *Lobola (Bridewealth) in Contemporary Southern Africa*. Palgrave Macmillan, Cham, 247-261
- Humphrey, C., Loft, A. and Woods, M. (2009). The global audit profession and the international financial architecture: understanding regulatory relationships at a time of financial crisis. *Accounting, Organizations and Society*, 34(6-7), 810-825.
- Hutton, W. (1996). *The State We're In*. London: Jonathan Cape.
- Ibarra-Colado, E. (2006). Organization studies and epistemic coloniality in Latin America: Thinking otherness from the margins. *Organization*, 13(4), 463-488.
- Ibrahim, S.H.M. (2007). IFRS vs AAOIFI: The Clash of Standards? *MPRA Paper No. 12539*.
- ICAC. (1998). Draft memorandum of understanding between ICAC and MIOB, UWI, October 28. Kingston: Secretariat.
- Idang, G.E. (2015). African Culture and Values, *Phronimon*, 16(2), 97-111.
- International Accounting Education Standards Board (IAESB), (2019). *International Education Standard (IES) 4, Initial Professional Development-Professional Values, Ethics and Attitudes (Revised)*.
- International Accounting Education Standards Board, (IAESB), (2014). *International Education Standard (IES) 4, Initial Professional Development-Professional Values, Ethics and Attitudes (Revised)*.
- International Accounting Standards Board (IASB), (2018). *The Conceptual Framework for Financial Reporting*.
- International Accounting Standards Board (IASB), (2010). *The Conceptual Framework for Financial Reporting*. IFRS Foundation, London, UK.
- International Federation of Accountants. (2020). IESBA, *Handbook of the International Code of Ethics of Professional Accountants including International Independence Standards*.

- International Federation of Accountants (IFAC), (2012). *Public Interest Framework for the Accountancy Profession*, Policy position no. 5, [http://www.ifac.org/sites/default/files/publications/exposure-drafts/ED-Reg-Public-Policy\\_IFAC-Definitional-Framework-of-the-Public-Interest.pdf](http://www.ifac.org/sites/default/files/publications/exposure-drafts/ED-Reg-Public-Policy_IFAC-Definitional-Framework-of-the-Public-Interest.pdf) Accessed 8 May 2017.
- International Federation of Accountants (IFAC), (2003). International Education Standard 4 Professional Values, Ethics and Attitudes, *International Education Standards for Professional Accountants*, IFAC Education Committee, New York.
- International Financial Reporting Standards Foundation, (2018). *Conceptual framework for Financial Reporting*.
- International Financial Reporting Standards Foundation, (2007). *International Accounting Standard 23- Borrowing Costs*, International Accounting Standards Board.
- Institute of Directors of Southern Africa, (2016). *Draft King IV Report on Corporate Governance for South Africa*.
- Irsyadillah, I. and Bayou, M.S.M. (2021). An institutional perspective on the selection and use of accounting textbooks: the case of universities in Indonesia, *Meditari Accountancy Research*, 1-26 <https://doi.org/10.1108/MEDAR-12-2018-0408> Accessed 6 July 2021.
- Irsyadillah, I. and Lasyoud, A.A. (2018). Does accounting education develop ethical maturity? Evidence from Indonesia, *Accounting and Management Information Systems*, 17(3), 462-483. DOI: 60 <http://dx.doi.org/10.24818/jamis.2018.03007> Accessed 6 May 2021.
- Irsyadillah, I. (2019). The ideological character of accounting textbooks: Insights from Indonesian accounting lecturers, *Journal of Accounting in Emerging Economies*, 9(4), 542-566. <https://doi.org/10.1108/JAEE-02-2017-0011> Accessed 6 July 2021.
- Irvine, A., Drew, P. and Sainsbury, R. (2012). Am I not answering your questions properly? Clarification, adequacy and responsiveness in semi-structured telephone and face-to-face interviews. *Qualitative Research*, 13(1), 87-106.
- Jack, G. and Westwood, R. (2006). Postcolonialism and the politics of qualitative research in international business. *Management International Review*, 46(4):481-501.
- Jackling, B., Cooper, B.J., Leung, P., and Dellaportas, S. (2007). Professional accounting bodies' perceptions of ethical issues, causes of ethical failure and ethics education. *Managerial auditing journal*, 22(9), 928-944.
- Jackson, R. and Sorensen, G. (2006). *Introduction to International Relations Theories and Approaches*. 3rd edition. Oxford university press.
- Jaffe, E.D., and Tsimerman, A. (2011). do business ethics worsen during economic crises? A study of Russian attitudes. *Journal of Academic and Business Ethics*, 4, 1-13.
- James, G.G.M. (1954). *Stolen Legacy: Greek Philosophy Is Stolen Egyptian Philosophy*. New York, NY: African American Images.
- Jansen, H. (2010). The Logic of Qualitative Survey Research and its Position in the field of Social Research Methods [63 paragraphs]. *Forum Qualitative Sozialforschung/ Forum: Qualitative Social Research*, 11(2), Art. 11.
- Jaruga, A., Walinska, E. and Baniewicz, A. (1996). The Relationship between Accounting and Taxation in Poland, *European Accounting Review*, 5, 883-897.



- Jayasinghe, K., Adhikari, P., Soobaroyen, T., Wynne, A., Malagila, J., & Abdurafiu, N. (2020). Government accounting reforms in Sub-Saharan African countries and the selective ignorance of the epistemic community: A competing logics perspective. *Critical Perspectives on Accounting*, (78) (2021), 1-22.
- Jennings, M.M. (2004). Incorporating ethics and professionalism into accounting education and research: A discussion of the voids and advocacy for training in seminal works in business ethics. *Issues in Accounting Education*, 19(1), 7-26.
- Johnson T.J. (1982). The state and the profession: peculiarities of the British. In Giddens A, MacKenzie G, (ed.) *Social class and the division of labour: essays in honour of Ilya Nestadi*. Cambridge: Cambridge University Press, 186-208
- Johnson, R.B. and Christensen, L. (2014). *Educational research: Quantitative, qualitative, and mixed approaches*, 5<sup>th</sup> Edition, SAGE Publications, Inc.
- Johnson, T.J. (1977). The professions in the class structure. In R. Scace, *Industrial society: class cleavage and control*, 93-110. London: Allen & Unwin.
- Johnson, T.J. (1973). Imperialism and the professions: notes on the development of professional occupations in Britain's colonies and the New States. *Sociological Review Mono-graph*, 20, 281-309.
- Johnson, T.J. and Caygill, M. (1973). Community in the making: aspects of Britain's role in the development of professional education in the Commonwealth. London: *Institute of Commonwealth Studies*, University of London.
- Johnson, T.J. (1972). *Professions and power*. London: Macmillan.
- Johnson, T.J. and Caygill, M. (1972a). The Royal Institute of British Architects and the Commonwealth Profession, Working Paper No. 5, London: *Institute of Commonwealth Studies*, University of London.
- Johnson, T.J. and Caygill, M. (1972b). The British Medical Association and its overseas branches: a short history. *Journal of Imperial and Commonwealth History*, 303-329.
- Johnson T.J. and Cargill M. (1971). The development of accountancy links in the Commonwealth. *Account Business Res* 1, 155–173.
- Jones, M.J. (2010). Accounting for the environment: Towards a theoretical perspective for environmental accounting and reporting, *Accounting Forum*, 34(2), 123-138.
- Jorge, L.M., Andrades Pena, F. J. and Muriel de los Reyes, M. J. (2015). Factors influencing the presence of ethics and CSR stand-alone courses in the accounting masters curricula: An international study. *Accounting Education*, 24(5), 361-382.
- July, R. (1987). *An African Voice: The Role of Humanities in African Independence*. Durham, NC: Duke University Press.
- Kamla, R. (2014). Modernity, space-based patriarchy and global capitalism: implications for Syrian women accountants, *Accounting and Business Research*, 44(6), 1-27.
- Kamla, R. (2009). Critical insights into contemporary Islamic accounting. *Critical Perspectives on Accounting*, 20(8), 921–932.
- Kamla, R., and Haque, F. (2017). Islamic accounting, neo-imperialism and identity staging: The Accounting and Auditing Organization for Islamic Financial Institutions. *Critical Perspectives on Accounting*, 63, (2019) [102000], 1-20. <https://doi.org/10.1016/j.cpa.2017.06.001> Accessed 18 November 2021.
- Kamla, R., Gallhofer, S. and Haslam, J. (2012). Understanding Syrian accountants' perceptions of, and attitudes towards, social accounting, *Accounting, Auditing & Accountability Journal*, 25(7), 1170-1205.

- Kamla, R., Gallhofer, S. and Haslam, J. (2006). Islam, nature and accounting: Islamic principles and the notion of accounting for the environment. *Accounting Forum*, 30(3), 245–265.
- Kant, I. (2000). *Introduction to the metaphysic of morals*. Infomotions, Inc. <http://ebookcentral.proquest.com/lib/georgefox/detail.action?docID=3314532>
- Kant, I. (1764). (1997). Observations on the Feeling of the Beautiful and Sublime. In E. C. Eze (Ed.), *Race and the Enlightenment: A Reader*, 48–57. Oxford: Blackwell Publishing.
- Karnes, A. and Sterner, J. (1988). The role of ethics in accounting education. *The Accounting Educators' Journal*, 1, 18-31.
- Karnes, A., Sterner, J., Welker, R. and Wu, F. (1989). A Bicultural Study of Independent Auditors' Perceptions of Unethical Business Practices, *The International Journal of Accounting*, 24(1), 29-41.
- Karsten, L. and Illa, H. (2005). Ubuntu as a key African management concept: contextual background and practical insights for knowledge application, *Journal of Management Psychology*, 20(7), 607-620.
- Kaya, H.O. and Seleti, Y.N. (2013). 'African indigenous knowledge systems and relevance of higher education in South Africa', *The International Education Journal: Comparative Perspectives* 12(1), 30–44.
- Kayira, J. (2015). (Re)creating spaces for *uMunthu*: postcolonial theory and environmental education in southern Africa, *Environmental Education Research*, 21(1), 106-128,
- Kazmer, M.M. and Xie, Bo (2008). Qualitative interviewing in internet studies: Playing with the media, playing with the method. *Information, Communication, and Society*, 11(2), 257-278.
- Kelly, L., Burton, S. and Regan, L. (1994). Researching women's lives or studying women's oppression? Reflections on what constitutes feminist research. In M. Maynard & J. Purvis (Eds.), *Researching women's lives from a feminist perspective*, Bristol, PA: Taylor & Francis, 27–48.
- Kenyatta, J. (1961). *Facing Mount Kenya*, London, Mercury Books.
- Kerr, D.S. and Smith, M.L. (1995). Importance of and Approaches to Incorporating Ethics into the Accounting Classroom, *Journal of Business Ethics*, 14, 987–995.
- Khasandi-Telewa, V., Wakoko, M., Mugo, J., Mahero, E. and Ndegwa, F. (2013). What an old man sees while sitting a young man cannot see while standing: Utilizing senior citizens to achieve peace. *International Journal of Research In Social Sciences*, 2 (2), 44-49.
- Khoza, R.J. (2012). The Ubuntu Philosophy as a Conceptual Framework for Interpersonal Relationships and Leadership, Address by Dr Reuel J. Khoza (Chairman of Nedbank Group Limited, Aka Capital) to “Nedbank Group Technology Leaders” | 15 September, *REUEL J. KHOZA NEWS*
- Khoza, R.J. (2006). *Let Africa Lead: African Transformational Leadership for 21st Century Business*, Vezubuntu.
- Kidd, I.J., Medina, J. and Pohlhaus Jr., G. (Eds.) (2017). Introduction, In *Routledge Handbook of Epistemic Injustice*, Abingdon, Routledge, 1–10.
- Kidwell, L.A., Fisher, D.G., Braun, R.L. and Swanson, D.L. (2013). Developing Learning Objectives for Accounting Ethics Using Bloom's Taxonomy, *Accounting Education*, 22(1), 44-65.

- King, N. (2004). Using templates in the thematic analysis of text. In C. Cassell and G. Symon (Eds.), *Essential guide to qualitative methods in organizational research*, London, UK: Sage, 257–270.
- Kivunja, C. and Kuyini, A.B. (2017). Understanding and Applying Research Paradigms in Educational Contexts, *International Journal of Higher Education*, 6(5), 26–41.
- Klein, E. R. (1998). The one necessary condition for a successful business ethics course: The teacher must be a philosopher. *Business Ethics Quarterly* 8(3), 561-574.
- Klimek, J., and Wennell K (2009). Ethics and professionalism in Accounting: Can ethics be taught? *Working paper*, University of Central Missouri.
- Knight, J. (2018). Decolonizing and transforming the geography undergraduate curriculum in South Africa. *South African Geographical Journal*, 100(3), 271–290.
- Knox, S. and Burkard, A.W. (2009). Qualitative research interviews. *Psychotherapy Research*, 19(4-5), 566-575.
- Knudson, S. (2015). Integrating the Self and the Spirit: Strategies for Aligning Qualitative Research Teaching with Indigenous Methods, Methodologies, and Epistemology [64 paragraphs]. *Forum Qualitative Sozialforschung / Forum: Qualitative Social Research*, 16(3), Art.4.
- Koch, T. (1994). Establishing rigour in qualitative research: The decision trail. *Journal of Advanced Nursing*, 19, 976–986.
- Kohlberg, L. (1986). A current statement on some theoretical issues, In S. Modgil & C. Modgil (Eds.) *Lawrence Kohlberg: consensus and controversy* (London, The Falmer Press), 485–546.
- Kohlberg, L. (1969). Stage and Sequence: The Cognitive-Developmental Approach to Socialization. In D.A. Goslin (Ed.), *Handbook of Socialization Theory and Research*, Chicago, Rand McNally, 347-480.
- Kohn, M. and Reddy, K. (2017). Colonialism, In Edward N. Zalta (ed.), *The Stanford Encyclopedia of Philosophy* (Fall Edition), URL = <<https://plato.stanford.edu/archives/fall2017/entries/colonialism/>>. Accessed 14 August 2021.
- Konings, J., and Vandebussche, H. (2004). The Adjustment of Financial Ratios in the Presence of Soft Budget Constraints: Evidence from Bulgaria, *European Accounting Review*, 13(1), 131-159.
- Kosmala, K. (2005). True and Fair View or rzetelny i jasny obraz? A Survey of Polish Practitioners, *European Accounting Review*, 14(3), 579-602.
- Kosmala-MacLulich, K. (2003). The True and Fair View Construct in the Context of the Polish Transition Economy: Some Local Insights, *European Accounting Review*, 12, 465-485.
- Kovach, M. (2012). *Indigenous Methods: Characteristics, Conversation, and Contexts*. Toronto, Canada: University of Toronto Press.
- Kovach, M. (2009). *Indigenous methodologies: Characteristics, conversations, and contexts*. Toronto, Canada: University of Toronto Press.
- Kovach, M. (2005). Chapter 1: Emerging from the margins: Indigenous methodologies. In S. Strega & L. Brown (Eds.), *Research as resistance: Critical, Indigenous and anti-oppressive Approaches*, Toronto, ON: Canadian Scholars' Press, 43–65.

- Krefting, L. (1991). Rigor in Qualitative Research: The Assessment of Trustworthiness. *The American Journal of Occupational Therapy*, 45(3), 214-222.
- Krzywda, D., Bailey, D. and Schroeder, M. (1996). The Impact of Accounting on Financial Reporting in Poland, *Accounting in Transition*, 61-92. London and New York: Routledge.
- Kukla, A. (2000). *Social Constructivism and the Philosophy of Science*. New York: Routledge.
- Kunz, A.H. and Pfaff, D. (2002). Agency theory, performance evaluation and the hypothetical construct of intrinsic motivation, *Accounting, Organizations and Society*, 27(3), 275-295.
- Kuzel, A. (1992). Sampling in qualitative inquiry. In B. Crabtree & W. Miller, (Eds). *Doing Qualitative Research*, 31-44. California: SAGE.
- Kvale, S. (1996). *Interviews: An introduction to qualitative research interviewing*. Thousand Oaks, CA: Sage.
- L'Huillier, B.M. (2014). What does “corporate governance” actually mean? *Corporate Governance* 14(3), 300-319.
- Lacey, A. and Luff D. (2007). *Qualitative Research Analysis*. The NIHR RDS for the East Midlands / Yorkshire & the Humber.
- Lampe, J. (1996). The impact of ethics education in accounting curricula. *Research on Accounting Ethics*, 2, 187–220.
- Langenderfer, H.Q. and J.W. Rockness (1989). Integrating ethics into the accounting curriculum: Issues, problems and solutions. *Issues in Accounting Education*, 4, 58-69.
- Lankshear, C. and Knobel, M. (2004). *A handbook for teacher research*. Berkshire: Open University Press.
- Lapadat, J.C. (2010). Thematic Analysis, in A. J. Mills, G. Durepos, & E. Wiebe, (Eds.) *Encyclopedia of Case Study Research*, 926-927.
- Lapadat, J. C. (2000). Problematizing transcription: Purpose, paradigm and quality. *Social Research Methodology*, 3(3), 203–219.
- Lapadat, J.C. and Lindsay, A.C. (1999). Transcription in research and practice: From standardization of technique to interpretive positionings. *Qualitative Inquiry*, 5(1), 64–86.
- Lassou, P. (2017). State of government accounting in Ghana and Benin: A “tentative” account. *Journal of Accounting in Emerging Economies*, 7(4), 486–506.
- Lassou, P.J.C., Hopper T. and Ntim, C. (2021). Accounting and development in Africa. *Critical Perspectives on Accounting*, 78, [102280], 1-7. ([doi:10.1016/j.cpa.2020.102280](https://doi.org/10.1016/j.cpa.2020.102280)). Accessed 30 May 2021.
- Latour, B. (2000). When things strike back—A possible contribution of “science studies” to the social sciences. *British Journal of Sociology*, 51, 107-123.
- Latour, B. (1993). *We Have Never Been Modern*. Cambridge, MA: Harvard University.
- Latour, B. (1987). *Science in action*. Cambridge, Mass: Harvard University Press.
- Laverty, S.M. (2003). Hermeneutic Phenomenology and Phenomenology: A Comparison of Historical and Methodological Considerations, *International Journal of Qualitative Methods* 2(3), 21-35.
- Lawson, R. (2002). The inclusion of business ethics in the curriculum. *Research on Accounting Ethics*, 8, 59-71.
- Leach, N. (2015). Social development theory: A case for multilingual tutorials (MLTs) in Law, *The Independent Journal of Teaching and Learning* 10, 51–68.
- Lee, C.G. (2012). Reconsidering Constructivism in Qualitative Research, *Educational Philosophy and Theory*, 44(4), 403-412.

- Le Grange, L. (2016). Decolonising the University Curriculum, *South African Journal of Higher Education*, 30(2), 1-12.
- Le Grange, L. (2015). Currere's active force and the concept of Ubuntu. Keynote address at the triennial conference of the International Association for the Advancement of Curriculum Studies (IAACS). University of Ottawa. 26–30 May.
- Le Grange, L. (2007). Integrating western and indigenous knowledge systems: The basis for effective science education in South Africa? *International Review of Education* 53(5/6), 577–591.
- Lemarchand, Y. (1992). Position critique. Cahiers d'histoire de la comptabilité, Editions Ordre des experts comptables et Editions comptables Malesherbes, 2, 37–56.
- Leor, K. (2015). Guest Speakers: A Great Way to Commit to Education, *Journal on Best Teaching Practices*, 2(2), 21-23.
- Lepoutre, J.M.W.N. and Valente, M. (2012). Fools breaking out: the role of symbolic and material immunity in explaining institutional nonconformity, *The Academy of Management Journal*, 55(2), 285–313.
- Lere, J. C. (2003). The impact of codes of ethics on decision making: Some insights from information economics. *Journal of Business Ethics*, 48(4), 365–379.
- Le Roux, J. (2000). The concept of 'ubuntu': Africa's most important contribution to multicultural education?, *Multicultural Teaching*, 18(2), 43–46.
- Lester, S. (1999). An introduction to phenomenological research. *Stan Lester Developments*, Taunton. <http://www.sld.demon.co.uk/resmethy.pdf>
- Letseka, M. (2000). African philosophy and educational discourse. In Higgs, P., Vakalisa, N.A.G., Mda, T.V., and Assie-Lumumba, N.T. (Eds.), *African voices in education*. Cape Town: Juta, 179-193.
- Leung, K., Bhagat, R., Buchan, N.R., Erez, M and Gibson, C.B. (2005). Culture and international business: recent advances and their implications for future research, *Journal of International Business Studies*, 36, 357–378.
- Leung, P., and Cooper, B.J. (1994). Ethics in accountancy: A classroom experience. *Accounting Education*, 3, 19–33.
- Levy, D, and Mitschow, M. (2008). Accounting ethics education. In *Research on professional responsibility and ethics in accounting*, Emerald Group Publishing Limited, 135-154.
- Lewis, M. K. (2001). Islam and accounting. *Accounting Forum*, 25(2), 103–127.
- Lewis, L.J. (1962). *Phelps-Stokes reports on education in Africa*. Oxford University, Oxford.
- Lijimaya, A. (2020). IES Proposed Revisions: Takeaway Lessons to Enhance International Accounting Education Standards Convergence, *JURNAL PENDIDIKAN AKUNTANSI DAN KEUANGAN*, 8(2), 123 – 140.
- Lincoln, Y.S. (2009). Ethical practices in qualitative research. In D.M. Mertens & P.E. Ginsberg (Eds.), *The handbook of social research ethics*, Thousand Oaks, CA: Sage, 150–169.
- Lincoln, Y.S. (2001). Engaging sympathies: Relationships between action research and social constructivism. In P. Reason & H. Bradbury (Eds.), *Handbook of action research: Participative inquiry and practice*, 124-132. London: Sage.
- Lincoln, Y.S. and Guba, E.G. (1985). *Naturalistic Inquiry*. Newbury Park, CA: Sage Publications.
- Lindsay L. (1981). The myth of a civilizing mission: British colonialism and the politics of symbolic manipulation. Working Paper no. 31. *Mona: Institute of Social and Economic Research*.



- Liszka, J.J. (1999). *Moral Competence: An Integral Approach to the Study of Ethics*. New Jersey: Prentice Hall.
- Liu, C.H. and Matthews, R. (2005). Vygotsky's philosophy: Constructivism and its criticisms examined, *International Education Journal*, 6(3), 386-399.
- Loeb, S.E. (2015). Active Learning: An Advantageous yet challenging approach to accounting ethics instruction. *Journal of Business Ethics*, 127(1), 221–230.
- Loeb, S.E. (2006). Issues relating to teaching accounting ethics: An 18year retrospective, *Research in Professional Responsibility and Ethics in Accounting*, 11, 1-30.
- Loeb, S.E. (1998). A separate course in accounting ethics: An example. In B.N. Schwartz, and D.E. Stout (Eds.), *Advances in accounting education: Teaching and curriculum Innovations*, 1, Stamford, CT: JAI Press Inc, 235–250.
- Loeb, S.E. (Forum Participant). (1993). FM forum: On financial ethics. In J. S. Ang (Ed.), *Financial Management*, 22, 53–59.
- Loeb, S.E. (1991). The evaluation of “outcomes” of accounting ethics education. *Journal of Business Ethics*, 10 (February), 77–84.
- Loeb, S.E. (1988). Teaching students accounting ethics: Some crucial issues. *Issues in Accounting Education* 3, 316-329.
- Loeb, S.E. and Ostas, D.T. (2000). The team teaching of business ethics in a weekly semester long format. *Teaching Business Ethics*, 4(3), 225-238.
- Loft, A., Humphrey, C. and Turley, S. (2006). In pursuit of global regulation: changing governance and accountability structures at the International Federation of Accountants (IFAC) *Accounting, Auditing & Accountability Journal*, 19(3), 428–451.
- Lopez K.A. and Willis D.G. (2004). Descriptive versus interpretive phenomenology: their contributions to nursing knowledge. *Qual Health Res.* May, 14(5), 726-735.
- Louis, R.P. (2007). Can you hear us now? Voices from the margin: Using indigenous methodologies. *Geographic Research* 45(2), 784–805.
- Louw, D. (1998). Ubuntu, An African Assessment of the Religious Other, Paper to the 20<sup>th</sup> World Congress of Philosophy, Boston
- Low, M., Davey, H. and Hooper, K. (2008). Accounting scandals, ethical dilemmas and educational challenges. *Critical Perspectives on Accounting*, 19(2), 222-254.
- Luther, M. (1524). Trade and Usury (Translated by W.H. Carruth) <https://opensiuc.lib.siu.edu/cgi/viewcontent.cgi?article=5018&context=ocj> Accessed 11 December 2020.
- Mabovula, N.N. (2011). The erosion of African communal values: a reappraisal of the African Ubuntu philosophy, *Inkanyiso, Journal of Human & Social Science*, 3(1), 38-47.
- MacIntyre, A. (2007). *After virtue: A study in moral theory*, 3<sup>rd</sup> edition. Notre Dame: University of Notre Dame Press.
- Madison, R.L. and Schmidt, J.J. (2006). Survey of time devoted to ethics in accountancy programs in North American colleges and universities. *Issues in Accounting Education*, 21, 99–109.
- Maguire, M. and Delahunt, B. (2017). Doing a Thematic Analysis: A Practical, Step-by-Step Guide for Learning and Teaching Scholars, *All Ireland Journal of Teaching and Learning in Higher Education- AISHE-J*, 3, 3351-33514.

- Mahdavikhou, M. and Khotanlou, M. (2012). New approach to teaching of ethics in accounting introducing Islamic ethics into accounting education *Procedia - Social and Behavioral Sciences*, 46, 1318 – 1322.
- Makamani, R. (2013). African proverbs and conflict management: a study of selected Shona, Oshivambo, Yoruba and Swahili proverbial expressions, *African Journal of Rhetoric*, 4, 122-149.
- Makinda, S.M. (2007). How Africa Can Benefit from Knowledge, *Futures*, 39, 973–85.
- Makuvaza, N. and Hapanyengwi-Chemhuru, O. (2017). Unpacking the *Relevance/Irrelevance* Problematic of Education in Zimbabwe, In E. Shizha & N. Makuvaza (Eds.), *Re-thinking Postcolonial Education in Sub-Saharan Africa in the 21st Century*, 53–68.
- Makuvaza, N. (1996). Education in Zimbabwe, today and tomorrow. The case of unhuist/ubuntuist institutions of education in Zimbabwe. *Zimbabwe Journal of Educational Research*, 8(3), 256-264.
- Maldonado-Torres, N. (2017). On Coloniality of Human Rights. *Revista Critica de Ciencias Sociales*, 114, 117-36.
- Maldonado-Torres, N. (2011). Thinking Through the Decolonial Turn: Post-continental Interventions in Theory, Philosophy, and Critique—An Introduction, *Transmodernity: Journal of Peripheral Cultural Production of Luso-Hispanic World*, 1(2), 1-15.
- Maldonado-Torres, N. (2007). On Coloniality of Being: Contributions to the Development of a Concept. *Cultural Studies*, 21(2-3), 240-270.
- Malta, S.(2009). Qualitative interviewing of older adults: Offline versus online methods. ERA CONFERENCE, 133-137.
- Mammon, T. (1999). *The paradox of Africa's poverty: The role of indigenous knowledge, traditional practices and local institutions – the case of Ethiopia*. Lawrence Ville, N. J. /Asmara: The Red Sea Press Inc.
- Mandela, N.R. (2006). Experience Ubuntu Interview, Interviewed by Tim Modise. Available online: [http://en.wikipedia.org/wiki/File:Experience\\_ubuntu.ogg](http://en.wikipedia.org/wiki/File:Experience_ubuntu.ogg) Accessed 5 May 2017.
- Mandela, N.R. (1994). *Long Walk to Freedom*, Little Brown and Company.
- Mangaliso, M.P. and Damane, M.B. (2001). Building Competitive Advantage from "Ubuntu": Management Lessons from South Africa [and Executive Commentary] *The Academy of Management Executive* (1993-2005), 15(3), 23-34.
- Mannheim, K. (1936). *Ideology and Utopia: An introduction to sociology of knowledge*. International Library of Psychology, Philosophy and Scientific Method.
- Mapara, J. (2009). Indigenous Knowledge Systems in Zimbabwe: Juxtaposing Postcolonial Theory, in: *Journal of Pan African Studies*, 3(1), 139–155.
- Marshall, C. and Rossman, G. B. (2016). *Designing qualitative research* (6th ed.). Thousand Oaks, CA: Sage.
- Marshall, M.N. (1996). Sampling for qualitative research. *Family Practice* 13, 522-525.
- Martin, R. J. (1994). Multicultural social reconstructionist education: Design for diversity in teacher education. *Teacher Education Quarterly*, 21(3), 77-89.
- Marton, F. and Pong, W. Y. (2005). On the unit of description in phenomenography. *Higher Education Research and Development*, 24(4), 335-348.
- Marx, K. (1990). *Capital. Volume 1. A Critique of Political Economy*, Penguin Classics, New Left review, London.

- Marx, K. (1978). *Capital: A Critique of Political Economy*, Vol. 2. Harmondsworth: Penguin Books.
- Marx, K. (1976). *Capital: A Critique of Political Economy*, Vol. 1. Harmondsworth: Penguin Books.
- Masaka, D. and Chemhuru, M. (2011). Moral Dimensions Of Some Shona Taboos (*Zviera*) *Journal of Sustainable Development in Africa*, 13(3), 132-148.
- Masaka, D. (2018). African Philosophy and the Challenge from Hegemonic Philosophy, *Education as Change*, 22(3), 2-22.
- Masaka, D. (2016). *The Impact of Western Colonial Education on Zimbabwe's Traditional and Postcolonial Educational System(s)*. Unpublished PhD Thesis, University of South Africa.
- Mashige, M.C. (2011). Essences of presence in the construction of identity, *Southern African Journal for Folklore Studies*, 21(1), 13-27.
- Mashiri, P. (2009). Saying “no” without saying “no”: Indirectness and politeness in Shona refusals, *Nawa: Journal of Language and Communication*, 3(2), 121-147.
- Masolo, D. A. (2000). From Myth to Reality: African Philosophy at Century-End, *Research in African Literatures*, 31(1), 149-172.
- Mason, Mark (2010). Sample size and saturation in PhD studies using qualitative interviews. *Forum Qualitative Sozialforschung / Forum: Qualitative Social Research*, 11(3), Art. 8.
- Massey, D.W. and Hise, J.V. (2009). You Want Me to Teach What? *Accounting Education* 18(1), 109- 112.
- Matolino, B. (2014). *Personhood in African Philosophy*. Pietermaritzburg: Cluster Publications.
- Matolino, B. and Kwindigwi, W. (2013). The end of ubuntu, *South African Journal of Philosophy*, 32(2) 197-205.
- Maurer, B. (2002). Anthropological and accounting knowledge in Islamic banking and finance: Rethinking critical accounts. *Journal of the Royal Anthropological Institute*, 8, 645–667.
- Mawere, M. (2015). Indigenous Knowledge and Public Education in Sub-Saharan Africa, *Africa Spectrum*, 50(2), 57–71.
- Mawere, M. (2014). *Culture, Indigenous Knowledge and Development in Africa: Reviving Interconnections for Sustainable Development*, Bamenda: Langaa RPCIG Publishers.
- Mawere, M. (2012). *The Struggle of African Indigenous Knowledge Systems in an Age of Globalisation: A Case for Children's Traditional Games in South-Eastern Zimbabwe*, Bamenda: Langaa RPCIG Publishers.
- May, W.F. (1980). Professional ethics: Setting, terrain, and teacher. In D. Callahan & S. Bok, (Eds.), *Ethics Teaching in Higher Education* New York, NY: Plenum Press, , 205-241.
- Mayer-Sommer, A.P. and Loeb, S.E. (1981). Fostering More Successful Socialisation Among Accounting Students, *The Accounting Review*, 125-136.
- Mazrui, A. A. 2011. Pro-Democracy Uprisings in Africa's Experience: From Sharpeville to Benghazi, Unpublished Paper Presented at the African Studies Centre at the University of Free State, Bloemfontein, South Africa.
- Mbelwa, L., Adhikari, P., and Shahadat, K. (2019). Investigation of the institutional and decision-usefulness factors in the implementation of accrual accounting



- reforms in the public sector of Tanzania, *Journal of Accounting in Emerging Economies*, 9(3), 335–365.
- Mbembe, A. (2016). Decolonising the university: New directions, Arts & Humanities, *Higher Education*, 15(1), 29–45.
- Mbigi, L. (2000). *In search of the African business renaissance an African cultural perspective*, Knowledge Resources.
- Mbigi, L. (1997a). *Ubuntu: The African Dream of Management*, Knowledge Resources, Randburg.
- Mbigi, L. (1997b). Images of Ubuntu in global competitiveness. *Flying Springbok*, 4, 31-35.
- Mbigi, L. and Maree, J. (1995). *Ubuntu: The Spirit of African Transformation Management*, Knowledge Resources (PTY) Ltd.
- McDonald, G.M. and Donleavy, G.D. (1995). Objections to the Teaching of Business Ethics, *Journal of Business Ethics*, 14, 839–853.
- McKay, T. M. (2016). Do tutors matter? Assessing the impact of tutors on first-year academic performance at a South African University, *Journal of Student Affairs in Africa*, 4(1), 53–64.
- McKenzie, B. and Morrissette, V. (2003). Social work practice with Canadians of aboriginal background: Guidelines for respectful social work. In A. Al-Krenawi & J. R. Graham (Eds.), *Multicultural social work in Canada: Working with diverse ethno-racial communities*, Don Mills, Canada: Oxford University Press, 251–282.
- McMahon, M. (1997). Social Constructivism and the World Wide Web - A Paradigm for Learning. Paper presented at the ASCILITE conference. Perth, Australia.
- McNair, F. and Milam, E. E. (1993). Ethics in accounting education: what is really being done, *Journal of Business Ethics*, 12(10), 797–807.
- McPhail, K. and Walters, D. (2009). *Accounting and business ethics: an introduction*. Routledge, Taylor and Francis Group.
- Mehrpouya, A. and Willmott, H. (2018). Making a niche: The marketization of management research and the rise of 'knowledge branding': Making a niche. *Journal of Management Studies* 55(4), 728–734.
- Mehta, S. and Kau, A. (1984). Marketing executives' perception of unethical practices; an empirical investigation of Singapore managers, *Singapore Management Review* 6(2), 25–35.
- Melé, D. (2021). Ethical Virtues, Norms and Values in Accounting Education, In Pinheiro, M. M. and Costa, A. J. (Eds.), *Accounting ethics education : teaching virtues and values*, New York : Routledge, 2021. | Series: Routledge studies in accounting, 120-136.
- Melé, D. (2005). Ethical education in accounting: Integrating rules, values and virtues. *Journal of Business Ethics*, 57(1), 97–109.
- Memmi, A. (1974). *The Colonizer and the Colonized*. London: Earthscan.
- Menkiti, I. (2004) On the normative conception of a person. In K. Wiredu (Ed.) *A companion to African philosophy*, 324–331. Malden, MA, Blackwell.
- Menkiti, I.A. (1984). Person and Community in African Traditional Thought. In Richard A. Wright (ed.), *African Philosophy: An Introduction*, 3<sup>rd</sup> edition, Lanham, Maryland: University Press of America, 171-181.
- Merchant, K.A. and Van der Stede, W.A. (2012). *Management Control Systems: Performance Measurement, Evaluation and Incentives*. 3<sup>rd</sup> edition. Harlow: Pearson Education.

- Mergenthaler, E. and Stinson, C. (1992). Psychotherapy Transcription Standards, *Psychotherapy Research*, 2(2), 125-142.
- Merriam, S.B. (2009). *Qualitative research: A guide to design and implementation*. San Francisco, CA: Jossey-Bass.
- Mertens, D.M. (2021). Transformative Research Methods to Increase Social Impact for Vulnerable Groups and Cultural Minorities, *International Journal of Qualitative Methods*, 20, 1-9. <https://doi.org/10.1177/16094069211051563> Accessed 3 July 2022.
- Mertens, D.M. (2020a, 24 September). Transformative Indigenous Epistemologies: Pathways to Social, Economic and Environmental Justice, UNISA College of Graduate Studies, Indigenous Epistemologies Seminar Series, *Re-imagining indigenous knowledge epistemologies in the academy for a sustainable future*, <https://bit.ly/354C7Am>
- Mertens, D.M. (2020b). *Research and Evaluation in Education and Psychology: Integrating Diversity with Quantitative, Qualitative, and Mixed Methods*, 5th edition, Sage.
- Mertens, D.M. (2014). *Research and evaluation in education and psychology*, 4th edition, Thousand Oaks, CA: Sage.
- Mertens, D.M., Farley, J., Madison, A. and Singleton, P. (1994). Diverse voices in evaluation practice: Feminists, minorities, and persons with disabilities. *Evaluation Practice*, 15(2), 123–129.
- Metrejean, C., Pittman, J. and Zarzeski, M. T. (2002). Guest speakers: reflections on the role of accountants in the classroom. *Accounting Education*, 11(4), 347-364.
- Metz, T. and Gaie J. B.R. (2010). The African ethic of *Ubuntu/Botho*: implications for research on morality, *Journal of Moral Education*, 39(3), 273–290.
- Mignolo, W.D. (2018). The Conceptual Triad: Modernity/Coloniality/Decoloniality, In Mignolo W.D. and Walsh, C.E., *On Decoloniality: Concepts, Analytics, Praxis*, 135-152.
- Mignolo, W.D. (2018). The Invention of the Human and the Three Pillars of the Colonial Matrix of Power: Racism, Sexism and Nature, In Mignolo W.D. and Walsh, C.E., *On Decoloniality: Concepts, Analytics, Praxis*, 153-176.
- Mignolo, W.D. (2014). Further Thoughts on (De) Coloniality, In Sabine Broeck and Carsten Junker(eds.), *Postcoloniality-Decoloniality-Black Critique: Joints and Fissures*, Campus Verlag, 10-51.
- Mignolo, W.D. (2011). *The Darker Side of Western Modernity: Global Futures, Decolonial Options*. (Durham, NC: Duke University Press).
- Mignolo, W.D. (2009). Epistemic disobedience, independent thought and decolonial freedom. *Theory, Culture & Society* 26(7–8), 159–181.
- Mignolo, W.D. (2007). Introduction: Coloniality of Power and De-colonial Thinking', *Cultural Studies*, 21(2-3). 155-167.
- Mignolo, W.D. (2005). *The Idea of Latin America*. Blackwell Publishing.
- Mignolo, W.D. (2000). *Local Histories/Global Designs: Essays on the Coloniality of Power, Subaltern Knowledges and Border Thinking*. Princeton: Princeton UP.
- Mihret, D.G., Mula, J.M. and James, K. (2012). The development of internal auditing in Ethiopia: the role of institutional norms, *Journal of Financial Reporting and Accounting*, 10(2), 153-170.

- Milam, E. and McNair, F. (1992). An examination of accounting faculty perceptions of the importance of ethics coverage in accounting courses. *Business and Professional Ethics Journal*, 11(2), 57-71.
- Miles, M. and Huberman, M. (1994). *Qualitative data analysis*. Thousand Oaks, CA: Sage.
- Miller, C.L. (1990). *Theories of Africans: Francophone Literature and Anthropology in Africa*. Chicago: The University of Chicago Press.
- Miller, J. and Glassner, B. (2004). The “insider” and “outsider:” finding realities in interviews. In D. Silverman, (Ed.) *Qualitative Research: Theory, Methods and Practice*, London: Sage, 125-140.
- Miller, W.F., Becker, D.A., Pernsteiner, A. (2014). The Accounting Ethics Course Reconsidered. *Global Perspectives on Accounting Education*, 11, 77-98.
- Miller, W.F. and Becker, D.A. (2011). Ethics In The Accounting Curriculum: What Is Really Being Covered? *American Journal of Business Education*, 4, 1-10.
- Miller, W.F. (2008). From painting it black to educating the Gray: A case study of how a university prepares its graduates for the ethical challenges of the accounting profession through the integration of ethics in their accounting curriculum. University of St. Thomas (Minnesota). AAT 3334991, <http://proquest.umi.com/> Accessed 15 July 2019.
- Minefee, I., Rabelo, V.C., Stewart, O.J.C. and Johns Young, N.C. (2018). Repairing leaks in the pipeline: A social closure perspective on underrepresented racial/ethnic minority recruitment and retention in business schools. *Academy of Management Learning & Education* 17(1): 79–95.
- Minichiello, V., Aroni, R. and Hays, T.N. (2008). *In-depth interviewing: Principles, techniques, analysis*, 3<sup>rd</sup> edition. Frenchs Forest: Pearson Education Australia.
- Ministry of Higher and Tertiary Education, Science and Technology Development. (2018). *Doctrine for the Modernisation and Industrialisation of Zimbabwe through Education, Science and Technology Development to achieve Vision 2030*: Government Gazette.
- Ministry of Primary and Secondary Education. (2015). *Curriculum Framework for Primary and Secondary Education 2015-2022*, MoPSE, Harare.
- Mintchik, N.M, and Farmer, T.A. (2009). Associations between epistemological beliefs and moral reasoning: Evidence from accounting. *Journal of Business Ethics*, 84(2), 259-275.
- Mintz, S. (1990) Ethics in the management accounting curriculum, *Management Accounting*, June, 51–54.
- Mintz, S.M. (2018). Accounting in the Public Interest: An Historical Perspective on Professional Ethics, *The CPA Journal*, March, 22-29.
- Mintz, S.M. (2006). Accounting ethics education: Integrating reflective learning and virtue ethics. *Journal of Accounting Education*, 24(2–3), 97–117.
- Mintz, S.M. (1995). Virtue ethics and accounting education. *Issues in Accounting Education*, 10(2), 247–267.
- Mngomezulu, B.R. and Hadebe, S. (2018). What would the decolonisation of a political science curriculum entail? Lessons to be learnt from the East African experience at the Federal University of East Africa. *Politikon*, 45(1), 66–80. <https://doi.org/10.1080/02589346.2018.1418205> Accessed 11 December 2022.

- Mnyaka, M. and Motlhabi, M. (2009). Ubuntu and its socio-moral significance. In M. F. Murove (Ed.), *African ethics : An anthology of comparative and applied ethics*. Scottsville: University of KwaZulu-Natal Press, 63-84.
- Mogashoa, T. (2014). Applicability of Constructivist Theory in Qualitative Educational Research, *American International Journal of Contemporary Research*, 4(7), 51-59.
- Molefe, M. (2019). *An African Philosophy of Personhood, Morality, and Politics*: Palgrave Macmillan
- Molefe, M. (2017). Personhood and Rights in an African Tradition, *Politikon South African Journal of Political Studies*, 1-16.
- Mooney, L.A. (1998). Pitching the profession: Faculty guest speakers in the classroom. *Teaching sociology*, 157-165.
- Moraña, M., Dussel, E. and Jáuregui, C. A. (2008). Colonialism and its Replicants. In Mabel Moraña, Enrique Dussel, and Carlos. A. Jáuregui, (Eds.), *Coloniality at Large: Latin America and the Postcolonial Debate*, 1-20. Duke UP.
- Morgan Roberts, L. (2020). Move beyond the business case for diversity. <https://www.bloomberqqint.com/gadfly/business-case-for-diversity-isn-t-enough-to-end-corporate-racism> Accessed 13 March 2022.
- Morse, J., Barrett, M., Mayan, M., Olson, K., and Spiers, J. (2002). Verification strategies for establishing reliability and validity in qualitative research. *International Institute for Qualitative Methodology*, 1(2), 13-22.
- Morse, J.M. (2000). Determining sample size. *Qualitative Health Research*, 10(1), 3-5.
- Morse, J.M. (1995). The Significance of Saturation. *Qualitative Health Research*. 5(2), 147-149.
- Morse, J. M. (1994). Designing funded qualitative research. In Norman K. Denzin & Yvonna S. Lincoln (Eds.), *Handbook of qualitative research*, 220-235. Thousand Oaks, CA: Sage.
- Morse, J.M. and Field, P.A. (1995). *Qualitative research methods for health professionals*, 2<sup>nd</sup> edition. Thousand Oaks, CA: Sage
- Moumouni, A. (1964). *L'Educatzon en Afrique* . (Paris, Franwois Maspero)
- Mucina, D.D. (2013). Ubuntu orality as a living philosophy. *Journal of Pan African Studies*, 6(4), 18–35. <http://jpanafrican.org/docs/vol6no4/6.4-ready2.pdf> Accessed 24 December 2021.
- Mudimbe, V.Y. (1994). *The Idea of Africa*, Indiana University Press/James Currey.
- Muhwati, I. (2010). Cultural Dialogues of Agency and Transcendence: The Shona and Ndebele Example, *Journal of Black Studies*, September, 41(1), 151-163.
- Mungwini, P. (2018). The Question of Epistemic Justice: Polemics, Contestations and Dialogue, *Phronimon*, 1-13. <https://doi.org/10.25159/2413-3086/3251> Accessed 2 January 2023.
- Mungwini, P. (2017). *Indigenous Shona Philosophy: Reconstructive insights*: NISC (Pty) Ltd.
- Mungwini, P. (2017). “African Know Thyself”: Epistemic Injustice and the Quest for Liberative Knowledge, *International Journal of African Renaissance Studies - Multi-, Inter- and Transdisciplinarity*, 12(2), 5-18.
- Mungwini, P. (2013). African modernities and the critical reappropriation of indigenous knowledges: Towards a polycentric global epistemology, *International Journal of African Renaissance Studies - Multi-, Inter- and Transdisciplinarity*, 8(1), 78-93, DOI: 10.1080/18186874.2013.834556. Accessed 16 September 2021.

- Mungwini, P. (2011). The Challenges of Revitalizing an Indigenous and Afrocentric Moral Theory in Colonial Education in Zimbabwe. *Educational Philosophy and Theory*, 43(7), 773-787.
- Murphy, T. and O'Connell, V. (2017). Challenging the dominance of formalism in accounting education: An analysis of the potential of stewardship in light of the evolution of legal education. *Critical Perspectives on Accounting*, 44, 1–29.
- Murove, M.F. (2004). An African Commitment to Ecological Conservation: The Shona Concepts of *Ukama* and *Ubuntu*, *The Mankind Quarterly*, XLV (2), 195-215.
- Murwira, A. (2019). Towards revitalising the roles of Universities in development [Zimbabwe], Speech at Regional Universities Forum for Capacity Building in Agriculture (RUFORUM) 6 December 2019. [https://www.ruforum.org/AGM2019/sites/default/files/HON\\_MINISTER\\_PROF\\_MURWIRA\\_SPEECH.pdf](https://www.ruforum.org/AGM2019/sites/default/files/HON_MINISTER_PROF_MURWIRA_SPEECH.pdf) Accessed 5 August 2021.
- Museka, G. and Madondo, M.M. (2012). The quest for a relevant environmental pedagogy in the African context: Insights from unhu/Ubuntu philosophy. *Journal of Ecology and the Natural Environment*, 4(10), 258-265.
- Mutonono, D.S.M. (2020). The Leadership Implications of Kneeling in Zimbabwean Culture, *The Asbury Journal* 75(1), 107-126.
- Muzanenhamo, P. and Chowdhury, R. (2021). Epistemic injustice and hegemonic ordeal in management and organization studies: Advancing Black scholarship. *Human Relations*, 1-24. DOI: 10.1177/00187267211014802 Accessed 11 October 2021.
- Muzira, D.R. and Bondai, B.M. (2020). Perception of Educators towards the Adoption of Education 5.0: A Case of a State University in Zimbabwe, *East African Journal of Education and Social Sciences (EAJESS)* 1(2),43-53.
- Myers, M.D. and Newman, M. (2007). The qualitative interview in IS research: Examining the craft. *Information and Organization*, 17(1), 2-26.
- Nabudere, D.W. (2011). *Afrikology, philosophy and wholeness: An epistemology*. Pretoria: African Institute of South Africa.
- Nandy, A. (1983). *The Intimate Enemy: Loss and Recovery of Self Under Colonialism*. Oxford UP.
- Narantuya, J. (2016). The thematic analysis of interview data: an approach used to examine the influence of the market on curricular provision in Mongolian higher education institutions, *Hillary Place Papers*, 3<sup>rd</sup> edition., University of Leeds, 1-7.
- National Day Calendar*. (2022). European Day of Languages, [www.nationaldaycalendar.com](http://www.nationaldaycalendar.com)
- Naudé, P.J. (2008). Ethics education in accounting: An outsider perspective. *South African Journal of Accounting Research*, 22(1), 1-17.
- Ndlovu-Gatsheni, S.J. (2019). Discourses of Decolonization/Decoloniality *Papers on Language and Literature*; Edwardsville 55(3), (Summer), 201-226,300.
- Ndlovu-Gatsheni, S.J. (2018). Rhodes Must Fall, In Ndlovu-Gatsheni, S. J. (Ed.), *Epistemic Freedom in Africa: Deprovincialization and Decolonization*, 220-242. Routledge.
- Ndlovu-Gatsheni, S.J. (2018). *Epistemic Freedom in Africa: Deprovincialization and Decolonization*. Routledge. <https://doi.org/10.4324/9780429492204>
- Ndlovu-Gatsheni, S.J. (2015). Decoloniality as the Future of Africa. *History Compass*, (13/10), 485-496.



- Ndofirepi, A.P. and Gwaravanda E.T. (2019). Epistemic (in)justice in African universities: a perspective of the politics of knowledge. *Educational Review*, 71(5), 581-594.
- Nelson, A.M. (2008). Addressing the threat of evidence-based practice to qualitative inquiry through increasing attention to quality: A discussion paper. *International Journal of Nursing Studies*, 45(2), 316-322.
- Neubauer, B.E., Witkop, C.T. and Varplo, L. (2019). How phenomenology can help us learn from the experiences of others, *Perspectives on Medical Education*, 8, 90-97.
- Ngubane, N.I. and Makua, M. (2021). Ubuntu pedagogy - transforming educational practices in South Africa through an African philosophy: from theory to practice, *Ikhanyiso*, 13(1), 1-12.
- Ngubane, N.I. and Gumede, M. (2018). The use of Ubuntu pedagogy to facilitate academic support in a higher education classroom, *Indilinga*, 17(2), 245-258.
- Neubauer, B.E., Catherine, T.W. and Lara, V. (2019). How phenomenology can help us learn from the experiences of others. *Perspect Med Educ*, 8, 90–97.
- Nkomo, S.M. (2016). Finding my scholarly voice: Making the invisible, visible. *Journal of Corporate Citizenship*, 62, 11–13.
- Nkrumah, K. (1965). *Neo-colonialism: the Last Stage of Imperialism*, Thomas Nelsons and Sons Ltd , London.
- Nkrumah, K. (1962). “Law in Africa.” A speech delivered by President Nkrumah at the formal opening of the Accra Conference on Legal Education and of the Ghana Law School, 4 January.
- Nnadi, M. and Soobaroyen, T. (2015). International Financial Reporting Standards and foreign direct investment: The case of Africa. *Advances in Accounting*, 31(2), 228–238.
- Nobes, C. and Parker, R.H. (2012). *Comparative International Accounting*, 12<sup>th</sup> Edition, Pearson Education Limited.
- Noddings, N. (2003). *Caring: A feminine approach to ethics and moral education* (2nd ed.). Berkeley, CA: University of California Press.
- Novick, G. (2008). Is there a bias against telephone interviews in qualitative research? *Research in Nursing and Health*, 31, 391-398.
- Nowell, L. S., Norris, J. M., White, D. E., and Moules, N. J. (2017). Thematic Analysis: Striving to Meet the Trustworthiness Criteria, *International Journal of Qualitative Methods* 16, 1–13.
- Nwobgo, J. (2017). Decolonising African Philosophy: What the Curriculum Should Look like. *The Journalist*, November 2. <http://www.thejournalist.org.za/spotlight/decolonising-african-philosophy>  
Accessed 15 October 2021.
- Nyamnjoh, F. 2012. Potted Plants in Greenhouses: A Critical Reflection on the Resilience of Colonial Education in Africa. *Journal of Asian and African Studies* 47(21), 29–42.
- Nyanhoga, S. (2014). Politics of Knowledge Production in Africa: A Critical Reflection on the Idea of an African University in Sustainable Development. *European Law and Politics Journal* 1(1): 37–55.
- Nyerere, J. (1968). *Freedom and Socialism: Selection from Writing and Speeches, 1965-67*. London: Oxford University Press.

- Nxumalo, S.A. and Mncube, D.W. (2019). Using indigenous games and knowledge to decolonise the school curriculum: Ubuntu perspectives. *Perspectives in Education*, 36 (2), 103-108.
- Nziramasanga, C.T. (2017). *Developing Hunhu/Ubuntu Philosophy of Education in Zimbabwe Schools*, HansMak Design
- Nziramasanga, C. (1999). *Report of the Presidential Commission of Inquiry into Education and Training*. Harare, Government Printers.
- Ocitti, J.P. (1973). *African Indigenous Education: As practised by the Acholi of Uganda*. Nairobi, East African Literature Bureau.
- Oddo, A. (1997). A Framework for Teaching Business Ethics, *Journal of Business Ethics*, 16, 293–297.
- Odora Hoppers, C. and Richards, H. (2011). *Rethinking thinking: Modernity's "other" and the transformation of the university*. Pretoria: Unisa.
- OECD. (2013). Foreign direct investment (FDI) statistics - OECD data, analysis and forecasts. <http://www.oecd.org/corporate/mne/statistics.htm>. Accessed 20 February 2020.
- Oei, T.I, and Zwart, F.M. (1986). The assessment of life events: Self-administered questionnaire versus interview. *Journal of Affective Disorders*, 10(3), 185-190.
- Ogbo, C.V. and Ndubisi, E.J.O. (2020). African Indigenous Education in Contemporary Society. In Kanu, Ikechukwu Anthony and Ndubisi, Ejikemeuwa J. O. (Eds.) *African Indigenous Knowledge Systems: Problems and Perspectives*, 1-19. A Publication of Association for the Promotion of African Studies (APAS).
- Ogilvy, J. (2006). Contribution to Discussion: Critical Questions about New Paradigm Thinking. *ReVision*, 9(5), 45–49.
- Ogungbile, D.O. (2009). Serpent. In Molefi Kete Asante and Ama Mazama (Eds.) *Encyclopaedia of African Religions*, 607-608, SAGE.
- Okike, E. (1994). Curious auditing regulations in Nigeria: A case study of cultural/political influences on auditing practice. *International Journal of Accounting*, 29(10), 78-91.
- O'Leary, C. (2009). An empirical analysis of the positive impact of ethics teaching on accounting students. *Accounting Education: an International Journal*, 18(4/5), 505-520.
- Olesen, V. (2004). Feminisms and Models of Qualitative Research. In N. K. Denzin, & Y. S. Lincoln (Eds.), *Handbook of Qualitative Research*. 3<sup>rd</sup> edition, 1-32. Thousand: Oaks, CA: Sage.
- O'Loughlin, M. (1995). Daring the imagination: Unlocking voices of dissent and possibility in teaching. *Theory Into Practice* 24(2), 107-116.
- Oltmann, S. M. (2016). Qualitative Interviews: A Methodological Discussion of the Interviewer and Respondent Contexts [37 paragraphs]. *Forum Qualitative Sozialforschung / Forum: Qualitative Social Research*, 17(2), Art. 15.
- Omolewa, M.(2007). Traditional African Modes of Education: Their Relevance in the Modern World, *International Review of Education* 53:593–612.
- Onwuegbuzie, A.J. and Leech, N.L. (2007a). A call for qualitative power analyses. *Quality & Quantity: An International Journal of Methodology*, 41(1), 105-121.
- Onwuegbuzie, A.J. and Leech, N.L. (2007b). Sampling designs in qualitative research: making the sampling process more public. *Qualit. Rep.* 12, 238–255.

- Opdenakker, R. (2006). Advantages and disadvantages of four interview techniques in qualitative research. *Forum Qualitative Sozialforschung / Forum: Qualitative Social Research*, 7(4), Art. 11.
- Oppenheim, C.E. (2012). Nelson Mandela and the Power of Ubuntu, *Religions* 3, 369–388.
- O'Reilly, M. and Parker, N. (2012). "Unsatisfactory saturation": A critical exploration of the notion of saturated sample sizes in qualitative research. *Qualitative Research*, 13(2), 190-197.
- Outlaw, L. T. (2007). Social Ordering and the Systematic Production of ignorance. In S. Sullivan and N. Tuana (Eds.), *Race and Epistemologies of Ignorance*, 197–211. Albany: State University of New York Press.
- Outlaw, L. (2003). Afrocentricity: Critical considerations. In T.L. Lott and J.P. Pittman (Eds.), *A companion to African-American philosophy*, 155–167. Oxford: Blackwell Publishers.
- Outlaw, L. (1991). African Philosophy: Deconstructive and Reconstructive Challenges. In H.O. Oruka (Eds.), *Sage Philosophy: Indigenous Thinkers and Modern Debate on African Philosophy*, 221-245. Leiden: Brill.
- Oviawe, J. (2016). How to rediscover the *ubuntu* paradigm in education, *International Review of Education*, 62, 1-10.
- Oviawe, J. (2013). *Appropriating colonialism: Complexity and chaos in the making of a Nigeria-centric educational system* (Doctoral Dissertation)
- Owens, J. (1983). Business ethics in the university classroom. *Journal of Business Ethics*, 2, 258-262.
- Özkan. A.H. (2013). Regional Differences on the Cognition as a Constraint on Accounting Ethics Education, *The Journal of Global Business Issues*, 7(2), 21-30.
- Pajares, M.F. (1992). Teachers' beliefs and educational research: Cleaning up a messy construct. *Review of Educational Research*, 62(3), 307-332.
- Parker, R.H. (2005). Naming and branding: Accountants and accountancy bodies in the British Commonwealth, 1853–2003. *Accounting History* 10(7), 7–46.
- Patton, M.Q. (2015). *Qualitative research & evaluation methods: Integrating theory and practice*, 4th edition. Thousand Oaks, CA: Sage.
- Patton, M.Q. (2002). *Qualitative research & evaluation methods*, 2<sup>nd</sup> edition. Thousand Oaks, CA: Sage.
- Pellegrino, E.D., Hart, R.J., Henderson, S.R., Loeb, S.E. and Edwards, G. (1985). Relevance and Utility of Courses in Medical Ethics: A Survey of Physicians Perceptions, *The Journal of American Medical Association*, January 4, 49-53.
- Perera, H. (2012). Adoption of international financial reporting standards in developing countries. In T. Hopper, M. Tsamenyi, S. Uddin, & D. Wickramasinghe (Eds.), *Handbook of accounting and development*, 95-107. Cheltenham: Edward Elgar Publishing.
- Perera, H. (1989). Accounting in developing countries: a case for localised uniformity. *British Accounting Review*, 21, 141–158.
- Perera, M.H.B. (1989). Towards a framework to analyse the impact of culture on Accounting, *International Journal of Accounting Education and Research*, 24(1), 42-56.
- Peters, M.A. (2015). Socrates and Confucius: The cultural foundations and ethics of learning, *Educational Philosophy and Theory*, 47(5), 423-427.



- Peters, R. (1973). Aims of Education: A Conceptual Enquiry. In R. Peters (Ed.), *The Philosophy of Education*, 1-35. Oxford: Oxford University Press.
- Petras, J.F. (1981). *Class, state and power in the Third World, with case studies on class conflict in Latin America*, Allandheld/Montclair Landmark Studies, Imperialism Series. London: Zed Books.
- Phillips, D.C. (1995). The good, the bad, and the ugly: The many faces of constructivism. *Educational Researcher*, 24(7), 5-12.
- Piaget, J. (1980). The psychogenesis of knowledge and its epistemological significance. In M.Piatelli-Palmarini (Ed.), *Language and learning*, 23-34. Cambridge, MA: Harvard University Press.
- Pieper, J. (1965). *Four cardinal virtues*. Notre Dame, IN: Notre Dame University Press.
- Pihama, L. (2010). Kaupapa Māori theory: Transforming theory in Aotearoa. *He Pukenga Korero*, 9(2), 5-14.
- Pincoffs, E.L. (1986). *Quandaries and virtues*. Lawrence: University Press of Kansas.
- Pinheiro, M.M. and Costa, A.J. (Eds.) (2021). *Accounting ethics education : teaching virtues and values*. New York : Routledge.
- Piper, T.R., Gentile, M.C. and Parks, S.D. (1993). *Can ethics be taught?* Boston, Harvard Business School
- Poland, B.D. (1995). Transcription Quality as an Aspect of Rigor, *Qualitative Research, Qualitative Inquiry*, 1(3), 290-310.
- Polkinghorne, D.E. (1989). Phenomenological Research Methods. In: Valle, R.S., Halling, S. (Eds.) *Existential-Phenomenological Perspectives in Psychology*, 41-60. Springer, Boston, MA.
- Ponemon, L. A. 1993. Can ethics be taught in accounting? *Journal of Accounting Education*, 11, 185–209.
- Pope A. (1709). *An Essay on Criticism*. Gale ECCO, Print Editions.
- Popenta, M.I. (2014). Education-Training-Instruction In The Romanian Army Commanding Officers Military Education. Conceptual Clarification, *Military Art and Science*,17-22.
- Potter, J. (2004). Discourse analysis. In Melissa Hardy & Alan Bryman (Eds.), *Handbook of data analysis*, 607-624. London: Sage.
- Poullaos C. (2010). The self-governing dominions of South Africa, Australia and Canada and the evolution of the imperial accountancy arena during the 1920s. In Poullaos, Sian, (Eds.), *Accountancy and empire: the British legacy of professional organisation*, 10–52. London: Routledge.
- Poullaos, C. and Uche, C.U. (2012), Accounting professionalization in developing countries, in Hopper, T., Tsamenyi, M., Uddin, S. and Wickramasinghe, D. (Eds.), *Handbook of Accounting and Development*, 74-94. Edward Elgar, Cheltenham.
- Power, M. (2018). Accounting, boundary-making and organisational permeability. *Research in the Sociology of Organizations*, 57, 31-53.
- Powers, C.W. and Vogel, D. (1980). Ethics in the Education of Business Managers. Institute of Society, Ethics and the Life Sciences. The Hastings Center, Hastings on Hudson, New York.
- Prah, K.K. (1999). African renaissance or warlordism? In M. W. Makgoba (Ed.), *African renaissance: The new struggle*, 37–61. Cape Town, South Africa: Mafube.
- Prawat, R.S. and Floden, R. E. (1994). Philosophical Perspectives on Constructivist Views of Learning. *Educational Psychologist*, 29(1), 37-48.

- Professionalism and Ethics Committee, 2003–2004 (2003–2004 P & E Committee), American Accounting Association. (2004). To: National Association of State Boards of Accountancy (NASBA), Ethics education for future CPAs (February 11), *American Accounting Association*, Sarasota.
- Public/National Accountancy Act/Law. (1968). Kingston: ICAJ.
- Purcell, T. W. (1998). Indigenous knowledge and applied anthropology: Question of definition and direction. *Human Organization*, 53(3), 258-272.
- Quijano, A. (2007). Coloniality and Modernity/Rationality. *Cultural Studies*, 21(2-3), 168-78.
- Rahaman, A.S. (2010). Critical accounting research in Africa: Whence and whither. *Critical Perspectives on Accounting*, 21(5), 420–427.
- Ramazanoglu, C. and Holland, J. (2002). *Feminist methodology*. Thousand Oaks, CA: Sage.
- Ramose, M.B. (2003). The philosophy of ubuntu and ubuntu as a philosophy. In P.H. Coetzee & A.P.J. Roux (Eds.), *The African philosophy reader*, 2<sup>nd</sup> edition, 230–238. London: Routledge.
- Ramose, M.B. (2000). 'African Renaissance': A Northbound Gaze. *Politeia* 19(3), 47–61.
- Ramose, M.B. (1999). *African Philosophy through Ubuntu*. Mond Books, Harare.
- Ravenscroft, S. and Williams, P.F. (2004). Considering accounting education in the USA post-Enron, *Accounting Education*, 13 sup, 7-23.
- Reiter, S. (1997). The ethics of care and new paradigms for accounting practice, *Accounting, Auditing and Accountability Journal*, 10(3), 299-324.
- Rest, J.R. (1986). *Moral development: Advances in research and theory*. New York: Praeger Publishers.
- Rest, J.R., Narvaez, D., Bebeau, M.J. and Thoma, S.J. (1999). *Post-conventional Moral Thinking: A Neo-Kohlbergian Approach*. Mahwah, NJ: Lawrence Erlbaum Associates.
- Richard, J. (2000). «Comptabilité en Russie,» in *Encyclopédie de Comptabilité, Contrôle de Gestion et Audit*, (Paris: Economica): 1317-1330.
- Richardson, L. (2000). Writing: A method of inquiry. In N.K. Denzin & Y.S. Lincoln (Eds.), *Handbook of qualitative research*, 2<sup>nd</sup> edition,. Thousand Oaks, CA: Sage, 923-948
- Richardson, L. (1990). *Writing Strategies: Reaching Diverse Audiences*. Newbury Park, CA: Sage.
- Richardson, V. (1997). Constructivist teaching and teacher education: Theory and practice. In V. Richardson (Ed.), *Constructivist Teacher Education: Building New Understandings*, 3-14. Washington, DC: Falmer Press.
- Richman, W., Keisler, S., Weisband, S. and Drasgow, F. (1999). A meta-analytic study of social desirability distortion in computer-administered questionnaires, traditional questionnaires and interviews, *Journal of Applied Psychology*, 84(5), 754-775.
- Roberts, J. (2021). The boundary of the 'economic': Financial accounting, corporate 'imaginaries' and human sentience, *Critical Perspectives on Accounting*, 76, 1-9.
- Roberts, S.O., Bareket-Shavit, C., Dollins, F.A., Goldie, P.D. and Mortenson, E. (2020). Racial inequality in psychological research: Trends of the past and recommendations for the future. *Perspectives on Psychological Science* 15(6), 1295–1309.

- Robinson, C., Elson, R.J. and Williams J.L (2020). The Current State Of Ethics Education In Accounting Programs, *Global Journal of Accounting and Finance*, 4(1), 111-128.
- Robson. C. (2002). *Real World Research*, 3<sup>rd</sup> edition, Wiley.
- Rodney, W. (1972). *How Europe Underdeveloped Africa*. Washington, DC: Howard University Press.
- Rogoff, B. (1990). *Apprenticeship in thinking: cognitive development in social context*. New York, NY: Oxford University Press.
- Norma R. A. Room, N.R.A (2018). *Responsible Research Practice Revisiting Transformative Paradigm in Social Research*, Springer International Publishing AG.
- Romm, N.R.A. (2015). Reviewing the transformative paradigm: a critical systemic and relational (indigenous) lens. *Syst Pract Action Res*. 28, 411–427.
- Rosen, B. and Caplan, A.L. (1980). *Ethics in the undergraduate curriculum. The teaching of Ethics IX*. The Hastings Center, Institute of Society, Ethics and the Life Sciences, Hastings-on-Hudson, N.Y.
- Ross, J. (2010). Was that infinity or affinity? Applying insights from translation studies to qualitative research transcription. *Forum Qualitative Sozialforschung / Forum: Qualitative Social Research*, 11(2), Art. 2.
- Ross, S. A. (2010). *Fundamentals of corporate finance*, 9<sup>th</sup> edition, Standard edition. McGraw-Hill Irwin.
- Rossouw, G. J. (2002). Three approaches to teaching business ethics. *Teaching Business Ethics*, 6(4), 411–433.
- Rundstrom, R.A. and Deur, D., (1999). Reciprocal appropriation: toward an ethics of cross-cultural research. In Proctor, J.D. and Smith, D.M. (Eds.) *Geography and Ethics*, 237-250. New York, Routledge.
- Russo, J. (1983). The Poetics of the Ancient Greek Proverb. *Journal of Folklore Research*, 20, 121-130.
- Russon, C. (2008). An eastern paradigm of evaluation. *Journal of Multidisciplinary Evaluation* 5(10), 1–7.
- Rusvingo, S.L. (2014). The Salarygate Scandal in the Zimbabwe Parastatals Sector: Another Darkside of the Nation (2013-2014). *Global Journal of Management and Business Research: Administration and Management*, 14(10) (1.0), 19-29.
- Rutherford, M.A., Parks, L., Cavazos, D.E. and White, C.D. (2012). Business ethics as a required course: investigating the factors impacting the decision to require ethics in the undergraduate business core curriculum. *Academy of Management Learning and Education* 11(2): 174–186.
- Rwelamila, P.D., Talukhaba, A.A. and Ngowi, A.B. (1999). Tracing the African project failure syndrome: the significance of 'Ubuntu'. *Engineering, Construction and Architectural Management*, 6, 335-346.
- Ryan, M.J. and Julia, M.B. (2007). The Symbiotic Nature of Hermeneutical vs. Classical Generated Knowledge. In R. W. Belk, et al. (Eds.), *2007 AMA Winter Educators' Conference* , 191–194. Chicago: American Marketing Association.
- Ryan, R., Scapens, R.W. and Theobald, M. (1992). *Research Method and Methodology in Finance and Accounting*, Academic Press, London.
- Ryan. T.G. and Bisson, J. (2011). Can ethics be taught? *International Journal of Business and Social Science*, 2(12), 44-52.
- Ryder, A.G., Alden, L.E. and Paulhus, D.L. (2000). Is acculturation unidimensional or bidimensional? A head-to-head comparison in the prediction of personality,

- self-identity, and adjustment. *Journal of Personality and Social Psychology*, 79(1), 49–65.
- Rynes, S.L., Trank, C.Q., Lawson, A.M. and Ilies, R. (2003). Behavioural coursework in business education: Growing evidence of a legitimacy crisis, *Academy of Management Learning & Education* 2(3), 269–283.
- Sales, B.D. and Folkman, S. (2000). *Ethics in research with human participants*. Washington, DC: American Psychological Association.
- Salter, S.B. and Schulz A.K. (2005). Examining the role of culture and acculturation in information sharing. *Advances in Accounting Behavioural Research*, 8, 189–212.
- Samadi, A. and Mahdavihou, R., (2009). Impact of managerial ethics on organizational commitment: case of employees of Hamedan tax affairs head office, *Tax Journal*, new series - 17(4), 45-72.
- Samkange, S. and Samkange, T.M. (1980). *Hunhuism or Ubuntuism: A Zimbabwe Indigenous Political Philosophy*. Salisbury: Graham Publishing.
- Samkin, G. and Schneider, A. (2014). Using university websites to profile accounting academics and their research output: a three country study. *Meditari Accountancy Research*, 22(1), 77-106.
- Sandelowski, M. (1995). Sample size in qualitative research. *Research in Nursing and Health*, 18, 179-183.
- Santos, B.S. (2018). *The end of the cognitive empire : the coming of age of epistemologies of the South*, Durham : Duke University Press.
- Santos, B.S. (2016). Epistemologies from the South. *From the European South* 1, 17–29.
- Santos, B.S. (2014). *Epistemologies of the South: Justice against Epistemicide*. London: Paradigm Publishers.
- Santos, B.S. (2012). Public Sphere and Epistemologies of the South. *Africa Development*, 37(1), 43– 67.
- Santos, B.S. (2007). Beyond Abyssal Thinking: From Global Lines to Ecologies of Knowledges, *Review*, 30(1), Fernand Braudel Center, 45-89.
- Santos, B.S. (2006). *The rise of the global left: The world social forum and beyond*. New York, NY: Zed Books.
- Santos, B.S. (2004). A Critique of Lazy Reason: against the Waste of Experience in I Wallerstein (Ed.), *The Modern World System in the Longue*, Duree Boulder, CO: Paradigm Publishers, 157-197.
- Santos, B.S., Nunes, J.A. and Meneses, M.P. (2007). Opening up the Canon of Knowledge and Recognition of Difference. In Santos, B. Souza (Ed.) *Another Knowledge is Possible: Beyond Northern Epistemologies*, London: Verso, xix–xxii.
- Sarantakos, S. (2005) *Social Research*. 3<sup>rd</sup> edition, Palgrave Mac-Millan, New York.
- Sarma, S.K. (2015). Qualitative Research: Examining the Misconceptions. *South Asian Journal of Management*, 22(3), 176-191.
- Sartre, J.P. (1968). Preface. In *The Wretched of the Earth*. F Fanon. New York. Grove Press
- Sauerbronn, F.F., Ayres, R.M., Maria da Silva, C. and Lourenço, R.L. (2020). Decolonial studies in accounting? Emerging contributions from Latin America, *Critical Perspectives on Accounting* <https://doi.org/10.1016/j.cpa.2020.102281>

- Sauerbronn, F.F., Ayres, R. M. and Lourenço, R.L. (2017). Perspectivas pós-coloniais e decoloniais: uma proposta de agenda de pesquisa em contabilidade no Brasil. *Custos e @gronegocio on line*, 13, 120–148.
- Saunders, M. Lewis, Thornhill, A. (2003) Research Methods for Business Students, 3<sup>rd</sup> edition Scholars' perceptions of the most important issues. *Journal of Business Ethics*, 117, 777-788.
- Scheurich, I. and Young, M. (1997). Coloring epistemologies: Are our research epistemologies racially biased? *Educational Researcher*, 26(4), 4-16.
- Schiavo-Campo, S. (2009). Potemkin villages: "The" Medium-Term Expenditure Framework in developing countries. *Public Budgeting & Finance*, 29(2), 1–26.
- Schmitt, R.L. (1993). Cornerville as obdurate reality: Retooling the research act through postmodernism, *Studies in Symbolic Interaction*, 15, 121-45.
- Schofield, H. (1972). *The Philosophy of Education*, London George Hallen and Unwin.
- Schultze, U. and Avital, M. (2011). Designing interviews to generate rich data for information systems research. *Information and Organization*, 21(1), 1-16.
- Schutte, F. (2019). Epistemic Violence: A Case for the decolonisation of South African business school curricula, *South African Journal of Higher Education*, 33(2), 195-211.
- Schwandt, T.A. (2000). Three epistemological stances for qualitative inquiry: Interpretivism, hermeneutics, and social constructionism. In N. K. Denzin & Y. S. Lincoln (Eds.), *Handbook of qualitative research*, 2<sup>nd</sup> edition., 189–214. Thousand Oaks, CA: Sage.
- Schwarzmantel, J. (2015). *The Routledge Guidebook to Gramsci's Prison Notebooks*, Routledge, Taylor and Francis Group, London and New York.
- Seal, W., Sucher, P. and Zelenka, I. (1995). The Changing Organization of Czech Accounting, *European Accounting Review*, 4(4), 659-681.
- Seale, C. (1999). Quality in qualitative research. *Qualitative Inquiry*, 5, 465-478.
- Searle, J. R. (1975). Indirect speech acts, In Cole, J. P. and J. L. Morgan (Eds.), *Syntax and Semantics: Speech Acts*, 3, New York: Academic Press,. 59-82
- Semali, L.M., and Kincheloe, J.L. (1999). What Is Indigenous Knowledge?. In Joe L. Kincheloe, (Ed.), *Voices from the Academy*, Taylor & Francis Group, 3-57.
- Semali, L. and Stambach, A. (1997). Cultural Identity in an African Context: Indigenous Education and Curriculum in East Africa, *Folklore Forum* 28(1), 3-26.
- Settles, I.H., Buchanan, N.T. and Dotson, K. (2019). Scrutinized but not recognized: (In)visibility and hypervisibility experiences of faculty of color. *Journal of Vocational Behaviour*, 113, 62–74.
- Shakespeare, W. (1916). The Arden Shakespeare: *The Merchant of Venice*, Edited by Withers, H.I. and Croll, M.W, D.C. Heath and Company.
- Shaub, M.K. (2006). Give me the good and the bright. *The CPA Journal*, 76, 6, 8.
- Shearer, T. (2002). Ethics and accountability: From the for itself to the for-the-other. *Accounting, Organizations, and Society*, 27, 541–573.
- Shenkir, S.W. (1990). A Perspective from Education: Business Ethics, *Management Accounting*, 72, 30–33.
- Shizha, E. (2013). Reclaiming our Indigenous Voices: The Problem with Postcolonial Sub-Saharan African School Curriculum. *Journal of Indigenous Social Development*, 2(1), 1–18.
- Shutte, A. (2001). *An Ethic for the New South Africa*, Cluster Publications, Cape Town.
- Shutte, A. (1993). *Philosophy for Africa*. UCT Press, Cape Town.

- Shuy, R.W. (2002). In-person versus telephone interviewing. In Jaber F. Gubrium & James A. Holstein (Eds.), *Handbook of interview research: Context and method*, 537-555. Thousand Oaks, CA: Sage.
- Sian, S. (2011). Operationalising closure in a colonial context: the association of accountants in east Africa, 1949–1963. *Accounting, Organizations and Society*, 36(6), 363–381.
- Sifile, O. and Dangwa, P. (2018). Corporate Governance and the Law Governing the Management of Companies in Zimbabwe. *Journal of Business and Management*, 20(2), 66-70.
- Sifile, O., Susela, D.K.S., Mabvure, J. T., Chavunduka, M.D. and Dandira, M. (2014). Corporate board failure in Zimbabwe: Have non-executive directors gone to sleep? *IOSR Journal of Business and Management*, 16(7), 77- 86.
- Sifuna, D. N. (2008). Wither African Indigenous Knowledge? The Case Of Primary Education In Africa From Colonialism To Globalisation. *TRANS. Internet-Zeitschrift für Kulturwissenschaften*. 17, WWW: [http://www.inst.at/trans/17Nr/9-3\\_sifuna.htm](http://www.inst.at/trans/17Nr/9-3_sifuna.htm)
- Sikka, P. (2015). The hand of accounting and accountancy firms in deepening income and wealth inequalities and the economic crisis: Some evidence, *Critical Perspectives on Accounting*, 30, 46–62.
- Sikka, P. (2001). Regulation of accountancy and the power of capital: some observations. *Critical Perspectives on Accounting* 12, 199–211.
- Sikka, P. (1992). Audit policymaking in the UK: the case of the auditor's considerations in respect of going concern, *European Accounting Review*, 1(2), 349–392.
- Sikka, P., Haslam, C., Kyriacou, O. and Agrizzi, D. (2007a). Professionalizing claims and the state of UK professional accounting education: some evidence, *Accounting Education: An International Journal*, 16(1), 3-21
- Sikka, P., Haslam, C., Kyriacou, O. and Agrizzi, D. (2007b). A Rejoinder to 'Professionalizing claims and the state of UK professional accounting education: some evidence', *Accounting Education: an International Journal*, 16(1), 59–64.
- Silverman, D. (2006). *Interpreting qualitative data*, 3<sup>rd</sup> edition, London: Sage.
- Silverman, D. (2000). Analysing talk and text. In N.K. Denzin & Y.S. Lincoln (Eds.), *Handbook of qualitative research*, 2<sup>nd</sup> edition, 821-834. London: Sage.
- Simpson, S.N., Onumah, J. and Oppong-Nkrumah, A. (2016). Ethics education and accounting programmes in Ghana: does university ownership and affiliation status matter? *International Journal of Ethics Education*, 1(1), 43-56.
- Singer, P. (2021). Ethics. *Encyclopedia Britannica*, 2 Feb., <https://www.britannica.com/topic/ethics-philosophy> Accessed 19 April 2021.
- Sisaye, S. (2011). The functional-institutional and consequential-conflictual sociological approaches to accounting ethics education: Integrations from sustainability and ecological resources management literature. *Managerial Auditing Journal*, 26(3), 263- 294.
- Sisaye, S. and Lackman, C. (1994). Ethics in undergraduate accounting education: an empirical study. *Business and Professional Ethics Journal*, 13(1/2), 79-87.
- Skukauskaite, A. (2012). Transparency in Transcribing: Making Visible Theoretical Bases Impacting Knowledge Construction from Open-Ended Interview Records, *Forum Qualitative Sozialforschung / Forum: Qualitative Social Research*, 13(1), Art. 14.



- Slife, B.D. and Williams, R.N. (1995). *What's behind the research? Discovering hidden assumptions in the behavioural sciences*. Thousand Oaks, CA: Sage.
- Sloan, A. and Bowe, B. (2014). Phenomenology and hermeneutic phenomenology: the philosophy, the methodologies and using hermeneutic phenomenology to investigate lecturers' experiences of curriculum design. *Quality & Quantity*, 48(3), 1291-1303.
- Smith, A. (1776). *The Wealth of Nations*, W. Strahan and T. Cadell.
- Smith, L.T. (2008) *Decolonizing Methodologies Research and Indigenous Peoples*, Zed Books Ltd, 7 Cynthia Street, London N1 9JF, UK, and University of Otago Press, Level 1/398 Cumberland Street, Dunedin, New Zealand.
- Smith, L.T. (2005). On tricky ground: Researching the native in the age of uncertainty. In N.K. Denzin & Y.S. Lincoln (Eds.), *The SAGE handbook of qualitative research*, 3<sup>rd</sup> edition, 85–108. Thousand Oaks, CA: Sage.
- Smith, L.M. (2003). A Fresh Look at Accounting Ethics, *Accounting Horizons*, 17(1), 46-47.
- Smith, M. (2003). *Research Methods in Accounting*, Sage Publications.
- Snelson, P. (1974). *Educational Development in Northern Rhodesia, 1883–1945*. Lusaka, Kenneth Kaunda Foundation.
- Sombart, W. (2001). In *Economic Life in Modern Age* (Ed, (Eds, Sterh, N. and Grundmann, R.). Transaction Editors, New Brunswick, New Jersey (USA), London (UK).
- Sombart, W. (1992). Translation to French by Marc Nikitin of "Tome 2, Livre 1, 2eme section: les syst`emes ´economiques, 10e chapitre: les entreprises capitalistes, paragraphe III:L'entreprise comme une unit´e comptable", , de Der moderne Kapitalismus (1916). Cahiers d'histoire de la comptabilit´e, Editions Ordre des experts comptables et Editions comptables Malesherbes, 2, 110–125.
- Sombart, W. (1930). Capitalism. In Seligman ER, Johnson A, (Eds.). *Encyclopedia of the social sciences*, New York: The Macmillan Company, 195–208.
- Sombart, W. (1916). *Der moderne Kapitalismus. M"unchen*, Leipzig: Duncker and Humbolt.
- Sprout, W.J.H. (1954). *Science and Social Action*. Watts, London, UK.
- Srnka, K.J. (2004). Culture's role in marketers' ethical decision making: an integrated theoretical framework. *Academy of Marketing Science Review*, 1, 1–34. Available at [www.amsreview.org/articles/srnka01-2004.pdf](http://www.amsreview.org/articles/srnka01-2004.pdf). Accessed 10 July 2021.
- Steinhauer, E. (2002). Thoughts on an Indigenous research methodology. *Canadian Journal of Native Education*, 26, 69–81.
- Stephens, N. (2007). Collecting data from elites and ultra elites: Telephone and face-to-face interviews with microeconomists. *Qualitative Research*, 7(2), 203-216.
- Stevens, R.E., Harris, O.J. and Williamson, S. (1993). A comparison of ethical evaluations of business school faculty and students: a pilot study. *Journal of Business Ethics*, 12(8), 611-619.
- Stevenson, L., Power, D., Ferguson, J. and Collison, D. (2018). The development of accounting in UK Universities: An oral history, *Accounting History*, 23, 117-137.
- Stewart, K., Felicetti, L. and Kuehn, S. (1996). The attitudes of business majors towards the teaching of business ethics. *Journal of Business Ethics*, 15(8), 913-918.
- Stewart, M.M., Williamson, I.O. and King, J.E. (2008). Who wants to be a business PhD? Exploring minority entry into the faculty "pipeline". *Academy of Management Learning & Education*, 7(1), 42–55.

- Stiglitz, J.E. (2010). *The Stiglitz Report, Reforming the international monetary and financial systems in the wake of the global crisis*. New York: The New Press.
- Strauss, A.L. and Corbin, J.M. (1998). *Basics of qualitative research: Techniques and procedures for developing grounded theory*, 2<sup>nd</sup> edition, Thousand Oaks, CA: Sage.
- Stuckey, H.L. (2014). The first step in Data Analysis: Transcribing and managing qualitative research data. *J Soc Health Diabetes*. 2, 6-8. <http://www.joshd.net> 1, IP: 10.9.120.193 Accessed on 1 June 2018.
- Sturges, J.E. and Hanrahan, K.J. (2004). Comparing telephone and face-to-face qualitative interviewing: A research note. *Qualitative Research*, 4(1), 107-118.
- Sucher, P., Seal, W. and Zelenka, I. (1996). True and Fair in the Czech Republic: A Note on Local Perceptions, *European Accounting Review*, 5, 545-554.
- Suddaby, R., Cooper, D. J. and Greenwood, R. (2007). Transnational regulation of professional services: governance dynamics of field level organizational change. *Accounting, Organizations and Society*, 32(4), 333–362.
- Swanson, A. (2015). How China used more cement in 3 years than the U.S. did in the entire 20th Century, ‘*The Washington Post*’ of 24 March.
- Sy, A. and Tinker, T. (2013). Africa does not need IFRS, *African Journal of Accounting, Auditing and Finance*, Inderscience Enterprises Ltd, 2(1), 1-8.
- Sy, A. and Tinker, T. (2006). Bury Pacioli in Africa: A Bookkeeper’s Reification of Accountancy, *Abacus*, 42(1), 105-127.
- Tang, Q. and Lau, A. (2000). Accounting Reforms in China: A Transition from State Plan and Control-Oriented System to Capital Market-Oriented System, *Managerial Finance*, 26 (5), 80-91.
- Tashakkori, A. and Teddlie, C. (Eds.). (2003). *Handbook of mixed methods in social & behavioral research*. Thousand Oaks, CA: Sage.
- Tatira, L. (2000). The Role of *Zviera* in Socialisation. In E. Chiwome, Z. Mguni, & M. Furusa (Eds.), *Indigenous Knowledge and Technology in African and Diasporan Communities*, 146-151. Harare: University of Zimbabwe.
- Taylor, D.F.P., (2014). Defining ubuntu for business ethics-a deontological approach, *South African Journal of Philosophy*, 33(3), 331-345.
- Teherani, A., Martimianakis, T., Stenfors-Hayes, T., Wadhwa, A. and Varplo, L. (2015). Choosing a qualitative research approach. *J Grad Med Educ.*, 7, 669–70.
- Tempels, P. (1969). *Bantu Philosophy*. Paris: Présence Africaine.
- Thatcher, M. (1987). Interview for “Woman’s Own” (“No Such Thing as Society”). In *Margaret Thatcher Foundation: Speeches, Interviews and Other Statements*. London.
- Thakhathi, A. and Netshitangani, T. G. (2020). Ubuntu-as-Unity: Indigenous African proverbs as a ‘re-educating’ tool for embodied social cohesion and sustainable development, *African Identities*, 18(4), 407-420.
- The Pathways Commission. (2012). *Charting a national strategy for the next generations of accountants*. Sarasota, FL: AAA and New York, NY: AICPA.
- The Patriot, (2014). The legacy of Timbuktu, Africa’s oldest university, [www.thepatriot.co.zw/old\\_posts/the-legacy-of-timbuktu-africas-oldest-university/](http://www.thepatriot.co.zw/old_posts/the-legacy-of-timbuktu-africas-oldest-university/) Accessed 7 July 2022.
- Thomas, C.W. (2004). An inventory of support materials for teaching ethics in the post-Enron era. *Issues in Accounting Education*, 19(1), 27-52.



- Thondhlana, J. and Chiyevu Garwe, J.E. (2021). Repositioning of Africa in knowledge production: shaking off historical stigmas - introduction, *Journal of the British Academy*, 9(1), 1-17.
- Thwaites W. (1990). Interview with John Jackson, contribution to the Institute of Chartered Accountants of Jamaica twenty-fifth anniversary publication. Kingston: ICAJ.
- Tiberondwa, K.A. (1978). *Missionary teachers as agents of colonialism, A study of their activities in Uganda, 1877-1925*. Lusaka: Kenneth Kaunda Foundation.
- Tilley, S.A. (2003). "Challenging" research practices: Turning a critical lens on the work of transcription. *Qualitative Inquiry*, 9(5), 750-773.
- Tinker, T. (2004). The Enlightenment and its discontents: Antinomies of Christianity, Islam and the calculative sciences. *Accounting, Auditing & Accountability Journal*, 17(3), 442–475.
- Tobin, G.A. and Begley, C.M. (2004). Methodological rigour within a qualitative framework. *Journal of Advanced Nursing*, 48, 388–396.
- Tönnies, F. (1935/1988). *Gemeinschaft und Gesellschaft. Grundbegriffe der reinen Soziologie(Darmstadt,Wissenschaftliche uchgesellschaft)*. Reprint of 1935 edition.
- Tormo-Carbó, G., Seguí-Mas, E. and Oltra, V. (2018). Business Ethics as a Sustainability Challenge: Higher Education Implications. *Sustainability*, 10(8), 2717.
- Tormo-Carbó, G., Seguí-Mas, E. and Oltra, V. (2016). Accounting ethics in unfriendly environments: The educational challenge. *Journal of Business Ethics*, 135(1), 161-175.
- Tracy, K. (1995). Action-implicative discourse analysis. *Journal of Language and Social Psychology*, 14, 195–215.
- Tracy, S.J. (2013). *Qualitative Research Methods Collecting Evidence, Crafting Analysis, Communicating Impact*, Wiley Blackwell.
- Tracy, S.J. (2010). Qualitative quality: Eight “big-tent” criteria for excellent qualitative research. *Qualitative Inquiry*, 16, 837–851.
- Trevino, L., and K. Nelson. (2004). *Managing Business Ethics: Straight Talk About How to Do It Right*. Hoboken, NJ: Wiley.
- Tsui, J. and Windsor, C. (2001). Some Cross-Cultural Evidence on Ethical Reasoning, *Journal of Business Ethics*, 31(2), 143-150.
- Turnbull, D. (1997). Reframing science and other local knowledge traditions. *Futures* 29(6), 551–562.
- Tutu D.M., (1999). *No Future without Forgiveness*. London: Rider.
- Tweedie, D., Dyball, M., Hazelton, J. and Wright, S. (2013). Teaching global ethical standards: A case and strategy for broadening the accounting ethics curriculum. *Journal of Business Ethics*, 115(1), 1–15.
- UNESCO. (2012). *Language matters for the millennium development goals*. Bangkok: UNESCO.
- United Nations, (2015). *Universal Declaration of Human Rights*.
- United Nations, (2007). *United Nations Declaration on the Rights of Indigenous Peoples*.
- United Nations Development Programme (2020). *Human Development Report “The next frontier: Human development and the Anthropocene”*
- University of Zimbabwe. (2021). *Faculty of Business Management Sciences and Economics Undergraduate Minimum Bodies of Knowledge And Skills Final Copy 2021*

- Vadeboncoeur, J. (1997). Child development and the purpose of education: A historical context for constructivism in teacher education. In Richardson, V. (Ed.), *Constructivist Teacher Education: Building New Understandings*, The Falmer Press, 15-37.
- van der Kolk, B. (2019). Ethics matters: the integration of ethical considerations in management accounting textbooks, *Accounting Education*, 28(4), 426-443.
- van Jaarsveldt, L.C., de Vries, M.S. and Kroukamp, H.J. (2019). South African students call to decolonize science: Implications for international standards, curriculum development and public administration education. *Teaching Public Administration*, 37(1), 12–30.
- van Manen, M.V. (1997). *Researching lived experience: human science for an action sensitive pedagogy*. London and New York: Routledge Taylor and Francis Group.
- van Manen, M.V. (1990). *Researching lived experience: Human science for an action sensitive pedagogy*. Albany: State University of New York Press.
- Van Onzen, F. (2019). Book Review, Bryer, R. (2017) *Accounting for Value in Marx's Capital: The Invisible Hand*, in *Capital and Class*, 43(1).
- Van Zyl, L.E. (2014). *Research methodology for economic and management sciences*. Harlow: Pearson Education, Inc.
- Veatch, H. (1968). *For an ontology of moral*. Evanston, IL: Northwestern University Press.
- Velayutham, S. (2003). The accounting professions code of ethics: Is it a code of ethics or a code of quality assurance? *Critical Perspectives on Accounting*, 14(4), 483–503.
- Venter, E. (2004). The notion of Ubuntu and communalism in African educational discourse. *Studies in Philosophy and Education*, 23(2-3), 149-160.
- Venter, E. and de Villiers, C. (2013). The accounting profession's influence on academe: South African evidence. *Accounting, Auditing & Accountability Journal*, 26(8), 1246-1278.
- Verhoef, G. (2011). The state and the profession: Initiatives and responses to the organisation of the accounting profession in South Africa, 1904-1951, *Historia* 56(2), 19-42.
- Verhoef, G. and Samkin, G. (2017). The accounting profession and education: The development of disengaged scholarly activity in accounting in South Africa. *Accounting, Auditing & Accountability Journal*, 30(6), 1370-1398.
- Vigouroux, C.B. (2007). Trans-scription as a social activity: An ethnographic approach. *Ethnography*, 8(1), 61-97.
- Vinnicombe, T. and Park, D. (2007). The implications of Islamic jurisprudence for the International Harmonization of Accounting Standards. *Financial Reporting, Regulation & Governance*, 6(1), 1–23.
- Vogl, S. (2013). Telephone versus face-to-face interviews: Mode effect on semi structured interviews with children. *Sociological Methodology*, 43(1), 133-177.
- Vygotsky, L.S. (1987). *The Collected Works of L. S. Vygotsky*, 1, R. W. Rieber and A. S Carton (Eds), Plenum Press, New York and London.
- Vygotsky, L.S. (1962). *Thought and language*. Cambridge, MA: MIT Press.
- Wane, N.N. (2000). Indigenous Knowledge: Lessons from the Elders – A Kenyan Case Study. In G.J.S. Dei, B. L. Hall, and D.G. Rosenberg, (Eds.), *Indigenous Knowledges in Global Contexts: Multiple Readings of our World*, 54–69. Toronto: University of Toronto.

- Wa Thiong'o, N. (2012). Remembering Africa: Memory, restoration and African Renaissance. In H. Lauer and K. Anyidoho (Eds.), *Reclaiming the human sciences and humanities through African perspectives*, (11), 1519–1535. Accra: Sub-Saharan Publishers.
- Wa Thiong'o N. (2009). *Something torn and new : an African renaissance*, BasicCivitas Books, A Member of the Perseus Books Group.
- Wa Thiong'o N. (2003). Consciousness and African Renaissance: South Africa in the Black Imagination. In The fourth annual Steve Biko Memorial Lecture, University of Cape Town, South Africa. September.
- Wa Thiong'o, N. (1993). *Moving the Centre: The Struggle for Cultural Freedoms*. London: James Curry.
- Wa Thiong'o, N. (1986). *Decolonizing the Mind: The Politics of Language in African Literature*. London: Heinemann.
- WaThiong'o, N. (1981). *Decolonising the mind: The politics of language in African literature*, East African Educational Publishers Ltd., Nairobi.
- Wa Thiongo, N. (1964). *Weep Not Child*. London: Heineniann.
- Waddock, S. (2005). Hollow Men and Women at the Helm...Hollow Accounting Ethics? *Issues in Accounting Education*, 20(2), 145-150.
- Waghid, Y., Van Wyk, B., Adams, F. and November, L. (Eds.) (2005). *African (a) philosophy of education. Reconstructions and deconstructions*. Matieland: Stellenbosch University Printers. Department of Education Policy Studies (DEPS).
- Waldman, E., (2000). Teaching ethics in accounting: a discussion of cross-cultural factors with a focus on Confucian and Western philosophy. *Accounting Education*, 9 (1), 23-35.
- Walker, C.E. (1931). The history of the joint stock company, *The Accounting Review*, 6(2), 97-105.
- Wallerstein, I. (1995). The Modern World System and Evolution, *Journal of World Systems Research*, 19(1), 1-15
- Wallerstein, I. (1991). *Geopolitics and Geoculture: Essays on the Changing World-System*, Cambridge: Cambridge University Press.
- Wallerstein, I. (1988). The Modern World System as a Civilisation, *Thesis Eleven*, 20(1).
- Wallin, J. J. (2010). *A Deleuzian approach to curriculum: Essays on a pedagogical life*. New York: Palgrave Macmillan.
- Walsh, D. (2011). Moving beyond Widdowson and Howard: Traditional knowledge as an approach to knowledge. *International Journal of Critical Indigenous Studies*, 4(1), 2-11.
- Wells, P.K. (2018) How well do our introductory accounting textbooks reflect current accounting practice? *Journal of Accounting Education*, 42, 40-48.
- Wenger, M.S. and Hornyak, M.J. (1999). Team teaching for higher level learning: A framework for professional collaboration. *Journal of Management Education* 23(3), 311-327.
- West, A. (2018). After Virtue and Accounting Ethics, *Journal of Business Ethics*, 148:21-36.
- West, A. (2014). Ubuntu and Business Ethics: Problems, Perspectives and Prospects, *Journal of Business Ethics*, 121, 47-61.
- West, A. and Buckby, S. (2018). Ethics Education in the Qualification of Professional

- Accountants: Insights from Australia and New Zealand. *Journal of Business Ethics*, 1-20.
- West, B.P. (2003). *Professionalism and Accounting Rules*. New York, NY: Routledge.
- White, B.W. (1996). Talk about School: Education and the Colonial Project in French and British Africa, (1860-1960), *Comparative Education*, 32(1), 9-25.
- White, L. and Rhodeback, M. (1992). Ethical dilemmas in organisation development: a cross-cultural analysis, *Journal of Business Ethics*, 11, 663-70.
- Whitla, P. (2011). Integrating Ethics into International Business Teaching: Challenges and Methodologies in the Greater China Context, *Journal of Teaching in International Business*, 22(3), 168-184.
- Williams, J. and Elson, R.J. (2010a). The challenges and opportunities of incorporating accounting ethics into the accounting curriculum *Journal of Legal, Ethical & Regulatory Issues*, 13(1), 105-113.
- Williams, J., and Elson, R.J. (2010b). Improving ethical education in the accounting program: A conceptual course. *Academy of Educational Leadership Journal*, 14(4), 107.
- Williams, R.M. Jr. (1968). Values. In E. Sills (Ed.), *International Encyclopaedia of the Social Sciences*, New York, NY: MacMillan, 283-287.
- Wilson, A.N. (2002). *The falsification of Afrikan consciousness: Eurocentric history, psychiatry and the politics of white supremacy*. New York: Afrikan World InfoSystems.
- Wilson, B., Strong, J. and Mooney, K. (2016). An exploratory investigation of effective accounting ethics CPE, *Journal of International Business Disciplines*, 11(2), 48-59.
- Wilson, S. (2008). *Research is ceremony: indigenous research methods*. Halifax, NS, Canada: Fernwood Publishing.
- Wilson, V. (2012). Research methods: Interviews. *Evidence Based Library and Information Practice*, 7(2), 96-98.
- Win, Y.Y., Ismail, S. and Abdul Hamid, F. (2014). Malaysian Accounting Educators' Perceptions on Ethics Education in the Accounting Curriculum. *Malaysian Accounting Review*, 13(1).
- Winberg, S. and Winberg, C. (2017). Using a social justice approach to decolonize an engineering curriculum. In *2017 IEEE Global Engineering Education Conference (EDUCON)*, 248–254.
- Winjum, J.O. (1971). Accounting and the rise of capitalism: an accountant's view. *Journal of Accounting Research*, 333–50.
- Wiredu, K. (2012). African Religions. In Chad Meister, Paul Copan (Eds.) *The Routledge Companion to Philosophy of Religion*, <https://www.routledgehandbooks.com/doi/10.4324/9780203813010.ch3>, 29-38. Accessed 16 December 2021.
- Wiredu, K. (2010). African religions from a philosophical point of view. In Taliaferro, C., Draper, P. and Quinn, P.L. (Eds). *A Companion to Philosophy of Religion*. 34–43. Oxford: Blackwell.
- Wiredu, K. (1996). *Cultural Universals and Particulars : An African Perspective*, Indiana University Press.
- Wiredu, K. (1995). Are there Cultural Universals? *The Monist*, January, 78(1), 52-64. Oxford University Press Stable URL: <https://www.jstor.org/stable/27903418>

- Wiredu, K. (1992a). The Moral Foundations Of An African Culture. In K. Wiredu and K. Gyekye (Eds.), *Person And Community, Ghanaian Philosophical Studies, I*, The Council for Research in Values and Philosophy, 193-206.
- Wiredu, K. (1992b). Formulating Modern Thoughts in African Languages: Some Theoretical Considerations. In Valentin Mudimbe (Ed.), *The Surreptitious Speech: Présence Africaine and the Politics of Otherness, 1947–1948*, 301–32. Chicago, IL: University of Chicago Press.
- Woermann, M. (2022). Africa Business Ethics, Past Contributions and Future Challenges and Possibilities. In Jonathan O. Chimakonam, Luis Cordeiro-Rodrigues, *African Ethics : A Guide to Key Ideas*, 273-293.
- Wolf, M. (2009). 'Seeds of its own destruction'. *Financial Times*.
- Wolfe, A. (1993). 'We've had enough business ethics'. *Business Horizons*, May–June 1–3.
- World Bank, (2011). *Zimbabwe, Report on the Observance of Standards and Codes (ROSC): Accounting and Auditing*.
- Wright, M. (1995). Can moral judgment and ethical behaviour be learned, *Management Decision* 33(10), 17–28.
- Yakub, M. and Osei, W.A. (2020). Nzema Proverbs and Sayings About Hard-Work, Perseverance and Self-Reliance, *Studies in Literature and Language*, 20(2), 21-28.
- Yamey, B.S. (2005). The historical significance of double-entry bookkeeping: some non-Sombartian claims. *Accounting Business and Financial History*, 15(1), 77–88.
- Yamey, B.S. (1964). Accounting and the rise of capitalism: further notes of a theme by Sombart. *Journal of Accounting Research* 2(2), 117–36.
- Yamey, B.S. (1949). Scientific bookkeeping and the rise of capitalism. *The Economic History Review*, 1(2/3), 99-113.
- Yin, R.K. (2013). *Case study research: Design and methods*. Sage Publications.
- Yin, R.K. (2009). *Case study research: Design and methods*, 4<sup>th</sup> edition. Los Angeles: Sage Publications.
- Young, J.J. (2006). Making up users. *Accounting, Organizations and Society*, 31, 579–600.
- Young, J.J. (2003). Constructing, persuading and silencing: The rhetoric of accounting standards. *Accounting, Organizations and Society*, 28(6), 621–638.
- Zeff, S.A. (2016). Accounting textbooks as change agents: Finney's intermediate and Finney and Miller's intermediate from 1934 to 1958, *Accounting Historians Journal*, 43(1), 59-77.
- Zhang, Y. and Andrew, J. (2021). Financialisation and the Conceptual Framework: An update, *Critical Perspectives on Accounting*, 88, (2022) 102322. <https://doi.org/10.1016/j.cpa.2021.102322>
- Zimbabwe Council For Higher Education, (2017). *Zimbabwe Credit Accumulation And Transfer System (ZIMCATS) Guidance On Programme Design And Credit Weighting In Higher Education*
- Zimbabwe Government (2013). *Constitution of Zimbabwe Amendment (No 20)*, Government Printers.
- Zimbabwe Government, (1995). *Public Accountants and Auditors Act* [Chapter 27:12]

## APPENDIX A: INTERVIEW SCHEDULE-ACCOUNTANCY FACULTY

### Introduction

My name is Togara Warinda and I am a PhD student with the University of South Africa. Sir/Madam. I have come to interview you in pursuance of our earlier discussion to which you gave consent. I would like to ask you some questions about accounting ethics in curricula of undergraduate accounting students and the ongoing education sector reforms in Zimbabwe.

This information will be used for my PhD thesis and any related papers that may be required. The interview should take about 1 hour. I will be taking notes and also audio recording the interview, but your responses will remain anonymous.

Without wasting much of your valuable time can we start the interview?

### Interview

#### A. How is accounting ethics currently taught at your university?

- a. Is accounting ethics part of your degree programme if so where is it taught?
- b. Which areas/topics are covered?
- c. What guides you in deciding the content?
- d. To what extent do you take into account IFAC pronouncements on accounting ethics education?
- e. How is accounting ethics taught?

#### B. What views exist on the inclusion of Hunhu in accounting ethics curricula?

- a. Seeing that you do not have accounting ethics what are your views on introducing it into curricula? Why and why not?
- b. What do you feel about introducing Hunhu as a way of making accounting ethics suit the community of practice and culture of Zimbabwe?
- c. In your opinion, do the IFAC fundamental values speak to our Zimbabwean context?

OR

- ai. Would you be comfortable adding additional content in your accounting ethics curricula? Why and why not?
- bi. What do you feel about introducing Hunhu as a way of making accounting ethics suit the community of practice and culture of Zimbabwe?
- ci. In your opinion, do the IFAC fundamental values speak to our Zimbabwean context?

#### C. In light of requirement to anchor the whole education system in Hunhu in Zimbabwe, what suggestions are there of how Hunhu might be included in accounting undergraduate curricula?

- a. Should Hunhu be part of accounting ethics or a separate course? And why?
- b. What are the key values that should constitute Hunhu?
- c. Who should be teaching Hunhu and why?

### Closing

Well, it has been a pleasure finding out more about you. Let me briefly summarise the information that I have recorded during our interview.

(Researcher provides a brief summary)

I appreciate the time you took for this interview. Is there anything else you think would be helpful for me to know which has not been covered in the interview?

I should have all the information I need. Would it be alright to call you if there is need for clarification on any issue covered in this interview?

Thank you

## **APPENDIX B: INTERVIEW SCHEDULE PRACTISING ACCOUNTANTS**

### **Introduction**

My name is Togara Warinda and I am a PhD student with the University of South Africa. Sir/Madam, I have come to interview you in pursuance of our earlier discussion to which you gave consent. I would like to ask you some questions about accounting ethics in curricula of undergraduate accounting students and the ongoing education sector reforms in Zimbabwe.

This information will be used for my PhD thesis and any related papers that may be required. The interview should take about 1 hour. I will be taking notes and also audio recording the interview, but your responses will remain anonymous. Without wasting much of your valuable time can we start the interview?

### **Interview**

- A. What views exist on the inclusion of Hunhu in accounting ethics curricula?**
- a. What are your views on introducing accounting ethics into curricula? Why and why not?
  - b. What should be the main areas covered in accounting ethics and why?
  - c. What do you feel about introducing Hunhu as a way of making accounting ethics suit the community of practice and culture of Zimbabwe?
  - d. In your opinion, do the IFAC fundamental values speak to our Zimbabwean context?
- B. In light of requirement to anchor the whole education system in Hunhu in Zimbabwe, what suggestions are there of how Hunhu might be included in accounting undergraduate curricula?**
- a. Should Hunhu be part of accounting ethics or a separate course? And why?
  - b. What are the key values that should constitute Hunhu?
  - c. Who should be teaching Hunhu and why?

### **Closing**

Well, it has been a pleasure finding out more about you. Let me briefly summarise the information that I have recorded during our interview.

(Researcher provides a brief summary)

I appreciate the time you took for this interview.

Is there anything else you think would be helpful for me to know which has not been covered in the interview?

I should have all the information I need. Would it be alright to call you if there is need for clarification on any issue covered in this interview?

Thank you



## **APPENDIX C: INTERVIEW SCHEDULE-PHILOSOPHY FACULTY AND OTHERS**

### **Introduction**

My name is Togara Warinda and I am a PhD student with the University of South Africa. Sir/Madam, I have come to interview you in pursuance of our earlier discussion to which you gave consent. I would like to ask you some questions about accounting ethics in curricula of undergraduate accounting students and the ongoing education sector reforms in Zimbabwe.

This information will be used for my PhD thesis and any related papers that may be required. The interview should take about 1 hour. I will be taking notes and also audio recording the interview, but your responses will remain anonymous.

### Interview

- A. What views exist on the inclusion of Hunhu in accounting ethics curricula?**
- a. What are your views on introducing accounting ethics into curricula? Why and why not?
  - b. What should be the main areas covered in accounting ethics and why?
  - c. What are your feelings about teaching of Hunhu to undergraduate students in Zimbabwean universities?
  - c. What do you feel about introducing Hunhu as a way of making accounting ethics suit the community of practice and culture of Zimbabwe?
  - d. Currently accountants are guided by IFAC values. Do you feel these speak to our Zimbabwean context?
- B. In light of the requirement to anchor the whole education system in Hunhu in Zimbabwe, what suggestions are there of how Hunhu might be included in accounting undergraduate curricula?**
- a. Should Hunhu be part of accounting ethics or a separate course? And why?
  - b. What are the key values that should constitute Hunhu?
  - c. Do the values above have a universal meaning or have unique meaning under Hunhu?
  - d. Who should be teaching Hunhu and why?

### **Closing**

Well, it has been a pleasure finding out more about you. Let me briefly summarise the Information that I have recorded during our interview.

(Researcher provides a brief summary.)

I appreciate the time you took for this interview.

Is there anything else you think would be helpful for me to know which has not been covered in the interview?

I should have all the information I need. Would it be alright to call you if there is need for clarification on any issue covered in this interview?

Thank you

## APPENDIX D: ETHICS CLEARANCE



### UNISA COLLEGE OF GRADUATE STUDIES ETHICS REVIEW COMMITTEE

Date: 06 March 2018

Dear Togara Warinda

ERC Reference#: 2018/CGS/01/R

Name : Torinda Warinda

Student #: 8311528

**Decision: Ethics Approval from  
March 2018 to March 2023**

**Researcher(s):** Togara Warinda  
University of Zimbabwe  
[twarinda@commerce.uz.ac.zw](mailto:twarinda@commerce.uz.ac.zw)  
+2634303211

**Supervisor (s):** Prof Neil Eccles  
[ecclens@unisa.ac.za](mailto:ecclens@unisa.ac.za)  
+27124334651

**Working title of research:**

EXPLORING HUNHU AS AN ALTERNATIVE TO WESTERN PHILOSOPHIES IN THE  
ACCOUNTING ETHICS UNDERGRADUATE CURRICULA IN ZIMBABWEAN  
UNIVERSITIES

**Qualification:** PhD

Thank you for the application for research ethics clearance by the Unisa College Of Graduate Studies Ethics Review Committee for the above mentioned research. Ethics approval is granted for low Risk PhD studies 5 years.

*The **low risk application** was **reviewed** by the CGS Ethics Review Committee on [date of receiving all reviewer reports or decision date] in compliance with the Unisa Policy on Research Ethics and the Standard Operating Procedure on Research Ethics Risk Assessment.*

The proposed research may now commence with the provisions that:

1. The researcher(s) will ensure that the research project adheres to the values and principles expressed In the UNISA Policy on Research Ethics.



University of South Africa  
Preller Street, Muckleneuk Ridge, City of Tshwane  
PO Box 392 UNISA 0003 South Africa  
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150  
[www.unisa.ac.za](http://www.unisa.ac.za)

2. Any adverse circumstance arising in the undertaking of the research project that is relevant to the ethicality of the study should be communicated in writing to the CGS Committee.
3. The researcher(s) will conduct the study according to the methods and procedures set out in the approved application.
4. Any changes that can affect the study-related risks for the research participants, particularly in terms of assurances made with regards to the protection of participants' privacy and the confidentiality of the data, should be reported to the Committee in writing, accompanied by a progress report.
5. The researcher will ensure that the research project adheres to any applicable national legislation, professional codes of conduct, institutional guidelines and scientific standards relevant to the specific field of study. Adherence to the following South African legislation is important, if applicable: Protection of Personal Information Act, no 4 of 2013; Children's act no 38 of 2005 and the National Health Act, no 61 of 2003.
6. Only de-identified research data may be used for secondary research purposes in future on condition that the research objectives are similar to those of the original research. Secondary use of identifiable human research data require additional ethics clearance.
7. No field work activities may continue after the expiry date (06 March 2023). Submission of a completed research ethics progress report will constitute an application for renewal of Ethics Research Committee approval.

*The reference number **2018/CGS/01/JR** should be clearly indicated on all forms of communication with the intended research participants, as well as with the Committee.*

Yours sincerely,  
Signature

Chair of CGS ERC  
E-mail: [mokiwsa@unisa.ac.za](mailto:mokiwsa@unisa.ac.za)  
Tel: (012) 337-6188

Executive Dean :  
Tel: (012) 429-xxx

## APPENDIX E: PARTICIPANT INFORMATION AND CONSENT FORM

Date.....

Title: **Exploring Hunhu as an alternative to western philosophies in accounting ethics undergraduate curricula in Zimbabwean universities.**

Dear Prospective Participant

My name is Togara Warinda and I am doing research together with Professors Eccles and Mungwini, towards a PhD degree at the University of South Africa. We are inviting you to participate in a study entitled "*Exploring Hunhu as an alternative to western philosophies in accounting ethics undergraduate curricula in Zimbabwean universities*".

### **WHAT IS THE AIM/PURPOSE OF THE STUDY?**

The aim of this study is to explore perspectives of the potential of using Hunhu as an alternative to western philosophies in accounting ethics undergraduate curricula in Zimbabwean universities.

### **WHY AM I BEING INVITED TO PARTICIPATE?**

I am specifically interested in the perspectives of the potential for using Hunhu in accounting ethics curricula from three key groups:

1. Practising accountants in Zimbabwe;
2. Accountancy faculty in Zimbabwean universities;
3. Philosophy faculty in Zimbabwean universities.

You are being invited to participate as a <practising accountant/member of an accountancy faculty/member of a philosophy faculty>.

### **WHAT IS THE NATURE OF MY PARTICIPATION IN THIS STUDY /WHAT DOES THE RESEARCH INVOLVE?**

Your input to the study will be through a semi-structured interview conducted by the researcher at the most convenient time and place to you. It is anticipated that the interviews will take about **1 hour**.

### **CAN I WITHDRAW FROM THIS STUDY?**

Your participation in this study is voluntary and you are under no obligation to consent to participation. You are free to withdraw at any time and without giving a reason.

### **WHAT ARE THE POTENTIAL BENEFITS OF TAKING PART IN THIS STUDY?**

There will be no direct benefit to you for your participation in this study. However, the researchers hope that the information obtained from this study will contribute to the body of knowledge on teaching accounting ethics and in particular the teaching of accounting ethics informed by an African worldview in the form of Hunhu.

### **WHAT IS THE ANTICIPATED INCONVENIENCE OF TAKING PART IN THIS STUDY?**

We do not anticipate any inconvenience associated with your participation in this study beyond the loss of time due to participation.

### **WILL WHAT I SAY BE KEPT CONFIDENTIAL?**

Every effort will be made by the researcher to preserve your confidentiality. You will be assigned a participant code number and you will be referred to in this way in the data, any publications, or other research reporting. Notes, interview transcriptions, recordings and any other material containing identifying participant information may be reviewed by people responsible for making sure that research was done properly. These may include a transcriber, external coder, and members of the Research Ethics Committee. In all such cases, a formal confidentiality agreement will be signed before access to any material will be granted. Participants may request a copy of the interview transcription.

### **HOW WILL INFORMATION BE STORED?**

Notes, hard copies of interview transcriptions, recordings and any other identifying participant material will be kept in a locked filing cabinet in the personal possession of the researcher for a period of five years. Electronic materials containing identifying participant information will be stored in a password-protected folder on the hard drive of the personal computer of the researcher for a period of five years. Computer files

will not be saved on any server. Future use of the stored data will be subject to further research ethics review and approval if applicable.

### **HAS THE STUDY RECEIVED ETHICAL APPROVAL?**

This study has received written approval from the Research Ethics Committee of the College of Graduate Studies, Unisa. A copy of the approval letter can be obtained from the researcher if you so wish.

### **HOW WILL I BE INFORMED OF THE FINDINGS/RESULTS?**

If you would like to be informed of the final research findings, please indicate this to the researcher at any stage during the research process.

### **HOW CAN I GET FURTHER INFORMATION?**

Should you require any further information or want to contact the researcher about any aspect of this study, please contact Togara Warinda at +2634303211 or at [twarinda@commerce.uz.ac.zw](mailto:twarinda@commerce.uz.ac.zw).

Should you have concerns about the way in which the research has been conducted, you may contact Prof Neil Eccles at +27 12 433 4651 or at [ecclens@unisa.ac.za](mailto:ecclens@unisa.ac.za).

Thank you for taking time to read this information sheet and for participating in this study.

Kind regards

Togara Warinda

## CONSENT TO PARTICIPATE IN THIS STUDY

I, \_\_\_\_\_ (participant name), confirm that the person asking my consent to take part in this research has told me about the nature, procedure, potential benefits and anticipated inconvenience of participation.

I have read (or had explained to me) and understood the study as explained in the information sheet.

I have had sufficient opportunity to ask questions and am prepared to participate in the study.

I understand that my participation is voluntary and that I am free to withdraw at any time without penalty (if applicable).

I am aware that the findings of this study will be anonymously processed into a research report, journal publications and/or conference proceedings.

I agree to the recording of the interview.

Participant name & surname..... (please print)

Participant signature.....Date.....

Researcher's name & surname.....(please print)

Researcher's signature.....Date.....

## APPENDIX F: UNIVERSITY E BUSINESS ETHICS MODULE OUTLINE

### DEPARTMENT OF MARKETING AND ACCOUNTING COURSE OUTLINE

**COURSE NARRATION:** BUSINESS ETHICS  
**COURSE CODE:**  
**LECTURER:**  
**CONDUCT HOURS:** 36 hrs  
**LECTURE TIMES:** To be advised in accordance with the nature of the group.  
**EMAIL:**  
**CELL:**

#### COURSE DESCRIPTION

This course is designed to equip students for proper decision making and character building within the business realm. It seeks to address ultimate questions about the good life, the good person, the society and an ethical business entity. It stresses the benefits to be gained from moral excellence at individual, societal and business levels. Since morality is central to most concepts of human fulfilment, it is therefore critical and indispensable to a continued human existence. The course makes an attempt at integrating ethical theories with issues related to social, politics, business, medical and media fraternities but all under one banner; **business ethics**. The thrust of the course does not consider the above listed fields as special in divisions of ethics isolated unto themselves, but rather parts of the basic moral and contractual agreements underlying all politico socio - economic relations.

#### AIMS

To enable the students to:

- 1) Appreciate the importance of ethics to the individual and to the business world as a whole.
- 2) Develop an awareness of the most pressing business issues of our time.
- 3) Critically examine current efforts aimed at resolving business ethical dilemmas in light of the ethical perspectives as proffered by the variant theorems.

#### TOPIC OUTLINE

##### 1 DEFINITION OF KEY TERMS;

- philosophy
- Morality
- Morality as a ubiquitous phenomenon
- Ethics
- Business ethics

##### 2 SOURCES OF ETHICS



- Tradition
- Scripture
- Conscience

### **3 DISTINCTIONS IN THE DEVELOPMENT OF ETHICS**

- Descriptive ethics
- Normative ethics
- Meta- ethics or analytical ethics
- Applied ethics

### **4 DEVELOPMENT OF MORAL RESPONSIBILITY WITHIN A BUSINESS ENTITY**

- Rossouw, D

### **5 ETHICAL THEORIES**

- Plato: Theory of Justice
- Aristotle: Virtue theory-building a good character
- Immanuel Kant: Deontological systems
- Epicurus: Teleological systems (Utilitarianism)
- Relativism: -Thomas Hobbes: Egoism  
-David Hume: Emotivism
- Ubuntu/Hunhu

### **6. DEVELOPMENT AS FREEDOM**

- Sen on development as freedom
- Individual rights
- Corporate rights

### **7. STOCKHOLDER AND STAKEHOLDER THEORY**

- Shareholder
- Consumers
- Employees
- Suppliers
- Competitors

### **8. EMPLOYMENT AT WILL**

- Origins
- Essence and Moral Implications for a Business entity

### **9. INSIDER TRADER AND KICK BACK**

- The practise
- Moral challenges

### **10. MEDIA**

- Three Functions of media
- Media censorship
- Advertisement

## **11. CORPORATE SOCIAL RESPONSIBILITY**

- Nature
- Moral challenges

## **12. HIV and AIDS at the Workplace**

- Compulsory testing and disclosure
- Moral dilemma

## **13. WORKERS' RIGHTS**

- Origins and essence of human rights
- Moral dilemma at the workplace

## **14. WHISTLEBLOWING**

- Nature
- Types and factors
- Moral dilemma

## **METHODS/STRATEGIES OF TEACHING**

- 1) Lectures
- 2) Tutorials

## **STUDENT ASSESSMENT**

The student will write two assignments, in some cases there will be group presentations/assignments or unannounced in-class tests and the average will constitute 30% of the final mark. The assignment topics are to be selected from the two sets of questions below.

## **SEMESTER ASSIGNMENTS**

### ***ASSIGNMENT 1***

- a) Discuss the view that ethics is ubiquitous and homocentric.

***Or***

- b) Justify how the ethics of **Utilitarianism** can be a remedy to the problem of corruption in Zimbabwe.

***Due Date: 5 April 2018***

### ***ASSIGNMENT 2***

- a) 'Workers' rights are at a stake in Zimbabwe'. Evaluate this assertion.

***Or***

- b) Give an ethical appraisal of corporate responsibility.

***Due Date: 19 April 2018***

## **EXAMINATION**

Candidates will write a 3 hour paper toward the end of the semester. They will be required to answer three questions. The examination's weight is 70% of the final mark.

## APPENDIX G: UNIVERSITY A ADVANCED AUDITING MODULE OUTLINE

### FACULTY OF COMMERCE

### DEPARTMENT OF ACCOUNTANCY

Semester: February – July

Lecturer:

#### Advanced Auditing 1 Course Outline

#### Course Aims and Objectives

To enable students to gain insight into and obtain an appreciation of advanced theory of auditing.

#### Course Outline

Week	Lecture (Hrs)	Content
1	1 (2)	<ul style="list-style-type: none"><li>• Rights and duties of the auditor</li><li>• List and explain information pertaining to the auditing profession and the position of an auditor.</li></ul>
	2(2)	<ul style="list-style-type: none"><li>• Explain the nature and rationale of professional ethics</li><li>• Explain the regulatory and standard setting procedures</li><li>• Analyse and assess the responsibilities, rights and duties of an auditor</li></ul>
2	3 (2)	<b>Appointment of Auditor</b> <ul style="list-style-type: none"><li>• A change in professional appointment, resignation/dismissal of the auditor or the filling of casual vacancy</li><li>• The provision of the Companies Act regarding appointment, removal and resignation of auditors</li><li>• First appointment of auditor</li><li>• Annual appointment of auditor</li><li>• Casual vacancies</li></ul>
	4 (2)	<b>Disqualification for appointment as auditor</b> <ul style="list-style-type: none"><li>• Removal</li><li>• Resignation</li><li>• Professional conduct regarding professional appointments</li><li>• Procedures for accepting professional appointments</li><li>• Guidelines for incoming auditors</li><li>• Previous audited accounts</li><li>• Changes in basis of accounting</li><li>• Changes in appointment during the financial year</li><li>• Engagement letters</li></ul>
3	5(2)	<b>Fraud and Error</b> <ul style="list-style-type: none"><li>• What comprises fraud or an error</li></ul>

		<ul style="list-style-type: none"> <li>• The auditor's duty with regard to fraud and errors</li> <li>• The auditor's attitude to the risk of fraud and error</li> <li>• The procedures the auditor should follow when his suspicions are aroused.</li> </ul>
	6(2)	<ul style="list-style-type: none"> <li>• Discuss the development of the law relating to auditor's liability for fraud</li> <li>• Discuss negligent performance of duties by the auditor</li> <li>• Assess whether the auditor applied the care and skill which a reasonable, competent, careful and cautious auditor would use</li> </ul>
4	7 (2)	<p><b>The audit processes</b></p> <ul style="list-style-type: none"> <li>• Pre-engagement activities</li> <li>• Perform new client investigation or consider change in circumstances of existing client</li> <li>• Determine skills and competence requirements</li> <li>• Establish terms of engagement (engagement letter)</li> </ul>
	8(2)	<ul style="list-style-type: none"> <li>• Planning activities</li> <li>• Acquire knowledge of the entity's business</li> <li>• Obtain understanding of the accounting system and related internal controls of the entity</li> <li>• Study and document internal controls</li> <li>• Perform risk analysis</li> <li>• Assess inherent and control risk</li> </ul>
5	9(2)	<ul style="list-style-type: none"> <li>• Consider and calculate materiality limits</li> <li>• Formulate an audit approach</li> <li>• Compliance and substantive procedures</li> <li>• Perform compliance procedures</li> <li>• Perform substantive procedures</li> <li>• Evaluating, concluding and reporting activities</li> </ul>
	10(2)	<ul style="list-style-type: none"> <li>• Perform an overall review of financial information</li> <li>• Evaluate the effect of unresolved audit differences on the audit report</li> <li>• Conclude on the results of the audit as a whole</li> <li>• Issue audit report</li> </ul>
6	11(2)	<p><b>Audit risk</b></p> <ul style="list-style-type: none"> <li>• Inherent risk</li> <li>• Control risk</li> <li>• Detection risk</li> <li>• Engagement risk</li> </ul>
	12 (2)	<p><b>Audit evidence</b></p> <ul style="list-style-type: none"> <li>• Evidence maybe; obtained by the auditor himself, external evidence from third parties, internal evidence</li> <li>• Inspect (documents, minutes, articles etc)</li> <li>• Enquire (of management, attorneys etc)</li> <li>• Confirm (by requesting confirmation from a third party.</li> </ul>
7	13(2)	<ul style="list-style-type: none"> <li>• Re-perform (calculations)</li> </ul>

		<ul style="list-style-type: none"> <li>• Compare (balances or when performing analytical review)</li> <li>• Observe (compliance with internal control)</li> <li>• Evaluate (results of audit tests)</li> <li>• Assess audit risk, materiality etc)</li> </ul>
	14(2)	<b>Working papers</b> <ul style="list-style-type: none"> <li>• Documentation of work performed</li> <li>• Assistance in the performance of an audit</li> <li>• Documentary support for the opinion of the auditor</li> </ul>
8	15 (2)	<b>Audit planning</b> <ul style="list-style-type: none"> <li>• Devotion of appropriate attention to important areas of the audit</li> <li>• Prompt identification of potential problems</li> </ul>
	16(2)	<ul style="list-style-type: none"> <li>• Proper utilisation of audit assistance</li> <li>• Proper coordination of work done by other auditors and specialists</li> <li>• Timeous completion of work</li> </ul>
9	17 (2)	<ul style="list-style-type: none"> <li>• Internal control procedures that would provide adequate control over the transaction cycle</li> <li>• Controls in computer-based system</li> </ul>
	18(2)	<ul style="list-style-type: none"> <li>• Study and evaluation of accounting systems and internal controls</li> <li>• Performance of auditing procedures</li> </ul>
10	19 (2)	<ul style="list-style-type: none"> <li>• Compliance and substantive procedures</li> <li>• Have internal control procedures been consistently applied during the period under review.</li> </ul>
	20(2)	<ul style="list-style-type: none"> <li>• Have internal control procedures been carried out by appropriate and authorised persons</li> <li>• Have internal control procedure been performed as they were designed to be performed</li> </ul>
11	21(2)	<ul style="list-style-type: none"> <li>• Tutorial</li> </ul>
	22(2)	<ul style="list-style-type: none"> <li>• In-class</li> </ul>
12	23 (2)	<ul style="list-style-type: none"> <li>• Audit Sampling (an overview of all sampling methods)</li> </ul>
	24 (2)	<ul style="list-style-type: none"> <li>• Audit reporting</li> </ul>
13		<ul style="list-style-type: none"> <li>• Revision</li> </ul>
14		<ul style="list-style-type: none"> <li>• Exam</li> </ul>
15		<ul style="list-style-type: none"> <li>• Exam</li> </ul>

### Assessment

Course Work: 1 assignment and 2 tests weighing 30% and the final examination weighted to 70% of the overall mark.

# APPENDIX H: UNIVERSITY A AUDITING PRINCIPLES MODULE OUTLINE

## DEPARTMENT OF ACCOUNTANCY

SEMESTER: FEBRUARY TO JULY

---

### AUDITING PRINCIPLES AND PROCEDURES 1 (AC 205) COURSE OUTLINE

---

**LECTURER:**

**CONSULTING TIME:** Friday, 1400 hrs – 1500 hours or by appointment

**COURSE AIM:**

This is an introductory course aimed at introducing students to basic principles and techniques of auditing with emphasis on the provisions of the Companies Act, Chapter 24:03, International Standards on Auditing (ISAs) Professional Code of Ethics and the practical applications.

**COURSE OBJECTIVES:**

On completion of this course, students should be able to:

- Appreciate the nature and scope of auditing and its importance in the current environment.
- Develop an understanding of the legal provisions governing the audit profession and process.
- Apply some of the concepts and techniques propounded to practical situations.

**COURSE ASSESSMENT**

The overall mark is made up of coursework (30%) and a three-hour end of semester examination paper (70%). Coursework consists of one (1) written assignment and two (2) in-class tests of which a student must attain at least 40% as a prerequisite to sit for examinations.

**COURSE OUTLINE**

WEEK	LECTURE (Hours)	CONTENT
1	1(2)	<b>INTRODUCTION</b> <ul style="list-style-type: none"><li>• Brief history of auditing</li><li>• Need for auditing- stewardship accounting;</li><li>• The distinction between auditing and accounting;</li><li>• Types of audits</li></ul>
	2(2)	<b>INTERNATIONAL STANDARDS ON AUDITING (ISA 120)</b> <ul style="list-style-type: none"><li>• Auditing Standards</li><li>• Auditing Guidelines</li></ul>

2	3(2)	<b>RELATIONSHIPS BETWEEN DIRECTORS, MEMBERS AND AUDITORS</b> <ul style="list-style-type: none"> <li>• Responsibilities of Directors vis-à-vis the external audit</li> <li>• Responsibilities of members vis-à-vis the external audit</li> <li>• Responsibilities of auditor</li> </ul>
2/3	4(4)	<b>THE AUDITOR AND THE COMPANIES AND OTHER BUSINESS ENTITIES ACT, CHAPTER 24:31</b> <ul style="list-style-type: none"> <li>• The Appointment of Auditor- Section 191</li> <li>• Removal of Auditor- Section 191</li> <li>• Disqualification for Appointment as Auditor- Section 192</li> <li>• Duties of Auditor: <ul style="list-style-type: none"> <li>- Statutory duties - Section 191</li> <li>- Fiduciary duties – as per common law</li> </ul> </li> <li>• Auditors rights/powers</li> <li>• Auditing and other services</li> </ul>
3	5 (2)	<b>TUTORIAL 1</b>
4	6(2)	<b>PROFESSIONAL ETHICS</b> <ul style="list-style-type: none"> <li>• Fundamental principles</li> <li>• Independence</li> <li>• Conflict of interest</li> </ul>
4	7(2)	<b>AUDIT ENGAGEMENT (ISA 210)</b>
5	8(4)	<b>AUDIT EVIDENCE (ISA 500)</b> <ul style="list-style-type: none"> <li>• Financial statements assertions</li> <li>• The concepts of Sufficiency, Relevance and Reliability of Audit Evidence</li> <li>• Types of audit evidence</li> <li>• Techniques/procedures of obtaining audit evidence</li> </ul>
6	9(2)	<b>AUDIT DOCUMENTATION (ISA 230)</b> <ul style="list-style-type: none"> <li>• Working papers</li> <li>• Purpose of preparing working papers</li> <li>• The form and content of working papers</li> <li>• Ownership, custody and retention of working papers</li> </ul>
6	10 (2)	<b>TUTORIAL 2</b>
7	11(2)	<b>AUDIT RISK (ISA 400)</b> <ul style="list-style-type: none"> <li>• Components of Audit Risk</li> <li>• Relationship between materiality and Audit Risk</li> </ul>
7	12 (2)	<b>INTERNAL CONTROLS (ISA 315)</b> <ul style="list-style-type: none"> <li>• Definition and purposes of internal controls</li> <li>• Components of internal control structure</li> <li>• Control environment</li> <li>• Types of internal controls</li> </ul>

8	13(2)	<b>FRAUD AND ERROR (ISA 240)</b> <ul style="list-style-type: none"> <li>• Definition of Fraud and Error</li> <li>• Responsibility of Management</li> <li>• Responsibility of the Auditor</li> </ul>
8	14(2)	<b>THE INTERNAL AUDIT FUNCTION</b> <ul style="list-style-type: none"> <li>• Scope and objectives of Internal Audit</li> <li>• Essential elements for internal Audit to be effective</li> <li>• Relationships between Internal and External Auditors</li> <li>• Reliance and scope of reliance on the work of Internal Auditors by External Auditors</li> </ul>
9	15(2)	<b>TUTORIAL 3</b>
9	16(2)	<b>AUDITING IN A COMPUTERIZED ENVIRONMENT (ISA 410)</b> <ul style="list-style-type: none"> <li>• Definition of Computer Information System Environment (CIS Environment)</li> <li>• Skills and Competence requirements</li> <li>• Planning</li> <li>• Risk and Internal Control Characteristics of Computer Environment</li> <li>• Computer Audit Approaches: <ul style="list-style-type: none"> <li>- Auditing around the computer</li> <li>- Auditing through the computer</li> </ul> </li> <li>• Challenges encountered in the audit of small computerized enterprises.</li> </ul>
10	17(4)	1. Group presentations
11	18(4)	2. Group presentations
12	19(2)	3. Tutorial 4
12	20(2)	4. In-class test
13	21(4)	5. Revisions
14	22(4)	6. Revisions
15		<b>EXAMINATION</b>

NAME.....

SIGNATURE.....DATE.....

**APPROVED BY THE DEAN**

NAME.....

SIGNATURE.....DATE.....



## APPENDIX I: UNIVERSITY C AUDITING-INTRODUCTORY MODULE OUTLINE

### AN INTRODUCTION TO PERFORMING THE AUDIT PROCESS

#### Course Assessment

Course work (Written)	30%
Examination	70%
Total	100%

At the end of the semester, you are going to write a 3-hr examination. Re call exam

#### Important rules of the module

1. Answer in point form (very important)
2. Skip a line after each point
3. Write legibly
4. Answer each question on a separate page
5. Use tabular format (wherever possible)

#### A. Introduction to Auditing

- Overall Audit objective (ISA 200: 3)
- Basic Auditing premise
- Introduction to Auditing
- Limitations of an Audit
- The Audit risk Model
- Professional skepticism

#### B. The Code of Professional Conduct

- Fundamental Principles
- Threats to Fundamental Principles
- Safeguards to reduce threat

#### C. The Audit Process

- Preliminary engagement activities ISA 210, 220
- Planning (Establish audit strategy & plan) ISA 300, 315,320,330)
- Obtain audit evidence( SARs,TOCs,SPs)
- Evaluate, conclude and report

#### D. Auditor's responsibility iro Fraud (ISA 240)

- Fraud detection
- How occupational Fraud is committed
- The Fraud Triangle
- Audit documentation (ISA 230)
- ISA 260 Communicating with Those Charged with Governance

#### E. Obtain Audit Evidence ISA 500

- Reliability of Audit Evidence
- Analytical Procedures ISA

- Substantive procedures – Test of detail
  - Standard Documentation
  - Audit approach
  - Direction of testing
  - Audit objectives ( Income Audit)
  - Test of controls
  - Using the work of internal auditors ISA 610
  - Using the work of an expert ISA 620
  - Going concern ISA 570
  - Forming an opinion ISA 700
- F. Communicating Key Audit Matters in the Auditor’s Report ISA 701
- G. Modifications to the Audit opinion ISA 705
- H. Emphasis of matter and other matter paragraph (ISA 706)
- I. Internal Auditing

# APPENDIX J: UNIVERSITY B INTRODUCTION TO AUDIT THEORY MODULE OUTLINE

*DEPARTMENT OF ACCOUNTING*

*MODULE OUTLINE-AUDITING 1A*

## ***INTRODUCTION TO AUDITING THEORY***

### **Aim**

This module aims at introducing the student to the theory of auditing

### **Pre-requisites**

Candidates must have acquired basic accounting skills equivalent to those at Acc 107 and Acc 107 levels. Knowledge of Business Law is expected to complement the basic financial accounting knowledge.

### **Module Objectives**

By the end of the study, candidates should have mastery of the following areas:

The nature of the audit function

The audit profession

The fundamental audit concepts, postulates and principles

The approach to an audit

An overview of the audit process

### **Content:**

#### ***1. The nature of the audit function***

-the need for auditing services;

-types of audit engagements;

-the audit practice;

-audit postulates

#### ***2. The audit profession***

-historical development of the audit profession;

-the governance of the public auditor;

-procedures for regulating the profession;

-the role of the professional auditor;

-the internal auditor and the external auditor

#### ***3. Fundamental auditing concepts and principles***

- audit assurance;
- audit evidence;
- planning materiality;
- working papers;
- audit risk;
- inherent risk;
- sampling risk;
- detection risk;
- the relationship amongst the various sub-risks

#### **4. Internal control system**

- internal control concept
- organisational control;
- accounting systems and their inter-relationship,
- the design of the internal control system and compliance requirements;
- quality control in auditing;
- documentation in auditing in working papers;
- auditor's reliance on the internal controls

#### **5. An overview of the audit process**

- pre-engagement activities and their importance;
- planning an audit;
- management's assertions and how they interfere with the audit objectives;
- obtaining audit evidence and ultimate reporting

#### **Assessment**

Candidates' coursework has a weighting of 30%. This is obtained through in class-tests. The tests require a display of a combination of skills-comprehension of concepts, analysis and synthesis of matter on hand and application of concepts or principles. The examination is structured along similar lines carrying a weighting of 70%. Candidates are required to think outside the box.

#### **Recommended reading list**

- I. International Standards in Auditing- Selected and relevant standards to the introduction.
- II. Puttick, Van Esch- The Principles and Practices of Auditing, Juta' latest edition
- III. Loebbeck- Auditing, an integrated approach' latest edition

# APPENDIX K: UNIVERSITY D ACCOUNTING THEORY AND PRACTICE MODULE OUTLINE

## Department of Accounting Science and Finance

### Accounting Theory and Practice

#### Course Outline

**Time Allocation:** 4 hours per week, an additional hour will be reserved for tutorials should they prove necessary.

#### 1.0 Rationale

The course assumes that the candidates have an appreciation of accounting aspects like International Accounting Standards and Accounting Information Systems.

To really understand the practices of accounting it is necessary to undertake a study of theory because practices are often incomplete and possibly even illogical expressions of theory. By studying the theory of financial accounting we probe the fundamental nature of accounting—to examine its substance rather than its form. A study of theory focuses upon essential concepts, notions, or natural laws rather than their application.

Theory has often been looked upon as being the direct opposite of practice. Accounting was perceived to be a mechanical process and theory therefore had no relevance and was a waste of time. An accountant who is only trained to solve problems is really inadequately equipped to solve problems outside the scope of his/her training. An understanding of theory overcomes this problem by giving the accountant a basis on which to choose between alternative accounting procedures. Theory provides a framework to critically evaluate the practice of accounting

#### 2.0 Main Capabilities

At the completion of this module, students should be able to:

- Discuss the areas of analysing, evaluating and synthesising financial accounting and reporting;
- Explain the approaches used in the formulation of theory;
- Link the accounting concepts introduced in prior units and to comprehend the conflicts within current generally accepted accounting concepts;
- Analyse the practical and theoretical aspects of a range of Australian accounting standards and explore the problems associated with areas covered by the standards;

- Discuss current developments in the application and development of accounting standards
- Explain how accounting forms part of the social fabric.
- Apply the various accounting models in various accounting environments;

### **3.0 Methods of Teaching**

- Group discussions
- Quizzes
- Presentations

### **4.0 Student Assessments**

1. Course work comprises *at least* two in-class tests, one oral and one written.
2. The final exam will cover all the important aspects of the course and will carry a 70% weight of the final mark.
3. The final mark will be the summation of the exam mark and the course work mark.

## **5.0 CONTENT**

### **5.1 Accounting concepts and the Conceptual Framework**

- Accounting concepts
- Definition of the conceptual framework
- The need for a conceptual framework
- Criticisms of the conceptual framework
- Users of financial accounting information
- Qualitative characteristics of useful accounting information

### **5.2 The standard setting process**

- The process of developing international financial reporting standards (IFRSs)
- The IFRS setting as a political process

### **5.3 Regulatory frameworks of financial reporting**

- Definition of financial reporting regulation
- The need for financial reporting regulation
- Statutory requirements
- Corporate governance frameworks
- Auditor and oversight

### **5.4 Harmonisation of financial reporting**

- Definition of harmonisation
- The objectives of financial reporting harmonisation
- The challenges of financial reporting harmonisation

### **5.5 Accounting measurement systems.**

- Definition of measurement
- Historical cost
- Fair Value
- Present value
- Value in use

- Value in exchange

### **5.6 Creative accounting**

- The definition of fair presentation
- Creative accounting, impression management and fraud
- Motivation for creative accounting
- Methods of creative accounting
- Signs of creative accounting
- Ways to control creative accounting

### **5.7 Social and Environmental Accounting**

- Definitions of social and environmental accounting
- Environmental accounting and reporting practice
- Arguments for social and environmental accounting
- Challenges in environmental accounting

### **5.8 Accounting Ethics**

- The accountant's ethical responsibility
- Fundamental principles for professional accountants
- Threats to compliance with fundamental principles
- Ethical conflict resolution

### **RECOMMENDED READING LIST**

1) Accounting Theory & Practice	Glantier.M	ELBS
2) The Accounting Framework in Practice ISA Harvey.M	CAET	
3) Management Accounting	Drury.C	DP
4) IAS Publication	IFAC	
5) Accounting Theory and Standards	P.Mohana Rao	

## APPENDIX L: UNIVERSITY F PROFESSIONAL VALUES, ETHICS AND ATTITUDES MODULE OUTLINE

### Finance and Accounting Department

### Module Outline

**Module Name: Professional Ethics, Values and Attitudes**

**Module Code: Lecturer's Details:**

**Consultation Times:** Wednesday 14.00 to 16.00

#### **1. Lecture Times & Venues:**

Thursday 1400 – 16.00

Friday 14.00 – 16.00

#### **2. Purpose of the Module**

This module will cover basic fundamental concepts of ethics in business, including the definitions of business, major types of business, as well as the positive and negative impact of business in society. It also addresses the multiple environments in which businesses exist and operate. The course is concerned with The Professional Accountant's Ethical Conduct when carrying out audits and other related services through various engagements. The primary purpose is to identify the variety and complexity of the ethics and corporate governance as they impact on the Professional Accountant. Threats to the practicing Accountant are highlighted and ways and means of mitigating against the effects of those threats are explored fully. Various aspects of ethics, the five principles of ethics as they affect the Professional Accountant will also be explored by this Module.

#### **3. Aim of the Module**

At the end of the module students will be able to use knowledge in the following areas that facilitate production of goods and services:-

1. Production of ethical models and frameworks
2. Ethics as it affects the Professional Accountant in Public and Private Practice
3. How to identify various threats the Professional Accountant faces in the daily workplace
4. How to mitigate the effects of the various Threats faced by the Professional Accountant
5. Upscale issues to do with Value for Money Concepts – The 4 Es
6. Improve the conduct of a Professional Accountant
7. Understand corporate governance issues as they affect the Professional Accountant.

#### **4. Body of Knowledge**

5.1 Basic knowledge and skills in ethics in business and organisational environment.

5.2 Application of theory to solving ethical problems when in practice as Professional Accountants.



5.3 Knowledge and skills in corporate governance issues including whistle blowing, risk management and value for money concepts (4 Es).

## **5. Intended Learning Outputs and Outcomes**

### **6.1 Outputs**

At the end of the module, students should have acquired practicing skills in ethical conduct in business management for use by Professional Accountants. Students should therefore be able to produce the following outputs:-

- Ethical Business management models, systems and practices for various types of organisations
- Frameworks for Ethics in order to upscale the conduct of the Professional Accountant

### **6.2 Outcomes**

- Innovative ideas/concepts applicable to ethical conduct of the Professional Accountant.
- Upscale governance issues in communities and organisations

## **7. Teaching and Learning Activities**

The teaching strategy will include blended learning, consisting of on-line learning using eLMS, Whatsapp, and other platforms, face to face with lecturer and self-learning. In additions, students will be subjected to individual assignments and final examinations. Each topic will be introduced by the lecturer to provide information and ideas, and to raise questions and promote discussion. Thereafter, students are expected to learn on their own under the lecturer's guidance.

## **8. Module Content:**

8.1 Nature of Ethics

8.2 Difference of detailed rule based and framework approaches to ethics their advantages and drawbacks

8.3 Compliance with the fundamental ethical principles of integrity, objectivity, commitment to professional competence and due care and confidentiality

8.4 Professional behaviour and compliance with technical standards

8.5 Concepts of independence, scepticism, accountability and public interest

8.6 Ethics and the profession and corporate social responsibility

8.7 Ethics and Law, including the relationship between laws, regulations and the public interest

8.8 Consequences of unethical behaviour to the individual the profession and the society at large

8.9 Ethics in relation to business and corporate governance

8.10 Ethics and the individual professional accountant including whistle blowing, conflict of interest, ethical dilemmas and resolutions

## 9. Student Assessment and Mark Allocation

Scheduled assessment will be 30% of coursework and 70% final examination. Coursework assessment will be based on group and individual written assignments, seminar presentations, and group projects

The assessment structure for the module is made up of the following broad components in the proportions shown in the table below:

Group projects	20%
Individual and Group Assignments and Quizzes	10%
<b>Total Coursework -----</b>	<b>30%</b>
<b><u>Final Examination</u>-----</b>	<b>70%</b>
<b>TOTAL=====</b>	<b><u>100%</u></b>