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The Development of the Accounting Professional in a Postcolonial Context:  
Evidence from Sierra Leone.

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A thesis presented in fulfilment of the degree of  
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## Abstract

Despite increasing interest in the development of the accountancy profession and constitutive professional bodies in ex-colonies, little is known about the development of professional accountants as individuals. Similarly, although the continuing influence of the legacies of colonialism and imperialism on the accounting professionalisation trajectory in ex-colonies has been recognised, little attempt has been made to theorise such continuing colonial intervention as a postcolonial condition of accommodation and resistance, with implications for the development of professional accountants. This thesis fills this vacuum by employing four aspects of the critical lens of postcolonial theory – local-global nexus, psycho-existential complex, postcolonial hybridity and diaspora - to gain an insight into the development of accounting professionals in ex-colonies with specific reference to Sierra Leone. Specifically, it examines the current model of accounting professionalisation adopted in Sierra Leone and implications for the development of professional accountants in the country; investigates the historical and ideological legacies of colonialism that shaped and continue to influence the professionalisation trajectory in Sierra Leone; explores the perceptions of Sierra Leonean chartered and aspiring accountants of their professional identity in terms of their professional development within Sierra Leone; and explores the lived experiences of Sierra Leonean chartered and aspiring accountants in the diaspora and the diaspora effect on accountancy in Sierra Leone. The empirical evidence presented here emanated from two sources: a web-based survey and semi-structured interviews with Sierra Leonean chartered and aspiring accountants both within and outside the country at the time of the study.

The model for developing professional accountants in Sierra Leone comprises a partnership between the local professional body, ICASL, and the British-based global body, the ACCA. A postcolonial analysis of the empirical evidence reveals that an unintended consequence of this model is that the local is co-opted within the global while the global becomes increasingly localised. The analysis also shows that the presence of a perceived global body ‘inferiorises’ the local body to the point of undesirability among local chartered and aspiring accountants. Thus the partnership has to date done little by way of developing ICASL’s capacity to ensure the development of a localised profession and professionals. Instead, it produces, within the Sierra Leone accountancy space, professional hybrids that at once pose as global as well as local accountants. This has significant implications for the local profession because many of the hybrid professional accountants who could potentially drive the local profession forward end up in the diaspora, which leaves the local profession in a weaker state. Also, given the established link between a robust accountancy profession and sustainable economic development, such professional diasporisation could negatively impact on the country’s economic development. In sum, Sierra Leone has failed to establish an accounting professionalisation model that develops professional accountants (through contextualised professional education and training) that meets the specific accounting needs of its growing economy.

**Keywords:** Professionalisation, postcolonial theory, chartered accountants, aspiring accountants, Sierra Leone.

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## **Dedication**

This work is dedicated to my wife Torny and children: John, Mia and Gabriel Jr.

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*To God be the glory*

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## **Author's Declaration**

I declare that, except where explicit reference is made to the contribution of others, that this dissertation is the result of my own work and has not been submitted for any other degree at the University of Glasgow or any other institution.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Gabriel Bamie Kaifala

## Definition of Acronyms

ABWA	Association of Accountancy Bodies in West Africa
ACCA	Association of Chartered Certified Accountants
AICPA	American Institute of Certified Public Accountants
ANAN	Association of National Accountants of Nigeria
APC	All People Congress
AQRS	Audit Quality Review Scheme
AQRU	Audit Quality Review Unit
ATSWA	Accounting Technicians Scheme West Africa
BECE	Basic Education Certificate Examination
CA	Chartered Accountant
CAQDAS	Computer Aided Qualitative Data Analysis Software
CIMA	Chartered Institute of Management Accountants
CIPFA	Chartered Institute of Public Finance Accountants
CPA	Certified Public Accountant
CSAAG	Council for Standards of Accounting, Auditing, Corporate and Institutional Governance
DB	Diaspora Based
EVD	Ebola Virus Disease
FRCU	Financial Reporting Compliance Unit
GAA	Gambian Association of Accountants
GCE	General Certificate of Education
GDP	Gross Domestic Product
GER	Gross Enrolment Ratio
IAAG	Institute of Accountants and Actuaries in Glasgow
IAASB	International Auditing and Assurance Standards Board
IASB	International Accounting Standards Board
ICAEW	Institute of Chartered Accountants in England and Wales
ICAG	Institute of Chartered Accountants of Ghana
CAI	Chartered Accountants Ireland
ICAJ	Institute of Chartered Accountants of Jamaica
ICAN	Institute of Chartered Accountants of Nigeria
ICAS	Institute of Chartered Accountants of Scotland
ICASL	Institute of Chartered Accountants of Sierra Leone
ICATT	Institute of Chartered Accountants of Trinidad and Tobago
ICPAK	Institute of Certified Public Accountants of Kenya
IFAC	International Federation of Accountants
IFRS	International Financial Reporting Standards
IPAM	Institute of Public Administration and Management
ISA	International Standards on Auditing
JSS	Junior Secondary School
KPMG	Klynveld Peat Marwick Goerdeler
LB	Local Based

LICPA	Liberian Institute of Certified Public Accountants
NPRC	National Provisional Ruling Council
NPSE	National Primary School Examination
NRC	National Reformation Council
PSE	Primary School Education
PwC	Pricewaterhouse Coopers
RCB	Rokel Commercial Bank
RUF	Revolutionary United Front
SAA	Society of Accountants in Aberdeen
SAE	Society of Accountants in Edinburgh
SALF	Sierra Leone Accountability Foundation
SEE	Selective Entrance Examination
SIA	Nigeria Society of International Accountant
SLAA	Sierra Leone Association of Accountants
SLPP	Sierra Leone People's Party
SLSE	Sierra Leone Stock Exchange
SMEIG	Small and Medium-sized Entities Implementation Group
SRL	Sierra Rutile Ltd
SSS	Senior Secondary School
SSSCE	Senior Secondary School Certificate Examination
UK	United Kingdom
URL	Uniform Resource Locator
USA	United States of America
USL	University of Sierra Leone
WAEC	West African Examinations Council
WTO	World Trade Organisation

## **CHAPTER 1: INTRODUCTION, AIMS AND OBJECTIVES**

### **1.1. Introduction**

This study sets out to explore the development of the accounting professional in a postcolonial context with specific reference to Sierra Leone, an erstwhile British colony which gained independence in 1961. The purpose of this chapter is to set out the introduction, and the aims and objectives to be addressed by the study. The chapter then goes on to introduce the theoretical framework – postcolonial theory – which underpins the study, then proceeds with a section which briefly outlines the overall research adopted for the investigation. The chapter concludes with an outline of how the rest of the thesis is organised.

### **1.2. Motivation of the Study**

Modern societies have become increasingly dependent on professions (accountancy included) and professionals for the conduct of economies – business, industry, government, education, and everyday life ([Schon, 2001](#)). Accounting can be used to ensure that macroeconomic policies and broad national economic goals are harmoniously interrelated ([Perera, 1989](#)). In a seminal presentation to the United Nations Conference on Trade and Development, [Ricol \(2004\)](#) asserts that sustainable economic development in any economy is dependent upon a robust and reliable accounting system that is capable of producing transparent and high quality financial information that is useful to policy makers, professionals and investors. In the context of transitional economies, [Jaruga \(1993: 115\)](#) draws on the case of Poland to suggest that accounting can be deployed as an active instrument of economic calculation with potential for “facilitating the role of markets in economic co-ordination and growth”. More recently, a report by the International Federation of Accountants ([IFAC, 2015](#)) suggests that economic

development and improved living standards are linked to a well-developed accountancy profession.

This makes a compelling case for a study of accounting professionalisation in an emerging economy like Sierra Leone where, as shown in chapter five, economic development has been slower compared to other countries in the sub-region. For the purpose of this investigation, accounting professionalisation is understood to encompass the institutional arrangements (often represented by a recognised professional association) which provide the overarching frame for the practice of accountancy and the organisational processes by and through which accountants achieve professional status and identity. Organisational processes here include professional training, examination and certification processes instituted by the profession for the development of the accounting professional ([Larson, 2013](#)).

The notion of profession and in particular accounting professionalisation is said to have emanated as an Anglo-American project ([Abbott, 1988 and 2002](#)). Unsurprisingly therefore, much attention has been directed toward understanding the historical and institutional arrangements that shape the trajectory of accounting and constitutive professional bodies in developed economies ([Brown, 1905](#); [Car-Saunders and Wilson, 1933](#); [Willmott, 1986](#); [Walker, 1995 and 2004](#); [Lee, 1995](#); [Carnegie and Edwards, 2001](#); [Edwards and Walker, 2007](#); [Edwards, 2010](#)). These studies generally draw on sociological conceptions of professions (including functionalist, interactionist and critical perspectives) to articulate the historical development of accountancy within specific contexts such as Scotland ([Walker, 1995](#)), England ([Walker, 2004](#)), the United Kingdom (UK) ([Willmott, 1986 and Abbott, 1988](#)), and the United States of America (USA) and the UK ([Carey, 1969](#); [Lee, 1995](#)).

However, despite the recognition that the development of accounting as a profession and as a practice is context specific ([Perera, 1989: 141](#)), cross-border transfer of accounting



professionalisation projects from developed to the developing world has gained traction in the last few decades to become a symbolic global profession. There is a general consensus in the literature that the accounting professionalisation trajectory in erstwhile colonies<sup>1</sup> is a product of their colonial heritage (Poullaos and Uche, 2012). Indeed some have suggested that accountancy emerged in the colonies through their colonial masters (Johnson and Caygill, 1971; Johnson, 1982). This has resulted in the development of accountancy systems in erstwhile colonies along similar lines to those of their erstwhile colonisers (Perera, 1989: 141). Unsurprisingly therefore, there has been increasing interest in understanding the trajectory of accounting professionalisation within the context of emerging postcolonial countries in recent years (Annisette, 1999 and 2000; Uche, 2002 and 2007; Sian, 2006, 2007 and 2010; Bakre, 2005, 2006 and 2010; Yapa, 2006 and 2010). These studies implicate the historical legacies of colonialism and imperialism in the emergence and subsequent development of accountancy in erstwhile colonies (Poullaos and Uche, 2012). They show how professional bodies in postcolonial countries emerged as a pivot of those of their former coloniser (Wallace, 1992; Uche, 2002 and 2007), how colonial and imperial links between local and global (particularly those of erstwhile coloniser) professional bodies tend to subvert the nationalist goal of the local profession (Annisette, 1999 and 2000) and how such links have rendered localisation of accountancy as failed projects (Bakre, 2005 and 2006). This study contributes to this growing body of literature by providing evidence from Sierra Leone, an erstwhile colony which, hitherto, has been largely neglected in the literature (but see Uche, 2007 and Poullaos and Uche, 2012).

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<sup>1</sup> For the purpose of this thesis, countries that were colonised by developed countries like Britain, France and the USA, but had gained political independence from their respective colonisers are referred to as 'erstwhile colonies' or 'emerging postcolonial countries'. These two phrases are used interchangeably throughout this thesis to denote these countries.

The extant literature primarily focuses on the macro-institutional arrangements of the accountancy profession. While informative, such focus on the profession fails to engage with the way in which colonial intervention (in the form of cross-border transfer of professionalisation models from the former coloniser countries) into the accountancy spaces in erstwhile colonies can be theorised as a continuing postcolonial condition of accommodation and resistance ([Bhabha, 1994](#)) with direct and mutable implications for the postcolonial subject. This study fills this gap in the literature by analysing the perceptions of those that are directly impacted by such colonial interventions – Sierra Leonean chartered and aspiring accountants – through the lens of postcolonial theory. In doing so, this study extends the extant literature by presenting a postcolonial analysis of the impact of such historical and institutional arrangements on Sierra Leonean chartered and aspiring accountants, vis-à-vis the organisational processes involved in the construction of their professional status, identity, activities and engagements.

Being an erstwhile British colony, Sierra Leone relied on the services of foreign (mainly British born and/or trained) accountants for over a quarter of a century after independence. The attempt at localising professional accountancy led to the founding of the Institute of Chartered Accountants of Sierra Leone (ICASL) in 1988 by an Act of Parliament ([ICASL Act, 1988](#)). The ICASL Act 1988 positions the institute as the only recognised local body responsible for promoting and regulating accountancy in the country. Under the Act, ICASL's professional oversight includes producing professionally qualified and trained accountants by conducting or providing for the conduct of qualifying examinations for membership to the institute. To date, however, ICASL does not have in place a local professionalisation process that accounts for context specific professional training, examination and certification.

Instead, from inception ICASL sought for global recognition and reciprocity of its qualifications by establishing a partnership with the British-based, globally recognised

qualifying association – ACCA ([Uche, 2007](#)). This link is unsurprising given Sierra Leone's colonial links with Britain ([Poullaos and Uche, 2012](#)). Under the ICASL-ACCA partnership, ICASL runs a wholly ACCA-administered programme of education and certification in the country. Successful completion of the ACCA examinations and practical experience requirements then qualifies the Sierra Leonean accountant to become a joint-member of both ACCA and ICASL. Although ACCA has similar arrangements with local bodies in other contexts including Barbados, Botswana, Jamaica, and Trinidad and Tobago ([ACCA, 2015](#)), little is known about the impact of such global presence within local spaces on local accountants. This study addresses this gap by examining, through the critical lens of postcolonial theory, the perspectives of Sierra Leonean chartered and aspiring accountants of such local-global professional body partnerships. The aims and objectives of the study are outlined in the next section, followed by a brief synopsis of the theoretical framework adopted.

### **1.3. Aims and Objectives of the Study**

The aim of this thesis is to gain insight into the development of the accounting professional in a postcolonial context with specific reference to Sierra Leone. This aim will be achieved by addressing the following objectives:

- i. Examine the current model of accounting professionalisation and implications for the development of accounting professionals in Sierra Leone;
- ii. Investigate the historical and ideological legacies of colonialism that shaped and continue to influence the professionalisation trajectory in Sierra Leone;
- iii. Explore the perceptions of Sierra Leonean chartered and aspiring accountants of their professional identity in terms of their professional development within Sierra Leone;

- iv. Explore the lived experiences of Sierra Leonean chartered and aspiring accountants in the diaspora and the diaspora effect on accountancy in Sierra Leone.

Answers to these objectives are drawn mainly from analysis of the empirical evidence presented in chapter six while drawing parallels with and divergences from the wider literature and the theoretical framework. Through the critical lens of postcolonial theory, the objectives of this study go beyond a mere exploration of the institutional arrangements of the accountancy profession, which is the focus of the extant literature, to an understanding of the development of accountants that are constructed by and through such institutional arrangements within the Sierra Leone accountancy domain.

#### **1.4. Theoretical Framework**

As a critical idiom, postcolonial theory bears witness to the asymmetric power relations between disparate cultures and formulates its critique around cultural differences, social authority and political discrimination that are normalised by colonial and imperial discourses and practices (Bhabha, 1994). As such, its concepts make visible the consequences of colonialism and imperialism on erstwhile colonised cultures and societies (Sawant, 2012). Postcolonial theory represents a range of concepts that seek to address “generative relations between different peoples and cultures” (Young, 2003: 7). The analytical framework adopted for this investigation is comprised of four concepts of postcolonial theory. The first is the notion of ‘local-global nexus’ which characterises the coloniser-colonised relationship as dyadic and dialectical, perpetuated through a shared consciousness generally introduced by the coloniser (Nandy, 1983). This concept was mobilised to understand the postcolonial nature of the relationship between the local (Sierra Leonean) professional accountancy body – ICASL – and the British-based global accountancy body – ACCA – in relation to the development of professional accountants in Sierra Leone.

Second, the notion of ‘psycho-existential complex’ which is a state of internalised inferiority by the colonised as a consequence of colonial juxtaposition of superior versus inferior at the site of colonisation ([Fanon, 2008](#)) is used. This concept was usefully mobilised to explore the ideological forces of the legacies of colonialism which continue to influence Sierra Leonean chartered and aspiring accountants to prefer and thus associate their professional identity with a global (and perceived superior) professional body – the ACCA – over the local (and perceived inferior) body – ICASL. Third, the notion of ‘hybridity’ which relates to the emergence of new cultural identity as a consequence of exchanges and interactions between competing cultures ([Bhabha, 1994](#)) is used. This concept provided a useful framework for understanding how Sierra Leonean chartered and aspiring accountants perceive and attempt to articulate their professional status and identity both within and outside the country. Finally, the notion of diaspora is used, which relates to the multidirectional physical movement of postcolonial subjects between varying jurisdictions ([Reis, 2004](#)) often facilitated by their hybrid identity ([Hall, 1990](#)). This concept was mobilised to understand the diaspora effect that tends to characterise the choice of many ACCA certified Sierra Leonean accountants to emancipatory social movements ([Papastergiadis, 1998](#)) which often culminates in migration to other (especially developed) countries in search of work.

Taken together, these four postcolonial concepts posit that a study of the accounting professionalisation trajectory in emerging postcolonial countries should encompass the historical and ideological consequences of colonialism and imperialism in shaping the socio-economic and politico-legal contexts of these countries, as well as their continued influence on the development of contemporary social organisations like the accountancy profession. In this regard, postcolonial theory is deemed capable of offering a more nuanced and contextualised understanding of accountancy and the development of accountants in erstwhile colonies like Sierra Leone.

## 1.5. Research Design

Any piece of research is undertaken against the background of a set of assumptions or knowledge claims about what counts as knowledge (ontology), how to learn or know about such knowledge (epistemology), and the corresponding procedures (methodology) for studying such knowledge (Creswell, 2003; Bryman and Bell, 2007). Research design is understood here as the interrelationship between the theoretical framework (outlined above and elaborated in chapter five), the ontological, epistemological and methodological suppositions (which together constitute the philosophical stance) and ultimately the methods of data collection and analysis adopted for addressing the objectives of this investigation (Byrne, 2001; Crossan, 2003; Maxwell, 2009).

At the ontological level, a contrast is often drawn up between objectivist and constructionist notions of reality. At the epistemological level, a contrast is often drawn up between positivist and interpretivist notions of knowledge while at the methodological level, a contrast is frequently drawn up between quantitative and qualitative methodologies and their associated methods of data collection and analysis (Guba and Lincoln, 1994; Bryman and Bell, 2007; Crotty, 1998; Bryman, 2012). Consistent with the aims, objectives and theoretical framework (summarised above), this investigation adopts constructivist ontology, interpretivist epistemology and qualitative methodology.

By adopting constructivist ontology, it is assumed that comprehensive understanding of the model of accounting professionalisation in Sierra Leone and its impact on chartered and aspiring accountants is gained through social constructions such as language, consciousness, shared meanings, documents, tools and other artefacts with the researcher being the vehicle by which reality is revealed (Andrade, 2009). By adopting an interpretivist epistemological stance, it is believed that rigorous knowledge of the phenomenon under investigation is best achieved

through the intervention and subjective interpretation of that phenomenon by the researcher with due consideration to its context ([Guba and Lincoln, 1994](#); [Maxwell, 2009](#); [Creswell, 2014](#)). As such, it is acknowledged that the process of constructing meaning is both subjective and active. On the one hand, participants draw on their background, knowledge and experience to make sense of the phenomenon under investigation, and on the other hand, understanding is achieved through the researcher's subjective interpretation of the participants' lived experiences ([Andrade, 2009](#); [Maxwell, 2009](#)).

Adopting a qualitative methodology allows for a deep and complete understanding of the model of accounting professionalisation in Sierra Leone and its impact on professional accountants that are constructed through this model. Qualitative inquiry aids the process of unpicking human knowledge based on the assumption that meanings of social phenomena are constructed and interpreted by human beings as they engage with the world in which they live and work ([Creswell, 2013](#)). Thus the empirical data for the purpose of this study was based on participants' lived experiences and views on the phenomenon investigated. The mixed methods approach, which involves the intentional collection and combination of both qualitative and quantitative data to address the research objectives, was adopted to elicit empirical data. Apart from utilising multiple sources of evidence for comprehensive understanding of the phenomenon ([Creswell and Plano Clark, 2011](#)), this approach maximises the strengths and minimises the weaknesses of each data source ([Clark, et al., 2008](#)).

Two empirical data sources – semi-structured interviews and an online questionnaire, were utilised. The role of the researcher in this context is to analyse, interpret and inductively generate meanings from the data collected in the field. Both sets of data were thematically analysed using the Computer Aided Qualitative Data Analysis Software – Nvivo.

## **1.6. Limitations of the Study**

Although this investigation was rigorously designed and conducted to achieve its stated aims and objectives, there was an unavoidable limitation to be noted here. At the start of this study, the initial focus of the study was to investigate the emergence and subsequent development of accounting education and the accountancy profession in developing countries with specific reference to Sierra Leone. My pre-fieldwork reading of the literature, research methodologies and understanding of the Sierra Leone accounting education context had influenced the adoption of a mixed-methods approach. Thus an interview schedule and questionnaire were designed to reflect the initial focus of the study by adopting from the existing literature on accounting education and the profession, certain factors considered to be relevant to the accounting context in developing countries and Sierra Leone in particular. At that I was ready for fieldwork.

However, despite clearly identifying and negotiating access to the target sample well before commencing data collection, access to the sample proved to be more problematic than was initially envisaged. The initial plan was for the researcher to visit Sierra Leone for fieldwork which was scheduled to take place between June and August 2014. However, shortly before his departure for Sierra Leone, there was an outbreak of Ebola Virus Disease (EVD) in May 2014 which rapidly became widespread across the country. After a comprehensive travel risk assessment process, the university advised against visiting the country at the time which resulted in the trip being cancelled. Despite this development, I was initially reluctant to consider other fieldwork sites with the hope that the EVD outbreak would be contained within a short period of time. However, the spread of EVD continued while the possibility of visiting the country became more remote.



To address this limitation, an alternative group of interviewees had to be considered. At this point, it was decided to change the focus of the PhD to concentrate on the idea of recruiting Sierra Leonean chartered and aspiring accountants living outside the country (diasporans) as well as those within Sierra Leone that could be contacted electronically. To take this idea forward, the ACCA was approached in October 2014 to help administer the questionnaire electronically, given their role in the professionalisation trajectory in Sierra Leone and the fact that they maintain a register of all their students and qualified members. The ACCA agreed to assist with the distribution of the survey. However, as noted earlier, the questionnaire was constructed pre-EVD with a particular focus on (professional and university) accounting education and the profession, and on the basis of my presence in Sierra Leone for fieldwork. As such, the sampling frame for the study at the time included chartered and aspiring accountants, accounting academics and students at the Institute of Public Administration and Management (IPAM), University of Sierra Leone. However, given the EVD epidemic, it was not possible to reach the latter groups of respondents. Therefore, the fieldwork site was changed to focus solely on the former – chartered and aspiring accountants. The questionnaires were administered via the ACCA between December and January 2015 (inclusive).

Thus due to the above factors, some sections of the questionnaire which aimed at eliciting data on, for example, university accounting education and which were to be directed to accounting academics and university students do not feature in this study as they do not relate to the redefined objectives that are set out in this chapter. However, as far as possible all responses relating to the profession and professionals have been utilised in the analysis. An important point to note here is that the interview schedule maintained the core themes outlined above, for example, participants' views on the professionalisation process and the ICASL-ACCA relationship. However, similar to the questionnaire, face-to-face interviews with participants that were based in Sierra Leone (as planned) were not possible. Hence telephone interviews

were conducted instead, following the same interview schedule to ensure consistency and reliability.

## **1.7. Organisation of the thesis**

The remainder of this thesis is organised as follows:

**Chapter two** provides a detailed exposition of the theoretical framework – postcolonial theory – which underpinned the study. A primary aim of this chapter was to map the emergence and key concerns of postcolonial theory. The chapter begins by positing that while postcolonial theory is rooted in the historical fact of colonialism and imperialism, it seeks to critically evaluate and theorise the complex web of processes by means of which both notions were utilised to produce as well as represent the postcolonial condition. Specifically, the chapter critically explores the psychology of colonialism as it relates to postcolonial thought and shows how colonialism operated on the basis of racial and cultural superiority of the West over the Rest and thus sought to impose these perceived superior western values on territories and peoples that were considered inferior. The colonial juxtaposition of the coloniser-superior versus the colonised-inferior created in the colonised an enduring psycho-existential complex which in a postcolonial context is evidenced in the continued consideration or belief by the ex-colonised that whatever is Western or foreign is best and thus worth mimicking. The chapter also shows how colonisation bound the colonisers and the colonised in an unbreakable dyadic relationship by introducing codes which sought to alter the cultural originality of both the colonisers and the colonised in order to formulate a shared consciousness. In addition, the chapter shows that through mimicry and ambivalence, postcolonial resistance to colonial and imperial hegemony produces the colonised into hybrid forms that displaces the dominant presence of the coloniser at all sites of discrimination both within the periphery and the centre mainly through diasporisation. The chapter also articulates a postcolonial framework for the

analysis of accountancy and accounting which underpinned the analysis and interpretation of evidence gathered for this study.

**Chapter three** begins by critically reviewing the body of literature on the professions in general and the accountancy profession in particular. The chapter begins with an overview of the sociology of the professions literature, covering three main perspectives on professionalisation projects – functionalism, interactionism and critical approaches. Various scholars have adopted these varying perspectives to investigate the accounting professionalisation projects in both the developed and emerging postcolonial contexts. However, the chapter also highlights the limitations of each of the perspectives to fully capture and explain what a profession is or claims to be, how occupations achieve professional status and ascendancy and why occupational groups undertake professionalisation projects. The chapter then posits that a comprehensive understanding of accounting professionalisation projects requires an appreciation of important elements of the competing perspectives and goes on to propose a more inclusive framework – the dynamics of accounting professionalisation project. This framework was useful for understanding the emergence of accounting professionalisation projects in the developed world (Britain in particular) which provided the basis for its export to other countries around the world (particularly erstwhile British colonies).

The chapter then goes on to review the extant literature on the professionalisation of accounting in emerging postcolonial countries. The first section of the chapter shows how professionalisation models in developed countries (reviewed in chapter three) were exported particularly by Britain to its former colonies mostly during the colonial encounter. However, given context disparities between Britain and its erstwhile colonies, the chapter suggests, in line with postcolonial theory, that accounting professionalisation projects in erstwhile colonies do not always emerge as direct clones of the British model. It then goes on to review the literature on accounting professionalisation in emerging postcolonial nations while

highlighting the influence of, and possible variations from, the British professionalisation model.

**Chapter four** describes the research design adopted, the methods of data collection and analysis utilised. Two primary data sources were used for the study, survey questionnaire and semi-structured interviews. Thus the study adopted a mixed methods approach which was underpinned by the assumption that comprehensive understanding of certain complex social phenomena like the accounting professionalisation trajectory in an emerging postcolonial context is best achieved by gathering and utilising evidence from multiple sources. The chapter also examines the practicalities and difficulties associated with eliciting the survey and interview data utilised in this study. It then goes on to present the framework adopted for analysing the primary data which was a hybrid of theory-driven and data-driven thematic analysis. The chapter also describes the use of Computer Aided Qualitative Data Analysis Software (CAQDAS) – NVivo – to help in the management, coding and retrieval of data during the analysis stage. Finally, the chapter highlights the ethical implications of the study as well as addressing issues of validity and reliability of the results and conclusions drawn.

**Chapter five** provides a description of the contextual background of the study – Sierra Leone. It posits that a study of the accounting professionalisation trajectory is more insightful when embedded and theorised within its specific context. Thus the chapter provides a brief review of the historical context of Sierra Leone, highlighting the colonial milieu within which accountancy emerged and the legacies of colonialism and imperialism which continues to shape the professionalisation trajectory in the country. This is followed by an overview of the socio-political context which provides an insight into the influences of these historical factors on the professionalisation trajectory. In particular, the chapter illustrates the importance of the post-independence socio-political environment of Sierra Leone in understanding the role

of external forces, such as the state, in institutionalising and legitimating the professional body ICASL. Furthermore, the chapter charts the economic context of the country which provides insight into the specific economic environment within which the profession emerged and continues to develop. Finally, the chapter presents an historical overview of the emergence of accounting professionalisation in Sierra Leone and then goes on to highlight the institutional framework (encompassing professional education and training, examination and certification) that underpins the construction of professional accountants in the country.

**Chapter six** is the empirical chapter and provides a postcolonial analysis of the accounting professionalisation trajectory and the development of professional accountants in Sierra Leone over four sections. The first section of the chapter draws on the concept of local-global nexus to theorise the model of accounting professionalisation which is represented by a partnership between the local body ICASL and the British-based global body ACCA. This section shows that on the one hand, the local-global nexus is characterised by collaboration between the local and the global, but on the other hand it exhibits power-knowledge asymmetry that is always skewed toward the global. Implications of the current professionalisation model for the development of Sierra Leonean chartered and aspiring accountants and the local body ICASL were then analysed drawing on the empirics. The second section of the chapter draws on the concept of psycho-existential complex to theorise participants' membership preferences for the global body versus the local body and whether the local can ever be fully independent of the global. This section illustrates how the global presence and recognition of ACCA 'inferiorises' ICASL to the point of undesirability among participants and goes on to show that many participants consider ICASL as the business agent of ACCA within Sierra Leone and therefore incapable of achieving independence. The third section of analysis draws on the concept of postcolonial hybridity to theorise participants' articulation of their professional status and identity. It goes on to show how the current professionalisation model is considered as a

postcolonial third-space of hybridity where hybrid accountants that pose as global and local in tandem are produced. The final section of analysis draws on the concept of postcolonial diaspora to theorise participants' articulated desire to initiate emancipatory social movements which in many cases culminates in migration particularly to the developed world of Europe in search of accountancy work.

**Chapter seven** concludes the thesis by reviewing the empirical evidence presented in chapter seven in relation to the objectives of the study outlined in this chapter. The chapter goes on to correlate the empirical findings to the theoretical framework presented in chapter two and the extant literature presented in chapters three and four respectively. In addition, the chapter articulates the contribution of this study in advancing the extant literature. Finally, the chapter draws conclusions, reflects on the limitations of the study and goes on to offer suggestions for possible further research.

## CHAPTER 2: THEORETICAL FRAMEWORK

### 2.1. Introduction

The purpose of this chapter is to outline the theoretical framework – postcolonial theory – within which this thesis is situated. In recent decades, postcolonial theory has seen significant visibility in a variety of disciplines ([Chibber, 2013](#)) ranging from literary studies ([Said, 2003](#)), history ([Kennedy, 2013](#); [Howe, 2013](#)), development studies ([Briggs and Sharp, 2004](#)) and anthropology ([Ribeiro, 2011](#)). The concept has been generally employed as a means of challenging the discourse and practices of colonialism and imperialism irrespective of time and space. Theoretically, postcolonial theory draws attention to the role of colonial discourses and modes of representation in shaping most of our contemporary discourses and social institutions ([Rizvi et al. 2006](#)) including the accountancy profession. Politically, it highlights the ways in which global inequalities are perpetuated ([Rizvi et al. 2006: 250](#)) and thus seeks to claim “the right of all people on this earth to the same material and cultural well-being” ([Young, 2003: 2](#)).

However, although there is a general consensus among postcolonial theorists and adherents regarding the conceptual usefulness of postcolonial theory, its conceptual landscape represents an active and ongoing debate surrounding its ontological and epistemological foundations as well as its location in time and space. Opponents, like [Dirlik \(1994\)](#), argue that postcolonial theory is fraught with conceptual ambiguities and paradoxes and as such it represents nothing more than a vague set of discursive concepts that lack coherence and universal applicability.

The rest of the chapter is organised as follows: the next section (2.2) explores the emergence and key concerns of postcolonial theory over four sub-sections. The first explores the psychology of colonialism as it relates to postcolonial thought; the second considers the politics of representation embedded in colonial discourse and practices; the third examines the politics

of resistance to colonial and imperial hegemony in a postcolonial context, while the fourth considers the politics of location of the postcolonial. Section 2.3 draws insights from the preceding sections with an aim of delineating key concerns of postcolonial theory that are apposite to the current investigation while section 2.4 provides a brief conclusion.

## **2.2. Emergence and key concerns of Postcolonial Theory**

Postcolonial theory is rooted in the “historical fact” of colonialism and imperialism ([Ashcroft et al. 2003 and 2004](#); [Said, 2003](#)). Dating from Christopher Columbus in the 15<sup>th</sup> century, colonial conquest and imperial rule are notable for the extent of their geopolitical ramifications ([Prasad, 2003](#)). To provide a summary of such extent, at their peak of expansion in the 19<sup>th</sup> century, European Empires or European driven powers controlled about ninety percent of the land surface of the globe ([Young, 2003: 2](#)). Whereas imperialism and colonialism are highly contested notions with multiple and mutable meanings ([Young, 2001](#)), both notions are often used interchangeably by theorists concerned with Western hegemony over non-Western civilisations ([Loomba, 1998](#)). In a general conceptual sense however, whereas imperialism involves the exercise of political and economic hegemony by one jurisdiction over another, colonialism involves the formal annexation, occupation subjugation and exploitation of what was regarded as less developed nations by advanced European nations ([Lenin, 1916](#); [Doyle, 1986](#); [Davie, 2000](#); [Young, 2001](#); [Prasad, 2003](#)).

The expansion of, for example, the British and French empires during the late nineteenth and twentieth centuries were in the form of both colonial and imperial empires with both Britain and France being in physical possession and/or exercising political and economic power over vast territories around the globe ([Prasad, 2003](#)). It is perhaps in this context that classical theorists argue that the post-World War II dismantling of Europe’s colonial empires marked



the end of imperialism and colonialism ([Gallagher and Robinson, 1953](#); [Annisette, 2000](#)). However, some critics ([Gallagher and Robinson, 1953](#); [Mommsen, 1986](#) and [Robinson, 1986](#)) have argued that the decoupling of formal empires simply marked the end of a form of imperialism, vis-a-vis colonialisation, but not imperialism itself. While it is generally acknowledged that physical colonial conquest has largely ended, it is believed that imperial hegemony continues to persist in erstwhile colonial societies ([Said, 1994](#); [Young, 2003](#); [Prasad, 2003](#)).

The emergence of postcolonial thought can be traced to the 1950s along with the post-World War II dismantling of Europe's colonial empires and the political independence of former colonies such as India, Jamaica, Nigeria and Ghana. Its conceptual and social concerns emanate from the work of several theorists including Frantz Fanon, Ashis Nandy, Edward Said, Homi Bhabha, Ngugi Wa Thiong'o, Leela Gandhi, Gayatri Spivak, Bill Ashcroft and his collaborators and Robert Young, to name a few. According to Charles Bressler, "postcolonial theory is born out of the colonised peoples' frustrations, their direct and personal cultural clashes with the conquering culture, and their fears, hopes, and dreams about the future and their own identities". Its evolving theories, context and practice is concerned with "how the colonised respond to changes in language, curricular matters in education, race differences, economic issues, morals, ethics, and a host of other concerns, including the act of writing itself" ([Bressler, 2011: 203](#)).

### **2.2.1. Postcolonial Theory and the Psychology of Colonialism**

Despite its rootedness in the colonial/imperial encounter, postcolonial theory deviates from classical conceptions of colonialism and imperialism in so far as it seeks to critically evaluate and theorise the complex web of processes by means of which both notions were utilised to produce the subjectivities of both the colonisers and the colonised ([Prasad 1997: 288](#)). Such

being the case, postcolonial critique focuses on, among other things, the politics, culture, ideology, and discourse produced and normalised by the colonial and imperial encounter (Nandy, 1983; Bhabha, 1994; Prakash, 1995; Said, 1978, 2003).

Historically, Frantz Fanon is regarded as one of the earliest postcolonial theorists. Born in the then French colony of Martinique, Fanon fought with the French in World War II and after the war, he won a scholarship to study medicine and psychiatry in France (Bressler, 2011). Influenced by contemporary theorists such as Jean-Paul Sartre and poets such as Aime Cesaire, Fanon contributes two influential texts to postcolonial thought: *Black Skin, White Masks*<sup>2</sup> (2008) and *The Wretched of the Earth*<sup>3</sup> (1963). In *Black Skin, White Masks*, Fanon investigates the psychology of colonialism. Through the lens of psychoanalytic theory, he examines how through colonisation an inferiority complex was inculcated and then internalised or epidermalised by the colonised and how through the mechanism of racism, the colonised end up emulating their colonisers (Fanon, 2008).

Fanon's central contention here is that the colonial juxtaposition of the white/black<sup>4</sup>, superior/inferior, West/East races created a massive psycho-existential complex which he hoped to destroy by analysing it. In particular, he contended that the colonial encounter imbued an inferiority complex in the colonised races by displacing their local cultural originality and replacing it with that of the coloniser. Consequently, the colonised ceases to be self-directing,

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2 *Black Skin, White Masks* was originally written and published in French under the title 'Peau noire, masques blancs' in 1952. Two major English translations have been published: the first by Charles Lam Markmann in 1967, published in New York by Grove Press and the second translation by Richard Philcox in 2008 also published in New York by Grove Press. Except otherwise stated, all references in this thesis refer to the 2008 publication.

3 *The Wretched of the Earth* was originally written and published in French under the title 'Les damnés de la terre' in 1961. The English translation by Constance Farrington was published in 1963 by Grove/Atlantic, Inc: New York. All references here refer to the 1963 publication.

4 Fanon uses 'White' to denote European civilisation in general albeit much of his references relate to French civility, and 'Black' to denote non-European civilisations in general.

their ego gradually collapses, and their self-esteem evaporates (Fanon, 2008). The psychological effect of such inferiority complex in a postcolonial context is evidenced in the continued consideration or belief by the ex-colonised that whatever is Western or foreign is best. This has not only engendered the continued emulation of the former coloniser's culture, but could also account for the limited development of ex-colonies and thus their continued dependency on the West. Although Fanon's analysis is principally psychological, he nonetheless recognised that any emancipation of the colonised must take into account their social and economic realities. He argued that an inferiority complex is the outcome of a double process: firstly, economic inferiority and subsequently, the epidermalisation of this inferiority by the colonised.

Fanon considers language as an important phenomenon in any colonisation process. He asserts that one "who has a language consequently possesses the world expressed and implied by that language", and that mastery of such a "language affords remarkable power" (2008: 9). In the words of Ashcroft et al. (2004), control over language was one of the main features of imperial rule:

The imperial education system installs a 'standard' version of the metropolitan language as the norm, and marginalises all 'variants' as impurities. ...Language becomes the medium through which a hierarchical structure of power is perpetuated, and the medium through which conceptions of 'truth', 'order', and 'reality' become established. Such power is rejected in the emergence of an effective post-colonial voice.

Fanon believes that once the colonised were forced to speak the language of the coloniser, the colonised either accepted or were forced to accept the collective civility of the colonised. In her metafictional novel – *A Small Place* – on the legacies of colonialism in Antigua, Jamaica Kincaid questions her use of the coloniser's language to express her views on colonialism: "For isn't it odd that the only language I have in which to speak of this crime is the language of the

criminal who committed the crime? And what can that really mean? For the language of the criminal can contain only the goodness of the criminal's deed" (Kincaid, 1998).

The death and burial of the colonised cultural originality meant that they had to come "face to face with the language of the civilising nation", but to learn, adopt and speak the coloniser's language means to "assume their culture, to support the weight civilisation" (Fanon, 2008: 8-9). Hence the colonised subject has two dimensions: one with the fellow colonised and the other with the coloniser. He argued that the exhibition of such self-division by the colonised is a direct consequence of colonial subjugation and exploitation, therefore the postcolonial condition of erstwhile colonies and their peoples is, in the main, the colonisers' artefact (Fanon, 2008). Yet Fanon considered any understanding of colonialism based on binary oppositions, such as West and East, coloniser and colonised, as highly problematic. Instead, he suggested that colonialism is better understood as a complex system of collaborative and/or antagonistic power relationship between coloniser and colonised.

In *The Wretched of the Earth*, Fanon analyses the process of decolonisation, that is, the process of reversing the mode of power relationships from the coloniser to the colonised, ultimately leading to political/national independence of the then colonies (Fanon, 1963). Given that the process of colonisation involved both the physical domination of the colonised and the psychological degradation of their civility, Fanon contends that an entirely new world, free of any colonial maleficence, must emerge to support and sustain the process of decolonisation. Such new world must engender the colonised to completely abandon the civility once imposed upon them by their colonisers. Yet such a new world did not emerge as the colonisers made a concerted effort to select and colonise the mentality of nationalist leaders or what Fanon (1963: 154) calls the "national bourgeoisie" that would eventually assume power at independence.

However, the national bourgeoisies were ill-prepared for independence due to lack of apposite training and resources. Therefore, rather than independence, decolonisation created nations that remain fiscally and structurally dependent on their former colonisers. After assuming power at independence, the national bourgeoisie become “quite content with the role of the Western bourgeoisie’s business agent” (1963: 154). Fanon’s contention is that even after decolonisation, the ex-colonised remain internally and psychologically colonised. Thus after political independence, the native bourgeoisies simply replace Western colonial hegemony with a form of national hegemony often shaped by and utilising the same models of colonial rule, leaving the proletariat – the wretched of the earth – in a worse situation than before the colonial encounter. Yet Fanon himself could be seen as being entrapped in the same colonial mentality considering that much of his anti-colonial critique were written in the elegant style of one of his mentors, Jean-Paul Sartre, not to mention his University of Lyon education. Nevertheless, Fanon’s thesis has a contemporary resonance in that it echoes the continuing quest for the emancipation of former colonies like Sierra Leone, which though under national governance, have remained heavily dependent on foreign aid for decades after independence.

It is in this context that Nkrumah (1965) argued that imperialism is in its last and perhaps most dangerous stage, not least because nations that are subject to it are, in theory, independent. In reality however, their varying economic systems, political policies and other forms of social organisation are directed and thus informally controlled by, in many cases, the formal imperial state(s). The methods of informal control according to Nkrumah (1965) can take various forms. For example, informal control over government policy in a formal colony may be secured by payments towards the cost of running the (now independent) State, and/or by locating imperial civil servants in strategic positions where they can influence policy.

Nandy (1983) presents two essays in his book, *The Intimate Enemy*: the first provides a psychological analysis of the emergence and functioning of colonialism in British India, while the second presents an in-depth analysis of the legacy of colonialism in postcolonial India. He distinguishes two forms of colonisation: the first relates to the physical annexation and exploitation of what was considered alien territories, while the second relates to the colonisation of cultures, selves and perhaps most importantly, minds (Nandy 1983). The first mode of colonisation is based on an ontological perspective which asserts the absolute superiority of the West over the non-West, the human over the non/subhuman and the civilised over the savage. It manifests and perpetuates itself through violence often sanctioned by imperial states and as such is transparent in its quest for political and economic ascendancy, self-centeredness and greed.

The second mode colonises bodies as well as minds by releasing forces strong enough to permanently alter the cultural originality of the colonised. This mode is an ideological colonialism, a social consciousness that “perpetuates itself by inducing the colonised ... to accept new social norms and cognitive categories” (Nandy, 1983: 3). In doing so, “it helps to generalise the concept of the modern West from a geographical and temporal entity to a psychological category, [such that] the West is now everywhere, within the West and outside, in structures and in minds”. Unlike the first mode which is often backed by states with imperial motives, the second is advanced by missionaries, liberals, modernists, and believers in science, equality and progress (Nandy, 1983: xi). Nandy believes that both modes of colonisation are chronologically distinct and that the first may precede the second by several decades. In the case of India, for example, Nandy (1983) posits that colonial political hegemony was in operation for about seventy five years before British ideological colonialism and imperialism became dominant.

Whilst acknowledging that colonialism could be characterised by the quest for political and economic ascendancy, [Nandy \(1983\)](#) argues for it to be construed as a state of mind. Being a state of mind, this form of colonialism survives the dismantling of formal colonial and imperial empires. Nandy astutely sketches the link between India's colonial past and postcolonial present as follows:

...colonialism in India began in 1757, when the Battle of Plassey was lost by the Indians, and it ended in 1947, when the British formally withdrew from the country; ... colonialism began in the late 1820s when policies congruent with a colonial theory of culture were first implemented and it ended in the 1930s when Gandhi broke the back of the theory; ... colonialism began in 1947, when the outer supports to the colonial culture ended, and resistance to it is still continuing ([Nandy, 1983: xvi](#)).

A similar view is held by [Gandhi \(1998: 17-18\)](#) who asserts that the end of colonial occupation does not mark the end of colonialism. The postcolonial condition therefore “acquires a doubleness, inclusive of both the historical scene of the colonial encounter and its dispersal”, akin to “a history that is still in progress”.

A seminal aspect of Nandy's analysis of the colonial encounter is his rejection of “the model of the gullible, hopeless victim of colonialism caught in the hinges of history”. He sees the colonised as “participants in a moral and cognitive venture against oppression”, consciously (and sometimes by default) fighting their own battle for survival in their own way ([1983: xiv-xv](#)). A valuable strategy in the battle for survival involves the quest by the colonised to identify with the coloniser. This process of identification bound the colonisers and the colonised in an unbreakable dyadic relationship in which the archaic nature of the colonised is highlighted to justify the colonisers' civilising mission, while the colonised saw their emancipation in becoming more like the colonisers through friendship or enmity ([Nandi, 1983](#)).

For Nandy therefore, colonialism is a shared culture and a psychological state of social consciousness in both the colonisers and the colonised. It maintains itself by introducing codes

which seek to alter the cultural originality of both the colonisers and the colonised in order to formulate a shared consciousness (Nandy, 1983). This process thus accords an active role to the colonised in contrast to Fanon's (2008) concept of inferiority complex imposed on the colonised by the colonisers and Said's (1978) concept of Orientalism being a fabrication of Western Orientalists with no input from Eastern Orientals themselves. Nandy contends that "colonialism is an indigenous process released by external forces", its sources lie deep in the shared consciousness of the colonisers and the colonised. Thus the process of emancipation from that which begins and lies deep in the minds of people needs to be carried out ultimately in the minds of people (1983: 3) and although such emancipation must begin with the colonised, it must end up with the colonisers (Nandy, 1983: 63).

Nandy claims that the assertion of a shared consciousness between the coloniser and colonised may explain why colonialism never seems to end with political independence. He considers both the colonisers and the colonised as victims of colonialism. While the colonisers are regarded as "camouflaged victims at an advanced stage of a psychological decay" (1983: xvi), the colonised tend to mount up a psychological resistance to recognising their victimhood by continuing as imitative players in a game whose rules are set and managed by the colonisers even after political freedom. This is similar to Fanon's idea of the native bourgeoisie who, having been effectively colonised, assume power after political independence only to become the colonisers' business agent (Fanon, 2008). As Nandy (1983: xii) rightly observes, "The West has not merely produced modern colonialism; it informs most interpretations of colonialism". Yet he is also confined to the same problematic of imitating the coloniser. He does acknowledge this by asserting: "English is not my language. Though I have developed a taste for it, it was once forced upon me. Now ... after thirty years of toil I have acquired reasonable competence in the language" (Nandy, 1983: xix) which he demonstrates by writing *The*



*Intimate Enemy* in English and not in his native Bengali, thereby conforming to the colonisers' praxis.

### 2.2.2. Postcolonial Theory and the Politics of Representation

Many postcolonial theorists refer to [Said's \(2003\)](#) seminal book on *Orientalism* (first published in 1978) as a foundational work for what is now known as postcolonial theory. As [Sawant \(2012\)](#) notes, "if the origin of postcolonial aesthetics lies in Frantz Fanon's *The Wretched of the Earth* (1961), its theory is found in Edward Said's *Orientalism* (1978)". Inspired by the works of Michael Foucault in *The Archaeology of Knowledge* and in *Discipline and Punish*, Said contended that "without examining Orientalism as a discourse one cannot possibly understand the enormously systematic discipline by which European culture was able to manage – and even produce – the Orient politically, sociologically, militarily, ideologically, scientifically, and imaginatively during the post-Enlightenment period" ([Said, 2003: 3](#)).

Said criticised the literary-cultural establishment as a whole for failing to take seriously and to investigate the concept and legacies of colonialism or imperialism on erstwhile colonised cultures and peoples. More specifically, Said directly challenged the concept of orientalism or as he puts it, the fabricated difference between the 'East' and the 'West' that emanated from the work of a host of western writers among whom are poets, novelists, philosophers, political theorists, economists, and imperial administrators since Napoleon's invasion of Egypt in the late eighteenth century. Said considers Orientalism as "a style of thought based upon an ontological and epistemological distinction made between 'the Orient' and (most of the time) 'the Occident'." This distinction was necessary for the West to dominate, restructure, and have authority over the Orient ([Said, 2003: 3](#)). As such, "Orientalism was ultimately a political vision of reality whose structure promoted the difference between the familiar (Europe, the West, "us") and the strange (the Orient, the East, "them") ([2003: 44](#)).

A series of negative terms or stereotypes assigned to Oriental cultures and peoples include the following: that Orientals are indolent, tyrannical, clannish, unreliable, and demented. They are capable of sophisticated generalisations, but not of concrete, practical, rigorous and detail-oriented analysis. Their men are sexually decadent, while their women are effectively imprisoned. According to Said, the European colonisers believed that, through their expedient form of knowledge about the Orient's nature, they were accurately describing the inhabitants of their newly acquired colony and its primitive inhabitants in the East ([Bressler, 2011](#)).

Yet what they failed to appreciate, according to [Said \(2003: 11\)](#), is that “no production of knowledge in the human sciences can ever ignore or disclaim its author's involvement as a human subject...” As such a European studying the Orient comes up against it as a European first, and as an individual second. In other words, colonial discourse on the Orient was fabricated through the political, cultural, and ideological framework of the coloniser's and not necessarily the true nature of the colonised ([Bressler, 2011](#)). Nevertheless, such distorted discourse or stereotypes about the Orient were used by the colonisers to justify their quest to subjugate, dominate and exploit the East in the name of enlightening, civilising, and even humanising them ([Hamadi, 2014](#)).

According to Said, the foundation of, in particular, Anglo-French colonial escapades and imperial authority was “knowledge and power”. “To have ...knowledge of ...a thing is to dominate it, to have authority over it. And authority here means for “us” to deny autonomy to “it” ...since we know it and it exists, in a sense, *as* we know it. ...and the burdens of knowledge make such questions as inferiority and superiority seem petty ones ([Said, 2003: 32-33](#)).

In another influential work on *Culture and Imperialism*, Said (1994: 9) suggests that:

Neither imperialism nor colonialism is a simple act of accumulation and acquisition. Both are supported and perhaps even impelled by impressive ideological formations that include notions that certain territories and people *require* and beseech domination, as well as forms of knowledge affiliated with domination: the vocabulary of classic nineteenth-century imperial culture is plentiful with words and concepts like “inferior” or “subject races,” “subordinate peoples,” “dependency,” “expansion,” and “authority” (Said, 1994: 9. Italics in original).

Thus knowing other people’s cultures and histories generally underpinned imperial hegemony and became the mode by which the colonised were increasingly persuaded to know themselves: that is, as inferior to the coloniser. This so-called superior knowledge was then systematically exported to the colonies through the coloniser’s language, literature and learning as part of a civilising mission which involved the annexation, subjugation and exploitation of a vast wealth of colonised peoples and cultures (Ashcroft et al. 2003: 1).

Said asserts that any comprehensive study of ideas, cultures, and histories must take into account their force, or more precisely their configurations of power (Said, 2003: 5), the organised political circumstances obtaining when knowledge is produced (2003: 10) and the relationship between knowledge and politics ... in the specific context of the study, the subject matter, and its historical circumstances (Said, 2003:15). According to Said, “knowledge gives power; more power requires more knowledge, and so on in an increasingly profitable dialectic of information and control (2003: 36). Against this background, Said went on “to elucidate subsequent developments in academic as well as literary Orientalism that bear on the connection between British and French Orientalism on the one hand and the rise of an explicitly colonial-minded imperialism on the other” (Said, 2003: 19).

Said (1994) maintains that the basic tenet behind colonialism and imperialism is the established binary, yet dissimilar worlds of West (Us) and East (Other). In this binary world system, the ‘Other’ was considered primitive and underdeveloped and therefore deserved to be ruled by

‘Us’. This binary opposition, [Said \(1994\)](#) asserts, must be rejected and replaced with a narrative that recognises disparities in human experiences in all cultures. Such narrative must be derived from the original experiences of a particular region (as opposed to a panoramic view) to allow presence and voice to the culture(s) of such region. Said’s contribution to postcolonial thought continues to raise the question of whether European imperialism ever ended, or whether it has continued perhaps in different forms in non-Western societies. He concludes that it is misleading to consider that imperialism came to an end with the demise of Europe’s colonial empires not least because the imports and legacies of colonialism are still evident in the form of chaos, civil wars, and corruption in many former colonies ([Hamadi, 2014](#)).

Although most postcolonial theorists refer to [Said’s \(1978\) \*Orientalism\*](#) as revolutionary and the reference point for what is now known as postcolonial theory ([Gandhi, 1998](#)), he has nonetheless been criticised for his generalising tendencies grounded in his espousal of western humanism as unproblematic world-view ([Rizvi et al. 2005](#)). Drawing on Foucault, Said considers western literary representation of the East as an example of the West’s use of fabricated knowledge to exercise socio-political and economic power over the Orient. His reading of colonial discourse and representation as well as his emphasis on the importance of difference lends him the use of a counter-discursive logic in his analysis resulting in a problematic of binary opposition such as ‘West’ versus ‘East’, ‘Us’ versus ‘Other’ and ‘latent’ versus ‘manifest’ orientalism which pervades his work on Orientalism ([Rizvi et al. 2005](#); [Chakrabarty, 2012](#)).

### 2.2.3. Postcolonial Theory and the Politics of Resistance

In his book, *The Location of Culture*, Homi Bhabha<sup>5</sup> one of the influential postcolonial theorists, takes issue with Said's use of Foucauldian discourse of power and knowledge in addressing the politics of location, space and stereotypical representation of the Orient. This, Bhabha declares, leads Said to unconsciously fall into the trap of binary politics such as power versus powerlessness and knowledge versus ignorance, in his attempt to, for example, differentiate between latent (that is, an unconscious positivity) and manifest (that is, stated views and knowledge of the orient) orientalism (Bhabha, 1994). For Bhabha, colonial discourses and representation are generally more ambivalent and much less concrete than Said implies in his analysis (Rizvi, et al. 2005). From a postmodern vantage point, Bhabha (1994: 67) contends that a critique of colonial discourse should shift the point of intervention "from the ready recognition of images as positive or negative, to an understanding of the *processes of subjectification* made possible (and plausible) through stereotypical discourse" (italics original).

Like Said (2003), Bhabha (1994) considers colonial representation of identity and difference as stereotypical. However, unlike Said, Bhabha locates his analysis of colonial stereotype from the political into the psychological to allow a dynamic of equality between coloniser and colonised in terms of representation (Chakrabarty, 2012). He defines colonial stereotype as a "complex, ambivalent, contradictory mode of representation, as anxious as it is assertive" (Bhabha, 1994: 70). Thus Bhabha deviates from Said's essentialist reading of colonial stereotypes (such as the 'Other-ing' of the East) and binary oppositions by conceptualising the

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<sup>5</sup> Homi K Bhabha was born in Mumbai, India. He received his undergraduate degree in India and master's and doctoral degrees from Oxford University. Having taught at several prestigious universities, including Princeton, Dartmouth, and the University of Chicago, Bhabha is currently the Anne F. Rothenberg Professor of the Humanities at Harvard University.

problematic of representation in terms of the postmodern concepts of ambivalence, heterogeneity and hybridity. He envisages the problematic of colonial representation in terms of the “Lacanian schema of the Imaginary” and posits that “the construction of colonial discourse is ... a complex articulation of the tropes of fetishism – metaphor and metonymy – and the forms of narcissistic and aggressive identification available to the Imaginary” (Bhabha, 1994: 77). Whereas the narcissistic function of the imaginary tends to highlight the coloniser’s inherent difference from, and consequently a sense of superiority over, the colonised, the aggressive function tends to mask this difference in terms of the politics of identity with the colonised (Chakrabarty, 2012).

Bhabha is the foremost contemporary postcolonial theorist to highlight the ambivalence of colonial discourse in appropriating the colonised as ‘Other’. His body of work contributes key concepts such as mimicry and hybridity that have become a “locus classicus” for studies on postcolonial theory (Bell, 2012: 309). In general connotation, the term mimicry refers to the art of copying or closely imitating the speech or mannerisms of another (Oxford Dictionary, 2015). From a postcolonial theory perspective, mimicry is considered as disconcerting simulation of the coloniser’s culture, suppositions, institutions and values by the colonised (Ashcroft, et al. 1998). It is a concerted desire to sever connections with the colonised ‘Self’ in favour of connexions with the coloniser ‘Other’. Fanon (2008) illustrates how natives from Martinique (a former French colony) who have visited France return to their homeland radically changed, with the impression that they have added to themselves something that was lacking. Thus they, for example, make an effort to speak the Frenchman’s French, yet with a Martiniquan accent. The discourse of mimicry according to Bhabha (1994: 86) is constructed around ambivalence. It is “*the desire for a reformed, recognisable ‘Other’, as a subject of difference that is almost the same, but not quite*” (emphasis in original).

Bhabha likens colonial mimicry to the technique of camouflage practiced in military warfare: “It is not a question of harmonising with the background, but against a mottled background, of becoming mottled” (Bhabha, 1994: 85). Unlike Fanon’s (2008) notion of the black skin lurking behind white masks, Bhabha (1994: 88) contends that “colonial mimicry conceals no presence or identity behind its masks”. Instead, it poses a partial presence that is both incomplete and virtual. Colonial mimicry is characterised by indeterminacy, and a double articulation of both resemblance and menace. It does not simply produce clones of the colonisers. Rather, it produces the colonised as blurred copies of the coloniser that are capable of subverting the authority and dominance of the coloniser, not as a result of overt contestation and resistance, but from the emergence of an identity that poses as the same but not quite (Ashcroft, et al. 1998). As Bhabha puts it, “the menace of mimicry is its double vision which in disclosing the ambivalence of colonial discourse also disrupts its authority. And it is a double vision that is a result of ... the partial representation/recognition of the colonial object” (1994: 88).

Yet mimicry does not develop a creative approach in the mind of the colonised; for the colonised desire something that is perceived to be lacking and thus keep on learning new strategies of mimicry to, at best, be like, and thereby attain the power of, the coloniser. Given that “mimicry repeats rather than re-presents” (Bhabha, 1994: 88), this process is never complete, that is, mimicry does not completely transform the colonised into the coloniser. Due to factors such as social and racial disparities, something is always perceived as lacking and to be desired, hence mimicry persists. In postcolonial societies, mimicry is evidenced in the imitation of the coloniser’s language, educational system, morals, ethics, and other social organisations and institutions such as law and accountancy by the colonised. And the result: something that is almost the same, but never quite, and perhaps understandably so.

Hybridity as used in horticulture refers to the cross-breeding of two species by grafting or cross-pollination to form a third, 'hybrid' species. From a postcolonial perspective, hybridity is an evocative term for the construction of identity ([Hutnyk, 2005](#)). It is used to denote the creation of new transcultural forms within the contact zone produced by colonisation ([Ashcroft, et al. 1998: 118](#)). Hybridisation involves the suppression of certain aspects of one's way of being in favour of the civility of another. Thus as a consequence of colonisation, the colonised subjects (willingly or coercively) adopt aspects of the coloniser's culture and reconfigure this together with aspects of their cultural originality to produce a new hybrid culture ([Hutnyk, 2005](#)).

It is against this background that [Bhabha \(1994: 227\)](#) views hybridity as "how newness enters the world". It involves a process of re-interpreting and re-evaluating cultural differences in ways that differ from the established norms of both competing cultures, thus formulating something that is entirely new – an identity that is neither one nor the other. Thus colonial hybrids produce distortions that often sabotage the original interests of the colonisers. As [Bhabha \(1985: 156\)](#) notes, "what is irremediably estranging in the presence of the hybrid... is that the difference of cultures can no longer be identified or evaluated as objects of epistemological or moral contemplation: they are not simply there to be seen or appropriated".

But the colonial hybrid is not a simple construction by one culture over the other. It is constructed through a process of symbolic interaction between two competing identities that prevents them from being characterised into primordial polarities, thus opening up "the possibility of a cultural hybridity that entertains difference without an assumed or imposed hierarchy" ([Bhabha, 1994: 4](#)). Bhabha does not envisage hybridity as an indication of corruption or decline; rather, he argues for it to be understood as the most common and effective means available to the colonised for the deformation and displacement of the dominant presence of the coloniser as well as all sites of discrimination and domination



(Ashcroft et al 2003). Thus for Bhabha (1994), the concept of hybridity is central to the articulation of postcolonial resistance to the exercise of colonial hegemony.

Bhabha (1994) rejected the polarised view of coloniser and colonised as mutually exclusive entities that independently define and construct their cultural identities. Rather, he considers the colonial relationship as a more complex structure of mutual influences where the construction of cultural identity involves ongoing interactions and exchanges between two cultures that eventually produce a shared (though mutable) recognition of cultural difference (Bhabha, 1994). For Bhabha, the emergence of cultural hybridity is located in an in-between, liminal space – the third space. The third space is a contradictory and ambivalent space which serves to destabilise established oppositional polarities such as the centre-periphery praxis as well as all claims to cultural purity (Acheraiou, 2011). Thus Bhabha's conception of mimicry and hybridity, like Nandy (1983), gives credence to the role (whether affiliative or antagonistic) of the colonised in the construction of postcolonial hybridities.

Caught between two competing cultures, the colonised subject tends to exhibit two distinct world views: that of her/himself (in relation to the cultural originality) and that of the coloniser (in relation to the coloniser's culture). To what culture then do the colonised belong? Seemingly, the colonised cannot entirely lay claim to either of the two cultures not least because neither of them feels like home (Bressler, 2011). Drawing on Fanon's (2008) concept of dual dimensionality or self-division of the colonised, Bhabha conceptualises this enunciatory disorder of neither one nor the other as "unhomeliness" which he describes as "the condition of extra-territorial and cross-cultural initiations" (Bhabha, 1994: 9). Since unhomeliness is not synonymous with homelessness, the "unhomely" cannot be easily accommodated into any of the two competing cultures. The internalisation of unhomeliness causes the colonised "to become a psychological refugee" (Bressler, 2011: 205). Given that psychological refugees

idiosyncratically internalise the process of cultural hybridity, no two colonised subjects will interpret their culture(s) in exactly the same way. Hence, [Bhabha \(1994\)](#) argues against any attempt to categorise erstwhile colonies and peoples into a homogenous identity.

The notion of hybridity has spawned a variety of concepts among which are the interrelated notions of diaspora and creolisation. The notion of diaspora represent a variety of historical and contemporary conditions, characteristics, trajectories and experiences ([Vertovec, 1999](#)). Classical interpretations of diaspora were concerned with the dispersion of peoples from their homeland to a foreign land under varying forms of compulsion including colonialism, war and slavery ([Clifford, 1994](#); [Cohen, 2008](#)). This position was often articulated with reference to the Biblical exposition of the Jewish dispersion across the world and Babylon in particular ([Cohen, 2008](#)). However, contemporary literature frames diaspora as almost any population on the move, with little reference to a homeland or the specific context of their experiences ([Weinar, 2010](#)).

According to [Ashcroft et al \(1998\)](#), the colonial encounter gave rise to both colonial and postcolonial diaspora, that is, the displacement of people across the world under different circumstances or forms of compulsion. In a postcolonial theoretical sense, whether or not the diasporas were settlers, migrants, transported convicts, slaves, or labourers is beside the point; what is more apparent is the capacity of colonialism to produce varied asymmetrical power relations that tend to displace and compel people to move. Creolisation refers to the production of distinctive cultures by hybridising elements of cultural originality and other cultures with which they come into contact as a consequence of the diasporic condition ([Ashcroft, et al. 2003](#)).

[Spivak \(1996: 245\)](#) distinguishes between old and new diaspora. The old diaspora, she suggests, was a consequence of, among other things, colonialism, slavery, religious oppression

and war and as such relates to the period before the world was thoroughly globalised. The new diaspora on the other hand refers to the era of globalisation that has resulted in the new scattering of the seeds of developing nations to the developed world through migration, labour export, the seeking of political asylum. It is perhaps in this latter context that [Hall \(1990: 235\)](#) explains his new vision of diaspora as one that:

...does not refer us to those scattered tribes whose identity can only be secured in relation to some sacred homeland to which they must at all costs return, even if it means pushing other people into the sea". The diaspora experience [involves] the recognition of a necessary heterogeneity and diversity; by a conception of identity which lives with and through, not despite, difference; by *hybridity*. Diaspora identities are those which are constantly producing and reproducing themselves anew, through transformation and difference (*italics original*).

On the question of whether diasporans maintain a connection with and a return agenda to their homeland, [Safran \(1991: 91\)](#) suggests that some diasporans persist and may not want to return home "because although a homeland may exist, it is not a welcoming place with which they can identify politically, ideologically, or socially; or because it would be too inconvenient and disruptive, if not traumatic, to leave the diaspora". One factor that induces diasporans to persist is family bonds which, according to [Bruneau \(2010\)](#), constitute the very fabric of the diaspora experience particularly in the case of diasporans stemming from nations with well-known extended family nature.

[Mercer \(1988\)](#) considers the formation of diaspora in a postcolonial context as a "syncretic dynamic" of cultural forms which critically adopts elements from the master-codes of the dominant culture and 'creolises' them, disarticulating the canonical knowledge and re-articulating their symbolic meaning. The subversive force of such hybridisation, according to [Mercer \(1988\)](#), is most demonstrated at the level of language itself where diasporans destabilise and carnivalise the linguistic domination of the language of colonial discourse (for example English) through creolisation. [Bhabha \(1994\)](#) draws attention to the ways diasporans, through

hybridisation in contemporary contexts is able to challenge and disrupt the exclusionary binary logics of colonial discourse systems of meaning ([Acherāïou, 2011](#)). This is where postcolonial theory assumes a seminal task of interrupting, reinterpreting and re-inscribing colonial discourse and knowledge systems to construct new, unexpected and oppositional meanings.

#### **2.2.4. Postcolonial Theory and the Politics of Location**

Postcolonial theory is located within a highly contested theoretical and political landscape ([Rizvi, et al. 2006](#)). While in recent decades the concept has influenced a variety of academic disciplines, its theoretical prowess has been subjected to extensive criticism. For proponents, postcolonial theory attempts to shed light on the residual and ongoing effects of the colonial/imperial encounter ([Rizvi et al. 2006](#)) by making visible its continuing legacies on erstwhile colonised cultures and societies ([Sawant, 2012](#)). As such many postcolonial theorists ([Said, 1978](#); [Nandi, 1983](#); [Bhabha, 1994](#); [Ghandi, 1998](#); [Ashcroft et al 2003](#); [Loomba, 2005](#); [Childs and Williams, 2013](#)) tend to locate the postcolonial condition within the wider context of the overlapping ensemble and expansion of European colonial and imperial empires particularly in the late eighteenth and nineteenth centuries onto the present day.

In contrast, opponents argue that postcolonial theory is fraught with depoliticising implications, conceptual ambiguities and paradoxes ([Dirlik, 1994](#); [Ferguson, 2003](#); [Hallward, 2001](#)) particularly in relation to its location in time and space ([Shohat, 1992](#)). They contend that postcolonialism, like postmodernism, designates a set of diverse methodologies that poses no unitary quality ([Hallward, 2001](#); [Bressler, 2011](#)). In an insightful discussion of the theoretical and political ambiguities of postcolonial theory, [Shohat \(1992: 99\)](#) argues that the general acceptability of postcolonial theory has not only depoliticised critical academic discourses, but has largely succeeded in displacing more vibrant political terms such as “imperialism”, “neo-colonialism” and “geopolitics” from the academy.

In charting the politics of location of the postcolonial, [Shohat \(1992: 103\)](#) posed the question: “When exactly then does the post-colonial begin?” Shohat argues that despite its increasing academic visibility, postcolonial theory has yet to adequately address, at a conceptual level, the politics of location of the very term postcolonial.

Echoing “post-modernity,” “postcoloniality” marks a contemporary state, situation, condition or epoch. The prefix “post,” then, aligns “postcolonialism” with a series of other “posts” – “post-structuralism,” “postmodernism,” “post-Marxism,” “post-feminism,” “post-deconstructionism” – all sharing the notion of a movement beyond. ... Since the “post” in the “post-colonial” suggests “after” the demise of colonialism, it is imbued, quite apart from its users’ intentions, with an ambiguous spatio-temporality ([Shohat, 1992: 99-102](#)).

By deliberately misreading [Shohat’s \(1992\)](#) query of the politics of location or specific historical referent in terms of time and space of the postcolonial, [Dirlik \(1994: 329\)](#) supplies an answer “that is only partially facetious: When Third World intellectuals have arrived in First World academe”. Although Dirlik’s misreading implicates the role of the postcolonial intellectual in the development of the theory, employing this type of approach to theorising the postcolonial shifts the question from theoretical onto institutional politics and would therefore suggest different historical referents ([Childs and Williams, 2013](#)). It is in this context that Kwame Anthony Appiah asked: “Is the ‘Post’ in Postmodernism the ‘Post’ - in Postcolonial?” He suggests that “the *post* in postcolonial, should be understood as “the *post* of the space-clearing gesture”. It is not a ‘post’ that is concerned with transcending – with going beyond – coloniality ([Appiah, 1991: 348](#); emphasis in original). Rather, the determining condition of postcolonial theory “is the historical phenomenon of colonialism, with its range of material practices and effects, such as transportation, slavery, displacement, emigration, and racial and cultural discrimination” ([Ashcroft et al. 2003: 7](#)).

[Dirlik \(1994: 331\)](#) argues that “the term *postcolonial* in its various usages carries a multiplicity of meanings” (emphasis in original). Dirlik goes on to identify three such ways of locating the

postcolonial: first, it could be used as concrete referents to ex-colonial countries “as in postcolonial societies”; second, it could be used as an abstract term to describe the “global condition after the period of colonialism”; and third, “as a description of a discourse on the above-named conditions that is informed by the epistemological and psychic orientations that are products of those conditions” (*ibid*: 332). In this regard, [Hallward \(2001\)](#) postcolonial theory is flawed due to its lack of specificity, generalisability and applicability to other historical contexts. Yet this multiplicity of meaning is not new to postcolonial theorists ([Nandi, 1983](#); [Bhabha, 1994](#); [Young, 2003](#)). As Robert Young, an influential adherent of postcolonial theory asserts:

At one level there is no single entity called ‘postcolonial theory’: postcolonialism, as a term, describes practices and ideas as various as those within feminism or socialism. ... For much of postcolonial theory is not so much about static ideas or practices, as about the relations between ideas and practices: relations of harmony, relations of conflict, generative relations between different peoples and cultures ([Young, 2003: 7](#)).

Yet postcolonial theory represents an ongoing debate between theorists who contend that the postcolonial condition represents the historical period after political independence ([Dirlik, 1994](#)) on the one hand and those who contend that it encompasses the historical period from the moment of colonisation to the present day ([Ashcroft et al. 2003](#)) on the other hand. For the former, one answer to Shohat’s question of when the postcolonial begins is: ‘now’, referring to the period after colonialism ([Childs and Williams, 2013: 2](#)). However, periodising the completion of a distinct historical period (that is, the colonial era) and the beginning of another historical period (that is, the postcolonial era) is problematic given the continuing consequences of colonialism on contemporary societies ([Said, 1978 and 2003](#); [Acheraiou, 2011](#)). According to [Shohat \(1992: 104\)](#), the hegemonic structures and conceptual frameworks generated by the colonial encounter over the last five hundred years cannot be vanquished by waving the magical rod of the postcolonial. Thus locating postcolonial theory within the historical period

after formal independence undermines the economic, political, and cultural deformative traces of the colonial past in the postcolonial present ([ibid](#)). As [Said \(1994: 3\)](#) astutely puts it:

Appeals to the past are among the commonest of strategies in interpretations of the present. What animates such appeals is not only disagreement about what happened in the past and what the past was, but uncertainty about whether the past really is past, over and concluded, or whether it continues, albeit in different forms, perhaps.

[Stovall \(2013\)](#) shows how some key themes in postcolonial theory such as “the interrelations of colony and metropole, the intersection of the colonial and the postcolonial, and the politics of liberation embedded in both colonialist and anti-colonialist discourses” map onto specific historical case studies of two leading modern-time empires of Britain and France ([Stovall, 2013: 68](#)). In their influential book, *The Empire Writes Back*<sup>6</sup>, Bill Ashcroft, Gareth Griffiths and Helen Tiffin use the term postcolonial “to cover all the culture affected by the imperial process from the moment of colonisation to the present day” ([2004: 2](#)). In the introduction to *The Post-colonial Studies Reader* (2003), these same authors assert that:

All post-colonial societies are still subject in one way or another to overt or subtle forms of neo-colonial domination, and independence has not solved this problem. The development of new élites within independent societies, often buttressed by neo-colonial institutions; the development of internal divisions based on racial, linguistic or religious discriminations; the continuing unequal treatment of indigenous peoples in settler/invasion societies – all these testify to the fact that post-colonialism is a continuing process of resistance and reconstruction ([Ashcroft et al., 2003: 2](#)).

Furthermore, some postcolonial adherents suggest that postcolonial theory need not break away from the historical fact of colonialism as “there is greater evidence of continuity in the preservation of Western-centred attitudes, as well as an arrogant confidence in the almost unquestioned validity of science and Western knowledge” ([Briggs and Sharp, 2004: 662](#)). Similar to the colonial era, a continuing assumption that bears all the marks of colonialism

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<sup>6</sup> Two editions of the book have been published by Routledge: the first was published in 1989 and the second in 2004. Except otherwise stated, all references in the current work refer to the 2004 edition.

and/or imperialism is that either Western civilisation (including social institutions like the accountancy profession) are more advanced than those in the developing world or, more simply, that they are the benchmark or yardstick with which to measure other civilisations (Briggs and Sharp, 2004).

Given that the colonial encounter was one that conquered, subverted and either wrote or re-wrote the history of different cultures and societies, and because the colonised cultures respond to the colonising culture differently, it has been suggested that “no single approach to postcolonial theory and practice is possible or even preferable” (Bressler, 2011: 203). However, it is worth highlighting the major concerns of postcolonial theory which all proponents allude to. All postcolonial theorists believe that:

- European colonialism/imperialism is an historical fact, and postcolonial theory is rooted in this fact.
- The colonial and imperial encounter did not only involve the physical annexation of foreign lands but also the hegemony of the colonised peoples’ ideology and cultures.
- The colonisers used, among other things, myths, history, language, literature, and education as powerful tools in the process of colonisation.
- The social, political, and economic effects of colonialism and imperialism are still prevalent today.

### **2.3. Towards a Postcolonial Framework for the Analysis Accountancy and Accounting**

Ghandi (1998: 8) suggests that a comprehensive understanding of the postcolonial condition requires an ameliorative and therapeutic theoretical framework which is responsive to the task of remembering and recalling the historical and psychological consequences of the colonial



past, as well as a political obligation to assist postcolonial societies to live with the gaps and fissures of their condition in what [Gregory \(2004\)](#) refers to as the colonial present. As shown in previous sections, postcolonial theory is responsive to Ghandi's call for both theoretical and political dimensions. Theoretically, postcolonial theory draws attention to the role of colonial discourses and modes of representation in shaping most of our contemporary discourses and social institutions ([Rizvi et al. 2006](#)) including the accountancy profession. Politically, it highlights the ways in which global inequalities are perpetuated ([Rizvi et al. 2006: 250](#)) and thus seeks to address the continuing asymmetrical power relations that tend to normalise political and socio-economic authority and subjugation in the modern world order through the production and dissemination of knowledge ([Bhabha, 1994](#)).

In the sub-sections that follow, a postcolonial framework for the analysis of accountancy and the professionalisation of accountants in erstwhile colonial countries is set out. The framework draws on insights from various postcolonial theorists highlighted in previous sections, as well as other relevant works which underscores the legacies of colonialism on accounting professionalisation in emerging countries.

### **2.3.1. Postcolonial Psycho-existential Complex and Accountancy**

[Fanon's \(2008\)](#) proposition that the colonial juxtaposition of superior versus inferior civility engendered what he refers to as psycho-existential complex caused by the loss of the cultural originality of the colonised is important to this analysis. Once internalised, the colonised ceases to be self-directing and reverts to emulating the coloniser. In their introduction to the book: *Prospects for the Professions in China*, [Alford and Winston \(2011\)](#) note that developing countries have a fateful choice to make in relation to the development of professions in their respective economies: to embrace existing modes of the professions in developed societies in the face of increasing sceptical doubts, or to set off on an independent path, while adapting

some western practices to their specific historical and cultural contexts. However, [Poullaos and Uche \(2012\)](#) argue that few, if any, developing countries have a realistic opportunity to decide whether or not to adopt existing modes of accounting professionalisation in developed countries. Over two decades ago, [Perera \(1989: 141\)](#) examined the accounting development pattern in developing countries and argued that most of them:

...had little chance to evolve accounting systems, which would truly reflect the local needs and circumstances. Their existing systems are largely extensions of those developed in other countries, particularly the Western capitalist countries, such as the UK and US. These systems were either imposed through colonial influence or by powerful investors or multinational corporations.

[Johnson \(1973\)](#) argues that the continued dependency of postcolonial nations on the former colonisers is guided by the principle that the colonising nations are the leaders to regulate and control professional practice such as accountancy. [Briston \(1973\)](#) describes how the legacies of colonialism and imperialism have influenced accounting professionalisation in postcolonial Nigeria and Sri-Lanka to continue to regard the British mode of professionalisation as superior and therefore worth emulating. It is believed that this concept provides an appropriate conceptual lens through which questions such as ICASL's preference for adopting and continuing a wholly British model of accountancy and the professionalisation of accountants in Sierra Leone could be fruitfully investigated.

### **2.3.2. The Local-Global Nexus and Accountancy**

An important insight of postcolonial theory involves the characterisation of the coloniser/colonised relationship as dialectical ([Rizvi, et al. 2006](#)) and relational ([Hallward, 2001; Chen, 2010](#)). On the one hand, the coloniser is shown to engage in the subjugation, domination ([Fanon, 2008](#)) and discursive other'ing of the colonised ([Said, 1978](#)), but on the other hand, the colonised is shown as active participant, whether through friendship or enmity, in the process of colonisation ([Nandy, 1983](#)). Similarly, [Bhabha \(1994\)](#) shows how postcolonial

identity is performatively constructed through ongoing negotiations and exchanges between disparate cultural identities at the site of colonisation.

This highlights the complexity and multidimensionality of the relations between the local and global, particularly in a contemporary postcolonial context where the local-global nexus is characterised by movements of capital, people and ideologies “that no longer follow the familiar one-way colonial path from centre to periphery, but involve more complicated flows and networks of power” (Rizvi, et al 2006: 254). Tikly (2004: 173) draws on postcolonial theory to argue that the contemporary global-local nexus is in fact the emergence of a new form of western imperialism that has as its purpose the incorporation of populations of the postcolonial world into a regime of global government. He locates education as propounded by multilateral agencies such as the World Bank and IMF at the centre of this new imperialism (Tikly, 2004).

An aspect of the current investigation is to explore the relationship between the local (Sierra Leonean) accountancy body – ICASL – and the UK-based global accountancy body – ACCA – in terms of the development of accountancy in Sierra Leone. In this regard, Nandy’s (1983) contention that the sources of colonialism lie deep in the shared consciousness of the colonisers and the colonised, whereby the colonised consciously or by default become active participants in the process of colonisation is apposite to this analysis. It allows for the inclusion of the interactions between the accountancy profession and their associations in developed countries (for example the UK) and accounting professionalisation projects in developing countries (like Sierra Leone). More specifically, it provides an opportunity to usefully conceptualise the positionality of indigenous accountants and their professional associations as part of the wider network of collaborative systems that connect the local with the global (and vice versa) and as

such continue to promote colonial ideology and hegemony in a postcolonial condition ([Annisette, 2000](#)).

### **2.3.3. The Postcolonial Third Space of Hybridity and Diaspora and Accounting**

The postcolonial third space is a site of enunciation where socio-cultural encounters result in the questioning and negotiation of identities and ideologies. It is used as a metaphor for the ambiguous virtual site of hybridity and the postcolonial diaspora ([Mercer, 1988](#); [Hall, 1990](#)). [Bhabha \(1994\)](#) explains how the imposition of knowledge and power at the site of colonisation induces the colonised to mimic the coloniser as a form of resistance to hegemonic power relations. However, because mimicry repeats rather than represents, it produces the colonised as a partial copy of the coloniser, hence a new cultural identity – the postcolonial hybrid – is produced through ambivalence, uncertainty and a blurring of the assumptions, ideologies, values and cultural boundaries of colonisers and the colonised ([Young, 2003](#)). For postcolonial hybrids, cultural originality does not exist outside the third space where the diaspora effect emerges as a consequence of hybridity.

In the case of accounting professionalisation projects in parts of West Africa, [Poullaos and Uche \(2012\)](#) note that accountancy in countries like Nigeria and Ghana has developed into a hybrid of exemplars through mimicry of professionalisation models introduced by what [Johnson \(1982\)](#) refers to as imperial professional accountancy bodies and hybridising this with individual country specificities. [Poullaos and Uche \(2012\)](#) attribute this phenomenon to the legacies of the British colonial and imperial intervention in these countries. By situating the analysis of accounting professionalisation and in particular the development of professional accountants in Sierra Leone within this third space of hybridity, it becomes an historical process that is still in progress; an historical phenomenon that continues to be shaped by the postcolonial condition. It is believed that these concepts can be usefully employed to enhance

our understanding of the current state of accountancy in Sierra Leone, as well as address the diaspora effect that tend to characterise the choice of many Sierra Leonean qualified accountants to emigrate and work elsewhere such as the UK.

## **2.4. Conclusion**

The purpose of this chapter was to outline the theoretical framework – postcolonial theory – which underpinned this investigation. As a critical idiom, postcolonial theory bears witness to the asymmetric power relations between disparate cultures and formulates its critique around cultural differences, social authority and political discrimination that are normalised by colonial and imperial discourses and practices (Bhabha, 1994). As such, its concepts make visible the consequences of the legacies of colonialism on erstwhile colonised cultures and societies (Sawant, 2012). Yet postcolonial theory represents an ongoing debate between two groups of theorists who posit slightly different theoretical assumptions (Bressler, 2011) regarding the very terminology – postcolonial. On the one hand, some contend that postcolonial represents the historical period after political independence (Dirlik, 1994). This conceptualisation often refer to the hyphenated form ‘post-colonial’. On the other hand, some theorists contend that it encompasses the historical period from the moment of colonisation to the present day (Bhabha, 1994; Ashcroft et al. 2003). This conceptualisation often refer to the unhyphenated form ‘postcolonial’ (Digole, 2012).

For the purposes of this investigation, the term postcolonial (without a hyphen) is understood as encompassing all cultures affected by the colonial and imperial encounter from the moment of first impact to the present day (Ashcroft et al., 2004: 2). In this regard, postcolonial countries are understood here as nations that were affected by the colonial/imperial encounter and continue to be influenced by the legacies of colonialism and imperialism. Accordingly, an important aspect of this investigation is not the question of when the postcolonial begins

(Shohat, 1992), but the question of whether it can be found in, and is relevant to the context and phenomenon under investigation. The context of this investigation is Sierra Leone, an erstwhile British colony<sup>7</sup> that has been, and continues to be influenced by the postcolonial condition. The phenomenon under investigation is accounting and the analysis is concerned with the effect of the legacies of British colonialism on the professionalisation of accounting and accountants in postcolonial Sierra Leone.

Postcolonial theory represents a range of concepts that seek to address “generative relations between different peoples and cultures” (Young, 2003: 7). The analytical framework adopted for this investigation is comprised of four concepts of postcolonial theory (see chapters 4 and 6 for application of the concepts). The first is the notion of ‘local-global nexus’ which characterises the coloniser-colonised relationship as dyadic and dialectical, perpetuated through a shared consciousness generally introduced by the coloniser (Nandy, 1983). The second is the notion of ‘psycho-existential complex’ which is a state of internalised inferiority by the colonised as a consequence of colonial juxtaposition of superior (Us) versus inferior (them) at the site of colonisation (Fanon, 2008). The third is the notion of ‘hybridity’ which relates to the emergence of new cultural identity as a consequence of exchanges and interactions between competing cultures (Bhabha, 1994). The final concept is the notion of diaspora which relates to the multidirectional physical movement of postcolonial subjects between varying jurisdictions (Reis, 2004) often facilitated by their hybrid identity (Hall, 1990).

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<sup>7</sup> Britain extended her imperial hegemony to Sierra Leone in 1787 by first establishing what they called ‘the province of freedom’ (where the capital, Freetown, is currently located) in the western area of the country as a settlement for freed slaves. The province of freedom was formally incorporated into the British Empire in 1808 followed by the rest of the country until 1961 (see chapter 5 for detailed historical context).

While the use of postcolonial theory within the wider accounting literature has gained traction in recent years ([McNicholas, et al. 2004](#); [Kim, 2004](#); [McNicholas and Barrett, 2005](#); [Kamla, 2007](#); [Gallhofer et al. 2011](#)), its analytical prowess remains contested on two grounds. On the one hand, the reliance of postcolonial theory on distinct analytical categories, such as the coloniser-colonised praxis, has been regarded as a reproduction of the very colonial binaries and otherness that it was developed to overcome ([Fanon, 2008](#); [Moe and Albrecht, 2015](#)). On the other hand, it has been argued that the focus of postcolonial theory on mutual and/or collaborative exchanges ([Nandy, 1983](#); [Bhabha, 1994](#)) between distinct analytical categories, such as in the formulation of hybrid identities, risks depoliticising the academy ([Shohat, 1992](#)) by overstating the potential of accommodation while understating the potential of resistance. As [Moe and Albrecht \(2015: 333\)](#) note, “neither extreme is analytically useful”.

For example, within the context of this investigation, conceptualising ICASL and ACCA as local and global respectively tend to denote distinct and oppositional entities that independently delineate their professional projects. This is more evident within the application of the concepts of local-global nexus and psycho-existential complex outlined earlier. However, given that ICASL (local) and ACCA (global) (though somewhat distinct) operate collaboratively within the same postcolonial space, their interactions and interdependencies directly impact the local (and global) professionalisation trajectory and well as the construction of professional accountants in Sierra Leone. This is more evident within the application of the concepts of hybridity and diaspora. Thus the approach adopted for this investigation was to recognise in tandem the ontological distinctiveness of ICASL and ACCA as well as their interactions and interdependencies ([Visoka, 2012](#)). This approach, it could be argued, more accurately captures the differences, tension and thus subaltern resistance to colonial hegemony, as well as the syncretism and accommodation which are integral to the accounting professionalisation trajectory in Sierra Leone.

## **CHAPTER 3: REVIEW OF THE RELEVANT LITERATURE**

### **3.1. Introduction**

The purpose of this chapter is to critically review the body of literature on professions in general and the accountancy profession in particular. Studies of the emergence and subsequent development of the accountancy profession in the developed world (Britain for example) and its export to other countries around the world (particularly former British colonies) have gained traction over the last few decades. In accountancy, various scholars have applied different frameworks mainly from the sociology of professions literature to investigate the development of the accountancy profession in the developed world. Yet different frameworks provide different accounts of ‘what’ a profession is, ‘how’ professional status is achieved and maintained, and ‘why’ professional projects are initiated by individuals within an occupational group. Thus an appreciation of the convergences and divergences among these perspectives is important for an understanding of the emergence, development and cross border transfers of accounting professionalisation models.

The rest of the chapter is organised as follows: section 3.2 presents an overview of the sociology of the professions literature to position the review of accounting professionalisation literature. Section 3.3 draws on the sociology of professions literature to propose a framework for understanding the accounting professionalisation trajectory in developed countries. Given Sierra Leone’s colonial heritage, an understanding of accounting professionalisation projects in developed countries, particularly Britain, is necessary to conceptualise the continuing presence and influence of the British model on the professionalisation trajectory in Sierra Leone and indeed other erstwhile British colonies. Thus section 3.4 applies the framework proposed in the previous section to review the accounting professionalisation trajectory in developed countries with particular focus on Britain.



British colonialism provided a basis for transplanting the professionalisation model in Britain to several countries particularly erstwhile British colonies. Section 3.5 therefore reviews extant literature which focuses on how the British accounting professionalisation model was, and continues to be, exported to its former colonies. However, consistent with postcolonial theory (Bhabha, 1994), accounting professionalisation projects in erstwhile colonies do not always emerge as direct clones of the British model (Chua and Poullaos, 1998; Annisette, 1999 and 2000; Bakre, 2005 and 2006; Sian, 2006 and 2010; Poullaos and Uche, 2012). Section 3.6 therefore explores the literature which discusses the accounting professionalisation trajectory in emerging postcolonial nations while highlighting the influence of, and possible variations from, the British professionalisation model. Section 3.7 examines the issues and challenges of transplanting professionalisation models from the developed to emerging postcolonial countries, while section 3.8 provides a summary and conclusion.

### **3.2. Sociology of Professions**

The concept of profession is identifiable from the Middle Ages, with the clergy, educated in cathedral schools (Crook, 2008), and the autonomous corporate colleges of the higher professions – lawyers, physicians and university professors being the most prominent groups (Siegrist, 2002). Up to the eighteenth century, these professions were regarded as ‘gentlemen’s occupations’ (Carr-Saunders and Wilson, 1933: 295) and were therefore given an elevated status (Nolin, 2008) and societal authority compared to other occupations. They were seen as having specific orders of knowledge and therefore enjoyed privileges “with regard to education, the control of access to the professions, the practice of the professions, and ethical monitoring. The specific way of earning a livelihood distinguished the higher professions from commercial occupations and handicrafts” (Siegrist, 2002: 12155).

Already here, certain characteristics of the professions prevalent in modern literature were evident and even sometimes defended. For example, in *The Wealth of Nations* (first published in 1776), Adam Smith argued in favour of entry restriction to the ‘gentlemen’ professions in order to secure what he considered as a proper reward for members of these professions:

We trust our health to the physician; our fortune and sometimes our life and reputation to the lawyer and attorney. Such confidence could not safely be reposed in people of a very mean or low condition. Their reward must be such, therefore, as may give them that rank in the society which so important a trust requires (Smith, 1776: 118).

However, this traditional view of professions began to dissolve from the eighteenth century (Siegrist, 2002). Thus it was not until the 19<sup>th</sup> century that professions took the form similar to what we have today (Nolin, 2008). Yet Smith’s (1776) argument regarding occupational status and a proportionate reward for the professions maintains its relevance (Yee and West, 2010). Over the last century, competing perspectives to the sociology of professions have been put forward to explain their nature, development, and continued existence. In what follows, a brief overview of this literature is explored vis-à-vis contributions of the competing perspectives including functionalist, interactionist and critical (Marxist/neo-Weberian) approaches.

### **3.2.1. Functionalism and the Professions**

From the 1930s, the sociology of professions literature was dominated by functionalist traditions (Sciulli, 2010). The main thrust of functionalism was the elaboration of definitional criteria by which professions can be distinguished from other expert or commercial occupations (Klegon, 1978; Siegrist, 2002; Abbott, 2002). Functionalist conceptualisation revolved around two related propositions: the distinctiveness of the professions with identifiable common characteristics and, their unique (and positive) contribution to social order (Cullen, 1983; Sciulli, 2005 and 2010). Given these two propositions, functionalist writers (Carr-Saunders and Wilson, 1933; Parsons, 1939, 1951 and 1954; Trow, 1945; Gross, 1958; Greenwood, 1957;

Goode, 1957 and 1969; Wilensky, 1964; Vollmer and Mills, 1966 and Perrucci and Gerstl, 1969; Parsons and Platt, 1973; Nolin, 2008; Gorman and Sandefur, 2011) offered varying taxonomies of definitional characteristics (including professional association, commitment to altruism, code of ethics, codified knowledge base and a system of education) against which achievement of professional status was evaluated and elaborated. Table 3.1 provides functionalist typology of definitional attributes of professions and citing authors.

Table 3. 1: Selected definitional attributes of the professions by citing authors

Attribute	Author									
	Flexner, (1915)	Carr-Saunders & Wilson, (1933)	Parsons, (1939; 1954)	Greenwood, (1957)	Goode, (1957; 1969)	Gross, (1958)	Barber, (1963)	Wilensky, (1964)	Millerson, (1964)	More, (1970; 1976)
Complex occupation	√	√		√	√	√		√		√
Skill based on body of knowledge	√	√	√	√	√	√	√	√	√	√
Requires long education/training	√	√		√	√		√	√	√	√
Competence tested		√						√		√
Organised/professional association	√	√	√	√	√	√	√	√		√
Professional code of ethics		√		√	√		√	√		√
Altruistic/public interest orientation	√		√		√		√			√
Professional authority			√	√						

**Source:** adapted from [Millerson \(1964\)](#) and [Cullen \(1983\)](#)

For functionalists, professions emerged as institutionalised occupations with superior technical competence in a specific field of knowledge to perform specific functions in society, thereby contributing to the development and maintenance of social order ([Carr-Saunders and Wilson, 1933; Parsons, 1939](#)). In this context, the professions are regarded as privileged occupations,

comprised of educated gentlemen of high social status, explicitly committed to altruism and public interest and are therefore suitably positioned as a shield against threats to stable democratic processes ([Marshall, 1939; 1950](#)). Functionalist interpretation of the professions has been discredited for being generally uncritical of professions and, in tandem, largely ignoring the dynamic, procedural nature of the process of professionalisation ([Allen, 1991](#)).

### **3.2.2. Interactionism and the Professions**

The emergence of interactionist sociology of professions from the 1960s increasingly displaced functionalism as a viable framework for understanding professions. Interactionists increasingly pointed to the failure of functionalism to identify at a conceptual level “the uniquely integrative consequences of professions’ presence in civil society” ([Sciulli, 2005: 916](#)), as well as their lack of consensus on the taxonomies of professional attributes ([Klegon, 1978; Saks, 1983; Abbott, 1988; Allen, 1991; Nolin, 2008](#)). They argued that the professions are interest groups that seek to legitimise their professional claim by convincing the rest of society that they could offer some kind of specialised skill for the benefit of the wider society ([Roth, 1974; Dingwall, 1976; Evetts, 2003 and 2006; Saks, 2010](#)). By examining the institutional and structural dynamics involved in the rise to professional ascendancy, interactionists proposed the concept of professionalisation as a more useful analytical tool for understanding how certain occupational groups have managed to attain high privilege, exclusive power and authority, and high status ([Freidson, 1970a and 1970b; Larson, 2013](#)).

For interactionists, professionalisation involves a two-stage process. First, the occupation must demonstrate that it does valuable and reliable work for which market demand exists. This stage is generally demonstrated with reference to certain attributes identified by functionalists. Whereas stage one could be achieved by the occupation itself, stage two is out-with its control ([Freidson, 1986](#)). It involves the conferral of ‘occupational autonomy’ resulting “from the

critical interaction of political and economic power, and occupational representation” (Wolinsky, 1988: 36). Whereas functionalists view professional association as a definitional attribute of professions, interactionists regard such associations as the basic organising instrument for defining and protecting their groups’ interests which sometimes may conflict with the interests of the rest of society (Gill and Horobin, 1972; Willmott, 1986; Uche, 2007).

Through the function of a professional association, the professional is presented as competent, independent, trustworthy and accountable to society for their actions or lack of it (Millerson, 1964). Occupational autonomy, hence professional dominance is a key institutional element of the professions. It “provides an occupation with a legal monopoly over the performance of some strategic aspect of its work and effectively prevents free competition from other occupations” (Freidson, 1970b: 134). Although this perspective provides useful insights into particular occupations that have been successful in their professional claim, such as the role of state in the process of professionalisation, it failed to explore wider issues such as motivations for initiating professionalisation projects and critically evaluating the entrenched institutional power available to professions.

### **3.2.3. Critical Approach and the Professions**

A more critical perspective that is generally sceptical of functionalist and interactionist sociology of professions emerged from the 1980s and has dominated contemporary literature (Chua and Poullaos, 1998). Much of this literature is rooted in neo-Weberian (Saks, 1983 and 2010; Brante, 2010; Olgiati, 2010) and Marxist traditions (Johnson, 1972; Saks, 1983; Willmott, 1986; Uche, 2007 and 2010; Larson, 2013). Neo-Weberian theorists attempt to apply Weber’s (1968) concept of social closure to explain the nature and role of professions in society (Saks, 2010). The Weberian notion of social closure broadly refers to a situation where a given

interest group seeks to control market conditions in its favour (Uche 2007) by restricting access to specific opportunities to members of their group:

...the neo-Weberian approach is centred on the tenet that we live in a dynamic and competitive world of macro political power and interests, in which occupational groups gain and/or maintain professional standing based on the creation of legal boundaries that mark out the position of specific occupational groups – be they in accountancy and architecture or law and medicine. Professionalisation in this sense is centred on attaining a particular form of formal legal regulation with registers creating bodies of insiders and excluding outsiders (Saks 2012: 4).

Thus neo-Weberian scholars regard professions as privileged occupational groups which have generally been able to exercise monopoly over social and economic opportunities within the division of labour. Such occupational monopolies are underpinned by the state with legal restrictions privileging professions to other occupations (Parkin, 1979; Saks, 1983).

Marxist writers (Johnson, 1972; Larson, 2013) on the other hand locate their analysis of professions within the broader historical and structural contexts of welfare capitalism (Witz, 1992). Larson (2013) presents a historical account of professional development in the UK and USA after the late eighteenth and nineteenth century industrial revolution, followed by a Marxist interpretation of what she refers to as ‘professional project’. Professional projects are collective social projects undertaken by actual and/or potential sellers of professional commodities (or services) to claim autonomy over superior expertise and in turn control certain markets – the professional market – for their services. The professional project is centred on two key dimensions: first, the establishment of monopoly over the professional market and second, cognitive exclusiveness over an abstract body of knowledge. The professional market however, did not exist or develop naturally and therefore had to be created through a three-stage process.

First, the existence of modern professional market required the production of a distinctive commodity – professional service. However, professional service “is inextricably bound to the person and the personality” of professionals. It follows, therefore, that the professional must be adequately developed through professional education and training “so as to provide recognisably distinct services for exchange on the professional market” (Larson, 2013: 14). Second, to maintain a secure professional market, professional services had to be presented as superior in relation to competing service. This required standardisation of professional services in order to differentiate their identity and elimination of competing services through state-instituted market shelters. Third, given that standardisation of professional services is bound to the development of professionals, new recruits had to be induced to accept the economic and social sacrifices of professional education and training. In this regard, “the attitude of the state toward education and toward monopolies of competence” is vital to the development of the professional project (Larson, 2013: 15). In sum, Larson’s (2013) analysis of the rise of professionalism encompasses the following related elements: creation of professional markets; standardisation of knowledge base; differentiation of professional work; state protection (market shelter) against other competing occupations; and education and training of professionals.

In his seminal work on the *System of Professions*, Abbott (1988) attempts to synthesise the sociology of professions literature into a general concept of professionalisation. He contends that the evolution of modern professions is a consequence of their interrelations. These interrelations are in turn dependent on the way the professions control their knowledge and skill. He distinguishes two forms of establishing such control. The first is where an occupation directly controls its technique as in the case of the crafts. The second is where an occupation controls abstract knowledge, allowing for practical skill to grow thereof. This characteristic of knowledge abstraction, he argues, is one that best distinguishes professions. The question of

how expertise is structured dominates Abbott's analysis of the system of professions. Whereas earlier writers focussed on the analysis of professions as independent occupations, [Abbott \(1988\)](#) views professions as comprising 'an interdependent system' in which each profession operates under different kinds of jurisdiction. Thus professions exist because as occupations, they have managed to exert jurisdictional boundaries over specific areas of work ([Abbott, 2010](#)).

For Abbott, occupational competition for control (or jurisdiction) over an area of work is key in understanding the professions. These three elements – work, jurisdiction, and competition – influence the development, nature and role of the professions in society. Professional work (health, disputes, monies, design and unhappiness) constitutes human problems amenable to expert service. These problems “do not have any inherent symbolic shape” ([Abbott, 2010: 175](#)). Therefore, occupations aspiring for jurisdictional boundaries over human problems must first constitute them (fatness must be turned into the disease of obesity, drabness into the architectural challenge of style), and then institute a defence mechanism against competing constitutions of them by other occupations thus forming the basis of interprofessional competition within the system of professions ([Abbott, 2010: 175-176](#)).

Critical studies have increasingly recognised that the trajectory of professional development “is most usefully investigated at the level of particular occupations” ([Walker, 1995: 287](#)). According to [Freidson, \(1994: 26\)](#), such analysis should focus on particular occupations as separate empirical phenomena, rather than “as specimens of some general, fixed concept”. Furthermore, it has been argued that “the organisation of the profession cannot be adequately understood independently of an appreciation of the political, economic and legal circumstances that have supported and constrained its development” ([Willmott, 1986: 556](#)).

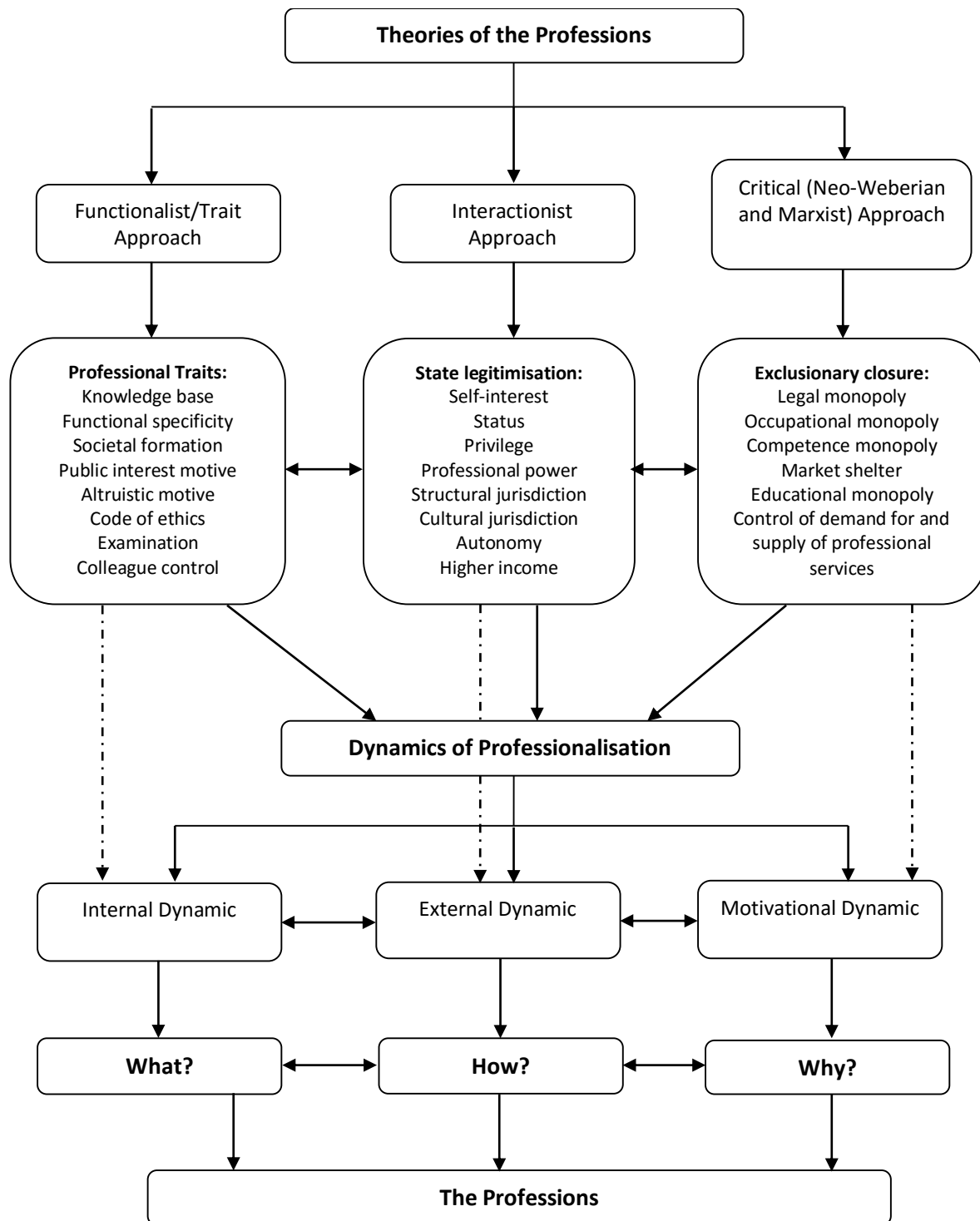


### **3.3. Toward a Framework for Understanding Accounting Professionalisation Project**

It can be seen from the review above that the problem of conceptualising professionalisation projects has haunted writers of different theoretical persuasions for centuries. With limited consensus in the literature, many scholars (with some notable exceptions, for example, [Nolin, 2008](#); [Sciulli, 2010](#); [Brante, 2011](#); and [Saks, 2012](#)) have conceded that the task of delineating empirical as well as analytical elements of professions is a pointless exercise. The main theme under discussion now is the lack of explanatory value of all previously dominant perspectives, hence none of them “has become completely hegemonic” ([Meiksins and Watson, 1989: 561](#)). As such, even the most renowned and influential framework “turn out being either unsatisfactory or misleading in understanding current and emerging professional patterns” ([Olgiati, 2010: 805-806](#)).

Given these limitations, it could be argued that a comprehensive understanding of professionalisation patterns requires an appreciation of important elements of the competing perspectives. [Willmott \(1986\)](#) was among the first to incorporate the insights of functionalist, interactionist and critical perspectives to develop a framework which he used to analyse the emergence of the accountancy profession in the developed the UK. The approach adopted here is to synthesise useful elements of each perspective within a more inclusive framework – the dynamics of professionalisation project – as outlined below (and summarised in figure 3.1). Central to this framework is the notion that professional entrepreneurs employ varying strategies identified in the sociology of the professions literature in an on-going process of negotiating and renegotiating their claim to professional ascendancy ([Allen, 1991](#)).

Figure 3. 1: Dynamics of professionalisation projects with reference to competing conceptions of the professions



### 3.3.1. Dynamics of Professionalisation Project

Freidson (1970a) posits that the professionalisation projects involve a two-stage process. The first stage is generally demonstrated with reference to functionalist attributes of professions (such as formation of professional association, and formulation of code of ethics, whilst the second involves the conferral of ‘occupational autonomy’ resulting “from the critical interaction of political and economic power, and occupational representation” (Wolinsky, 1988: 36).

Like Freidson (1970a), Klegon (1978) identified two dynamics – internal and external – and their related elements as the main determinants of professional ascendancy. The internal dynamic refers to strategies employed by professional entrepreneurs in their attempt “to claim professional status by announcing that they are trustworthy, have a code of ethics, a professional association, and perform important services which only they are qualified to do, and, therefore, are deserving of autonomy and prestige” (Klegon, 1978: 168-169). This corresponds to ‘stage one’ of Freidson’s (1970a) professionalisation conjecture and is consistent with functionalist conceptualisation of the professions. However, by merely self-promoting *what* an occupation claims to be and/or have achieved, which according Roth (1974) could be achieved by any occupation, does not adequately explain *how* professional status is achieved, nor does it explain *why* occupational groups attempt to undertake professional projects.

The external dynamic refers to “the relationship of an occupation to societal arrangements of power, and the way in which those relationships affect the social meaning of an occupation, that affect the ability of an occupation to obtain and maintain professional occupational control” (Klegon, 1978: 173). This corresponds to ‘stage two’ of Freidson’s (1970a) professionalisation conjecture and is consistent with interactionist conceptualisation of the

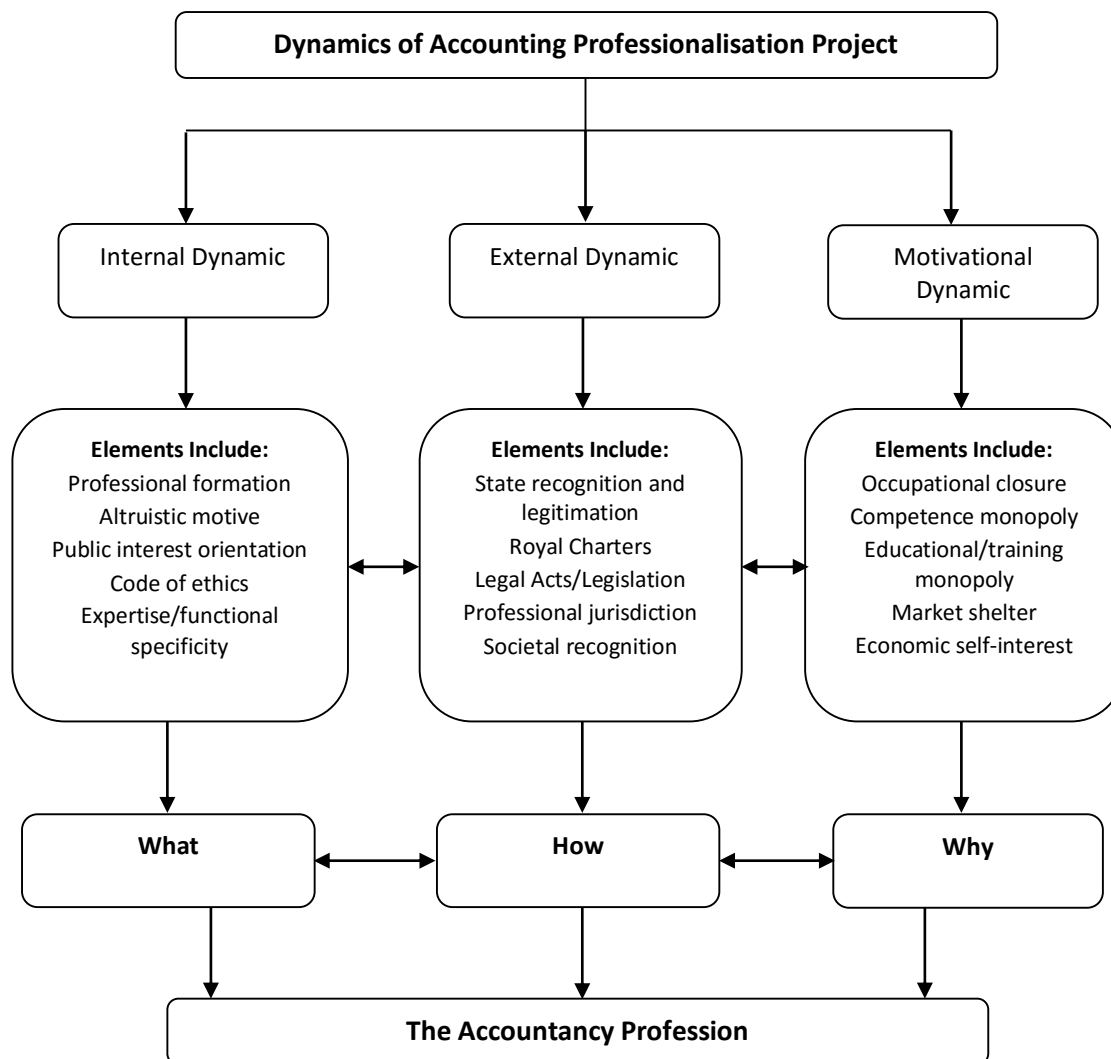
professions. It is suggested that Klegon's internal and external dynamics to a large extent address the question of 'what' a profession is or claims to be and 'how' occupations achieve professional status. That is, by adopting strategies (professional attributes/traits) identified by functionalists as evidence of professionalisation, sufficient to warrant societal recognition and state conferral of professional status and autonomy. However, both dynamics fail to capture *why* occupational groups undertake professional projects (see for example, [Lee, 1995](#)).

Thus for the purpose of analysing accountancy in the developed world, the two-dynamic framework of [Klegon \(1978\)](#) is extended to include a third dynamic, referred to here as the 'motivational dynamic'. This dynamic encompasses the impetuses for professional formation, for example, an occupation's desire for the ability to advance and protect the interest of their members by excluding non-members. In other words, the motivational dynamic attempts to conceptualise *why* professional entrepreneurs seek professional status for their respective occupation. This dynamic has been most usefully explored from a critical vantage point.

### **3.4. Dynamics of the Accounting Professionalisation Project in the Developed World**

This section provides an analysis of the development of the accountancy profession in the UK using the framework proposed above. The analysis encompasses the three dynamics of the professionalisation project – internal, external, and motivational – and their related elements as summarised in figure 3.2 below. Detailed historical accounts of the trajectory of professionalisation projects in developed countries such as the UK has been provided elsewhere ([Brown, 1905](#); [Willmott, 1986](#), [Walker, 1991; 1995 and 2004](#)). While focussing on the UK, the analysis also draws on experiences from other developed countries like Australia and the USA.

Figure 3. 2: Dynamics of accounting professionalisation



### 3.4.1. Internal Dynamics of Accounting Professionalisation Project

The internal dynamic of accounting professionalisation consists of ‘internal exertions’ by accounting practitioners to organise and define their occupational jurisdiction, raise their profile and status, and publicly announce their existence, specific function within the division of labour, and relevance within wider society. Furthermore, this dynamic is demonstrated in the actions of accounting practitioners to advance and maintain their exclusive claim to the performance of specific services by regulating entry requirements and membership criteria, as

well as exclusive claim to the production of producers by defining levels of competence, education, examination and certification.

Even although the occupation of accountant has existed for centuries, the accounting professionalisation project emerged as a collective social project ([Larson, 2013](#)) which culminated in the formation of professional associations from mid nineteenth century. The first of such project emerged in Scotland with the formation of the Society of Accountants in Edinburgh (SAE, founded as Institute of Accountants in Edinburgh) in 1853; the Institute of Accountants and Actuaries in Glasgow (IAAG) in 1853 and the Society of Accountants in Aberdeen (SAA) in 1866 ([Brown, 1905](#); [Walker, 1991](#)). A similar sequence of accounting professionalisation emerged in England and Wales with the formation of localised societies: The Incorporated Society of Liverpool Accountants and the Institute of Accountants in London both in 1870, the Manchester Institute of Accountants in 1871, the Society of Accountants in England in 1872 and later, the Sheffield Institute of Accountants in 1877 ([Murphy, 1940](#); [Walker, 2004](#); [Edwards and Walker, 2007](#); [Edwards, 2010](#)).

The founding of such associations is regarded as an important element of the internal dynamic wherein institutionalisation or the formation of a professional association is regarded as an important characteristic of professionalisation projects ([Carr-Saunders and Wilson, 1933](#); [Greenwood, 1957](#); [Wilensky, 1964](#)). In their paper on the ‘construction of the professional accountant’ [Carnegie and Edwards \(2001\)](#) infer that societal formation by existing accounting practitioners is a visible public signal in the professionalisation process. Today, this is evidenced by the functions of, for example, ICAS (and its antecedent associations) in Scotland, ICAEW (and its antecedent associations) in England and Wales; and the AICPA (and its antecedent associations) in the USA to name a few.

[Carnegie and Edwards \(2001\)](#) note that associational formation is only one of many interconnected elements of the internal dynamic deployed by an occupational collective in their endeavour to achieve professional status. Thus other elements of the internal dynamic including altruism and public-interest orientation were employed by the organised (yet unrecognised) bodies in their quest for legitimacy even if their personal motives were more mercenary ([Gavens and Gibson, 1992: 80](#)). For example, in their petition for a Royal Charter, the SAE highlighted the public interest orientation of their professional body, the achievement of which will require the society to:

...secure in the members of the profession the qualifications which are essential to the proper performance of its duties, and would consequently conduce much to the benefit of the public if the Petitioners who form the present body of practising Accountants in Edinburgh were united into a body corporate and politic, having a common seal, with power to make rules and bye-laws for the qualification and admission of members, and otherwise ([SAE Royal Charter, 1854](#)).

The public-interest orientation as opposed to self-interest motive was further emphasised in the petition for a Supplementary Royal Charter that formed the basis for the merger of the SAE, IAAG and SAA into ICAS. The objects of ICAS outlined in the Supplementary Charter include “to uphold and enforce among its members a high standard of efficiency [via professional education and training, qualification and certification] and professional conduct [via code of ethics and colleague control procedures] in the interests of the profession and the public generally” ([ICAS Supplementary Royal Charter, 1951](#)). Similar elements were emphasised by the ICAEW in their petition for a Royal Charter:

That the said societies were not established for the purposes of gain nor do the members thereof derive or seek any pecuniary profit from their membership but the societies aim at the elevation of the profession of public accountants as a whole and the promotion of their efficiency and usefulness by compelling the observance of strict rules of conduct as a condition of membership and by setting up a high standard of professional and general education and knowledge and otherwise ([ICAEW Royal Charter, 1880](#))

Not only did the accounting profession promote elements of the internal dynamic as a basis for professionalisation, they have been emphasised (post formation and incorporation) to defend the profession from ‘outsiders’. [Walker \(1991\)](#), for example, illustrates how Scottish Chartered Accountants assumed a ‘functionalist’ mode of the role of professions in society to publicly defend their CA monopoly and economic domination when challenged by two organisations of aspirant professionals.

In sum, the main tenet of this dynamic is broadly consistent with [Larson’s \(2013\)](#) professionalisation thesis that to achieve professional status, collective social mobility projects had to be initiated by accounting practitioners themselves. The analysis above shows that from inception accounting professional entrepreneurs in the developed world adopted and actively promoted elements of the internal dynamic as a basis for their claim to professional ascendancy. Yet “merely organising into associations does not create a profession” ([West 1996: 86](#)). In other words, achievement and successful implementation of the internal dynamic and its related elements, though an important public signal of movement towards professional ascendancy as has been shown, are not sufficient to constitute a profession. Therefore, in order to understand the stratagems by which the occupation of accountant developed into the profession of accountancy, it is necessary to go beyond the internal dynamic and explore the external dynamic of accounting professionalisation.

### **3.4.2. External Dynamics of Accounting Professionalisation Project**

This dynamic refers to the interaction of the accounting professional entrepreneurs and other social organisations of power that resulted in the success of accounting professionalisation project. In the words of [Johnson \(1972: 18\)](#), such an approach is needed “to understand professional occupations in terms of their power relations in society – their sources of power and authority and the ways in which they use them.” An important tenet of the external dynamic



of accounting professionalisation is the recognition that the rise to professional ascendancy is contingent upon, and facilitated by, linkages to other aspects of the social structure (Klegon, 1978), including the state and other established professions, for example, the legal profession.

The institution of the state in general and the actions of state agencies in particular has been considered important in this regard (Dyball, et al., 2007). This is consistent with Johnson's (1982: 189) proposition that "the professions are emergent as a condition of state formation and state formation is a major condition of professional autonomy". A similar view is held by Saks (2010) who argues that occupational monopolies are underpinned by the state with legal restrictions privileging the professions to other occupations. In the UK, the literature shows that soon after formation, the SAE, IAAG and SAA petitioned Queen Victoria for a Royal Charter for their societies (Lee, 1995) which were granted in 1854, 1855 and 1867 respectively (Walker, 1991; Walker and Shackleton, 1995). In England, negotiations were quickly held to merge the five English societies to form the ICAEW. Like the Scottish institutes, the ICAEW petitioned the Queen for a Royal Charter of incorporation which was granted in 1880 (Willmott, 1986; Lee, 1995).

The literature also illustrates how the actions of UK state agencies provided legitimacy to the accounting profession through various Company Acts and in particular, the Bankruptcy Act of 1869 which gave official recognition to the accountant (Murphy, 1940). Willmott (1986: 563-564) construes the relationship between professional associations and the state as one of interdependence and tension in which each party enables as well as constrains the other:

On the one hand, by legitimising the existence of professional associations, by providing them with legal monopolies and by creating employment for their members, the state has supported their formation and development. On the other hand, the state has become dependent upon the professions for training and supplying the skilled labour which shapes, regulates and legitimises the routines of modern social and economic life. ... But, at the same time, the state's sanctioning of market shelters for professional groups has constrained their monopoly powers by means of the potential threat of the dilution or removal of their privileges.

Typically, the actions of the state and state agencies create and differentiate work for accountants as well as designate and/or regulate who is qualified to do such work. Similarly, the legitimisation of the accountants' 'modes of symbolic capital' (for example, the CA designation), their internal struggles over work jurisdiction and their place in the professional pecking order are typically mediated through state agencies exercising state powers (Dyball, et al., 2007: 418). Elsewhere, the literature shows how newly formed accounting associations in the USA sought legitimacy and professional ascendancy through lobbying for state legislation and recognition of the CPA qualification. In Australia, Carnegie, et al. (2003: 794) suggest that the "pursuit of a Royal Charter emerged as a key objective in the endeavour to professionalise and raise the status of accounting occupational groups". However, Lee's (1995: 49) question: "...why did a very small group of mid nineteenth century Scottish accountants in public practice feel compelled to organise in institutional form?" remains unanswered. This question is addressed in the following section which explores the motivational dynamic.

### **3.4.3. Motivational Dynamics of Accounting Professionalisation Project**

The motivational dynamic attempts to identify the elements that induced occupational accountants to initiate a collective social project with the aim of attaining professional status. Key elements of this dynamic include occupational and educational monopoly, market closure and economic self-interest. Efforts to identify the incentives that induced the emergence of the accountancy profession appear to have generated little controversy and generally support Walker's (1995: 287) assertion that "professional formation is a socio-political process which may be motivated by the desire for economic rewards and occupational ascendancy". For Lee (1995: 64), the history and development of the accountancy profession is "an economic text with a public interest cover. The fundamental influence driving professionalisation throughout its entire history has been economics".

[Lee \(1995\)](#) went further to analyse the history of the creation of the accountancy profession in the UK and the USA, and attempted to explain how accountants organised themselves into professional groups, with particular focus on protecting the public interest, yet in a self-interested way. Lee summarised the nature of the UK professional project in the following way:

The most obvious feature of early UK professionalisation is the pursuit by accountants and their institutions of economic self-interest in the name of a public interest. Use of entry, examination and training requirements, lobbying over legislative matters, defending the exclusive use of professional designations and attempting statutory registration each illustrate this point ([Lee, 1995: 53](#)).

In an earlier work, [Lee \(1990: 92\)](#) argued that accountants organised themselves in institutional form to protect their (collective) economic self-interest, strengthened by the expansion of the economic rewards of nineteenth century “industrialisation, management information needs, company failures, court actions, regular reporting and auditing requirements and taxation”. Similarly, an earlier work by [Stacey \(1954\)](#) linked accounting professionalisation in England to the advent of the nation’s industrial revolution and subsequent economic growth. Similar explanations have also been provided for the emergence of the accountancy profession in Australia and the USA where industrialisation and the resultant economic growth saw the influx of British investment and CAs to report on and protect British interests.

A main motivation of professional projects identified within the accounting professionalisation literature is occupational closure. This involves, on the one hand, the inclusion of individuals deemed to be eligible insiders, and on the other hand, the exclusion of those who are considered as subordinated outsiders ([Walker and Shackleton, 1997](#)). As shown by the external dynamic, this is generally legitimated by other powerful social structures, in particular, the state through charters, Acts of Parliament and corporate legislation. [Millerson \(1964: 90-91\)](#), for example, suggested that the granting of a charter to professional bodies:

...signified royal approval by awarding some monopoly power, then it became a more accessible form of incorporation, granting a legal monopoly for business or control; finally in modern times the Charter has assumed a new dignity, by affording a different level of incorporation ... Consequently a Charter has developed as an inter-association status symbol, a distinguishing mark, acknowledging supremacy in a particular field and the ability to provide a sound public service (Millerson, 1964: 90-91).

Similarly, Chua and Poullaos (1993: 700) argue that the granting of a Royal Charter denotes “some degree of exclusiveness if not sanction”. It was something of a hall-mark, a mechanism for exclusionary closure, as well as the establishment of a market shelter for professional accountancy services (Larson, 2013). Chua and Poullaos (2002: 416) show that “the ICAEW and the Scottish chartered bodies gradually formed a bloc of elite institutions which linked possession of a royal charter with the legitimate use of ‘CA’. As a result ‘CA’ came to signify superior market position and social status in relation to ‘unqualified’ men and second-tier (non-chartered) associations”.

Another key aspect of the motivational dynamic yet to be commented on is control over professional education, training and qualification, which Larson (2013: 15) refers to as the “production of the producers” of professional commodity (service). Professional education addresses knowledge both for and about professional practice (Abbott, 1988; Churchman and Woodhouse 1999; Freidson, 2001; Annisette and Kirkham, 2007; Balachandran, 2007). It provides the foundation upon which prospective and experienced professional accountants develop and maintain their competence and professional value/identity (Saville, 2007). In a neo-Weberian sense of exclusionary market closure (Saks, 2010), professional education and examination are not only a means of certifying professional expertise, but are increasingly deployed as a mechanism for defining and maintaining the boundaries of a profession in terms of control of entry to the profession and in terms of absolute control over its knowledge-base (Annisette and Kirkham, 2007).

Sian (2006: 298) argues that once professional monopoly within the division of labour is established, “such monopolies are further institutionalised through credentialism or the installation of some formal measure of competence such as a professional qualification or other mechanisms such as registration”. In an earlier study, Carr-Saunders (1928: 8-9) noted that:

Those associations which date from the first half of the last century were in their early days sometimes truly exclusive in the sense that they sought to exclude would be members for reasons not strictly relevant to professional competence. Various devices were employed. ...Later the attitude of members of these older associations underwent a change. They came to desire that all professionals should possess at least the minimum qualifications admitting to the association. This has been the aim of the more recently formed associations from the beginning. With a few unimportant exemptions, professional associations can now be said to be exclusive only in the sense that they exclude the unqualified.

Indeed despite the stringent membership criteria (for example, based on social class and/or personal invitation by members) and closure by chartered status, the literature shows that the three chartered bodies in Scotland jointly introduced education, examination and training requirements for entry to the professions. The aims of this closure strategy were first, to publicly portray the accountancy profession as a knowledge-based occupation and second, to control the supply of producers of accounting labour. It is not surprising therefore that:

A major and continuous focus for the accounting profession and its constituent bodies has been its control of education - matching the short-term needs of practice and increasingly accrediting the syllabus content of university and college courses. Legitimations of the process has been achieved through well-educated high school and then graduate entrants; the establishment of professional schools of accounting and accreditation boards mainly comprising accounting educators; and constant reviews of the education process in light of criticism (Lee 1990: 93-94).

The literature also highlights similar events in England and Wales. Soon after incorporation, the ICAEW quickly moved to impose examination and training requirements for admission to the Institute as well as professional standards of conduct for their members (Howitt, 1966; Lee, 1995). Also, while the three chartered bodies in Scotland (the SAE, IAAG and SAA) allowed training in England and Wales in addition to Scotland, the ICAEW charter provided for their

members to be trained only in England and Wales ([Edwards, et al., 1997](#)). These exclusionary strategies adopted by the ICAEW had significant effects on the trajectory of professional development in England and Wales, but particularly on professional development within the Commonwealth and the British Empire as it existed in the nineteenth century (this issue is revisited in chapter four). [Johnson and Caygill \(1971: 157\)](#) note that accountancy students and practitioners in the Empire were even more disadvantaged by the provisions of the ICAEW's Charter given that "articles could only be served with Chartered Accountants in England and only British residents could become Fellows".

In the early stages of the accounting professionalisation project in the USA, most state licenced professional bodies attempted to situate accounting education in reputable universities to project the status and qualities of the profession ([Carey, 1969](#); [Previts and Merino, 1979](#)). According to [Lee \(1995 and 1996\)](#), locating accounting education in elite universities benefited the profession in two ways. In the first instance, it shifted the economic burden of accountancy education away from the profession, and in the second instance, it aided in elevating and legitimising the educational basis of professional accountancy in the USA.

The next section focuses on the transfer of, in particular, the British model of accounting professionalisation mostly during the expansion of the British Empire and the continuing influence of the now well-established British professional accountancy bodies on the professionalisation trajectory in the postcolonial world.

### **3.5. Export of British Accounting Professionalisation Project**

The extent of nineteenth century British colonialism and imperialism accorded Britain political and economic ascendancy throughout its empire and beyond, thus assuming the role of both global policeman and banker ([Sian, 2011](#)). This coincided with the formation and development

of professional accountancy bodies in Britain. [Poullaos and Uche \(2012: 76\)](#) suggest that the commercial activity on which accountants thrived in pre-independent colonies:

Was dominated by British firms, fuelled by British capital, organised on British lines and served British interests. Reporting back to Britain was one source of accounting work. ... However, the expanding local accounting space so created was populated by British accountants, who brought with them their notions of professionalism and a strong sense of who fitted where in the professional status hierarchy.

The claim that the emergence and subsequent development of the accountancy profession in Britain and its former colonies are linked to British colonial and imperial expansion was initially highlighted in a series of work by [Johnson and Caygill \(1971 and 1973\)](#) and [Johnson \(1973 and 1982\)](#). [Johnson and Caygill \(1971\)](#) highlight the interdependent nature of the relationship between the British imperial state and professional accountancy bodies. The former accorded the latter legitimacy, societal recognition, free access to, and control over, its vast colonial markets while the latter provided the expert services needed to service the administration of Britain and its colonies. [Chua and Poullaos \(2002: 411\)](#) illustrate how British CAs exported their “skilled labour, their mode of labour organisation, symbolic capital and occupational norms” throughout the Empire.

[Johnson \(1982\)](#) argues that professionalisation projects emerged in colonies through their colonial masters and further posits the close nexus of political power and the professions. Johnson went further to suggest that British professional accountancy associations are imperial bodies serving imperial interests and, in conjunction with the British imperialist state, they set out to accomplish important functions in the complex processes of empire-building ([Davie, 2000](#)). It was shown in the previous chapter that soon after formation, British professional bodies including ICAS, ICAEW and ACCA adopted imperialist expansionist mode as they sought to regulate the accounting profession and practice both in Britain and increasingly throughout the British empire ([Parker, 2005; Sian, 2011](#)).

In the introduction to his paper on ‘Naming and branding accountants and accountancy bodies in the British Empire and Commonwealth’, [Parker \(2005: 9\)](#) presents an interesting statistic on the composition of membership to the International Federation of Accountants (IFAC), the global organisation for the accountancy profession: “Of the 155 professional accountancy bodies in 113 countries which in 2003 were members of the International Federation of Accountants (IFAC), 61 (39 per cent) were located in 41 countries (36 per cent) that were members of the British Empire as it existed in the mid twentieth century”. Based on these statistics, [Parker \(2005\)](#) suggested that an understanding of the development of the accountancy profession particularly in emerging postcolonial countries cannot be achieved without an imperial dimension.

[Dyball et al \(2007: 418\)](#) note that the “British imperial state cultivated a fertile ground for professionalisation projects to emerge in its colonies by transplanting the institution of accountancy and forming alliances with imperial accounting associations”. More recently, it has been argued by [Poullaos and Uche \(2012: 75\)](#) that there are both historical and contemporary links between accounting professionalisation projects in the developed and developing world. [Kedslie \(1987: 16\)](#) for example shows that “significant numbers of Scottish chartered accountants were practicing all over the [British] Empire and were, in many instances, instrumental in helping to establish professional accounting bodies in other countries modelled on those in existence in the United Kingdom”.

In their introduction to the book: *Prospects for the Professions in China*, [Alford and Winston, \(2011\)](#) note that developing countries have a fateful choice to make in relation to the development of professions in their respective economies: to embrace existing modes of the professions in developed societies in the face of increasing sceptical doubts, or to set off on an independent path, while adapting some western practices to their specific historical and cultural



contexts. However, [Poullaos and Uche \(2012\)](#) argue that few, if any, developing countries have a realistic opportunity to decide whether or not to adopt existing modes of accounting professionalisation in developed countries. Over two decades ago, [Perera \(1989: 141\)](#) examined the accounting development pattern in developing countries and argued that most of them:

...had little chance to evolve accounting systems, which would truly reflect the local needs and circumstances. Their existing systems are largely extensions of those developed in other countries, particularly the Western capitalist countries, such as the UK and US. These systems were either imposed through colonial influence or by powerful investors or multinational corporations.

According to [Johnson and Caygill \(1971\)](#), the British accountancy profession has not only exerted a continuous influence on the accounting professionalisation trajectory in former British colonies, but that individual associations have exhibited a unique pattern of influence. They note, for example, that soon after formation, the UK-based ACCA “adopted an imperial policy to attract members, money and influence” by exporting British qualifications throughout the empire as well as encouraging overseas membership as opposed to the policy of exporting personnel adopted by the ICAEW and ICAS ([Johnson and Caygill, 1971: 159](#)). Similarly, [Briston and Kedsle \(1997\)](#) argued that the “ACCA is assisting the spread of British accounting practices to developing countries” through the export of its UK-focused examinations, qualifications and even designations.

This section has so far illustrated that British colonialism (together with its enduring legacies) continues to be an important factor in the accounting professionalisation trajectory in many postcolonial nations that were part of the British Empire. This colonial continuity has placed British professional bodies such as the ACCA in a dominant position with regard to the professionalisation of accountancy in former British colonies ([Bakre, 2014](#)). It is no surprise therefore that the role of British professional accountancy bodies in the founding of

professional associations and subsequent development of the profession in the postcolonial world has dominated this emerging literature (Cooper and Robson, 2006). The next section reviews professionalisation projects within specific national contexts.

### **3.6. Accounting Professionalisation in the Postcolonial World**

Poullaos and Uche (2012: 77) observe that when formal independence was achieved by many colonies, there did not exist in those new states:

...a mature, locally controlled profession ready to take on the accountancy demands of emergent nationhood. That is, there did not exist large numbers of locally born practitioners, organised, trained through a locally controlled professional body and locally controlled accounting firms oriented towards locally determined national political and economic agendas, and inculcated into their working lives a professional ethos which reflected local community norms.

As such, these countries either inherited British accountancy systems there were already in place during the colonial era, or as independent states adopted British accountancy systems that were of little relevance to the local context and for which they were not adequately prepared.

Two modes of exporting and importing professional accountancy within the British Empire were identified by Parker (1989: 13–14). The first mode involves the export of the ‘concept’ of professional accountancy. In essence, this allows for indigenous accountants to form their own associations albeit often based on the British model or a hybrid of the British model and local associational needs. The second mode involves the export of British accountancy ‘qualifications’. This allows for indigenous accountants to form local associations that are, in essence, subsidiaries of British bodies or provide for local accountants to directly join a British body, yet under the flagship of local associations. As the review below demonstrates, Britain exported and most (if not all) its erstwhile colonies either imported or had imposed upon them both the concept of professional accountancy and accountancy qualifications.

[Annisette \(1999\)](#) examined the trajectory of accounting professionalisation in Trinidad and Tobago during the immediate post-independence era. She shows that prior to independence, the country was heavily reliant on British trained (and born) professional accountants to service “the complex machinery of [the] local financial departments” ([Annisette, 1999: 108](#)). Her work on Trinidad and Tobago identifies some interesting departures from extant literature on accounting professionalisation in developed countries like Britain. First, the emergence of a local accountancy profession in the country was a consequence of the achievement of political independence from Britain, whereas the literature on developed countries suggest that accounting professionalisation was initiated by accounting practitioners themselves ([Brown, 1905](#); [Kedslie, 1990](#); [Walker, 1991](#)). Thus the emergence of the Institute of Chartered Accountants of Trinidad and Tobago (ICATT) was induced by the new independent state, led by state-employed, non-practising accountants ([Annisette, 1999](#)).

Second, [Annisette \(1999\)](#) shows that the impetus for establishing ICATT was to open up opportunities to others who were previously denied access to the occupation, thereby departing from the neo-Weberian concept of closure as a basis for accounting professionalisation observed in developed countries. However, although ICATT was founded in 1964 (two years after formal independence) with a state-led nationalistic agenda, the country’s dependence on British accountancy continued, albeit in a different form, as the country moved from a system of importing British professional accountants to one of importing British professional qualifications. In a more recent study, [Annisette \(2010\)](#) implicates imperialism as a main factor for the continuation of colonial dependency of local practising firms on overseas firms. Such dependency continues to subvert the emancipatory capacity of local accountants to evolve a professionalisation model (including education, training and practice) that encompasses the socio-economic context of Trinidad and Tobago.

In a separate work, [Annisette \(2000: 634\)](#) argues that Trinidad and Tobago's continued dependence on, in particular, British-based ACCA as a qualifying association for the training and certification of its accountants demonstrates the operation of imperialism; its continuities with nineteenth century British imperialism, "and the role of accounting institutions in sustaining imperialistic relations between nation states in the absence of formal colonialism". [Annisette \(2000\)](#) goes further to illustrate how the 'internal logic of imperialism' – the intermeshing of the interests of Institute of Chartered Accountants of Trinidad and Tobago with the UK-based ACCA have succeeded in subverting the nationalistic goal of localising accountancy education and training in the country. Thus "by failing to indigenise, the ICATT has also failed to wean the corporate employers off overseas professional credentials and has further contributed to its own superfluity" ([Annisette, 1999: 123-124](#)).

The first attempt at establishing a local accountancy profession in Jamaica was examined by [Bakre \(2005\)](#) within the context of capitalism and cultural imperialism. Similar to Annisette's thesis on post-independence accounting professional formation in Trinidad and Tobago, the new independent Jamaican government and accountants sought to indigenise the accountancy profession by establishing the Institute of Chartered Accountants of Jamaica (ICAJ) shortly after independence. ICAJ was established by the Public Accountancy Law, 1968 as a qualifying association responsible for the education, examination and certification of prospective Jamaican accountants, and also to protect the interest of Jamaican accountants against external competition. However, the enacted law also provided for ICAJ to, if it deems fit, seek an external qualifying association for the examination and certification of local accountants. According to [Bakre \(2005\)](#), ICAJ opted for the latter and identified the UK-based ACCA out of many foreign professional bodies in the country as their qualifying association. Yet as Bakre explains, the outcome of the choice of the ACCA has derailed the nationalist agenda of ICAJ:

At the initial stage of the negotiation between the newly established ICAJ and the ACCA, the ACCA had agreed in principle to see the ICAJ through to independence in the profession. However, having gained its full control over the institution of the ICAJ, the ACCA had to change its earlier commitments from a 'caretaker' of the ICAJ, to the 'landlord' of the ICAJ against the spirit of the establishment of the ICAJ (Bakre, 2005: 996).

Thus the first attempt at localising the accountancy profession in independent Jamaica failed because on the one hand, the influential local minority members of the ICAJ wished to maintain the old colonial relationship with the ACCA, and on the other hand, the ACCA wished to continue the monopoly of the accountancy market in Jamaica (Bakre, 2005). In a separate study, Bakre (2006) concludes that the ICAJ-ACCA affiliation engendered by the influence of post-colonial imperialism continues to guarantee the ACCA (the powerful parent body of ICAJ) professional dominance over the Jamaican accountancy market. Thus despite all attempts made by the majority of ICAJ membership to follow a main policy of localisation of the profession, the aspirations of the minority elite and the ACCA continues to prevail.

More recently, Bakre (2014) set out to investigate the continued failure to achieve the main objective of the Memorandum of Understanding agreed by professional associations in the Caribbean which was to establish an independent regional accounting professionalisation model that reflects the Caribbean economies. He notes that as a consequence of colonialism, the post-independence relationship established between the Caribbean professional accountancy bodies, in particular ICAJ and ICATT, and the ACCA has developed into a father (ACCA) caring for its children (Caribbean accountants). Thus despite efforts to achieve independence, some powerful and influential members of ICAJ and ICATT continue to be content with being children to be cared for by the ACCA. Bakre highlights the conflict of interest among local elites who desire professional independence on the one hand and the certainty of attracting global capital on the other hand. He posits that such conflicts continue to legitimise the post-independence father-child relationship between the ACCA and Caribbean

accountants, thereby limiting their capacity to evolve an independent professionalisation model devoid of any foreign influence ([Bakre, 2014: 572](#)).

[Sian \(2006\)](#) employs the oral history method and archival research to examine the concept of closure within the Kenyan accounting professionalisation project. Colonial Kenya was characterised by a tripartite system of racial segregation: the Europeans (mainly British), the immigrant Asians and the indigenous Africans ([Sian, 2010](#)). The Ruling Europeans occupied positions of power and privileges such as education and certification for the professions that were not available to the other two racial groups. Thus similar to other former British colonies, the majority of accountants that operated in colonial Kenya were British born and qualified accountants ([Sian, 2006](#)). After political independence in 1963, the new state embarked on a kenyanisation policy by implementing “aggressive affirmative action programmes”, the aim being to dismantle the social barriers and to ensure that indigenous Africans were given the opportunity (with appropriate education and training) to take up positions vacated by the colonisers ([Sian, 2006: 301](#)).

Thus whereas the professionalisation literature predicts that professional projects are induced by occupational accountants to achieve collective social mobility with the aim of attaining professional ascendancy, the Kenyan professionalisation project was motivated by the aspirations of the state to implement its kenyanisation policy in the profession ([Sian, 2006](#)). The Kenyanisation policy resulted in the institution of accountancy education, training and examination at the Kenya Institute of Administration (established in 1961) and Kenya Accountants and Secretaries National Examinations Board (established in 1969) and later the local accountancy profession, the Institute of Certified Public Accountants of Kenya (ICPAK, established in 1978) ([Sian, 2007](#)).

An interesting departure from the professionalisation trajectories in Trinidad and Tobago and Jamaica where a foreign professional body, the ACCA, remains the main qualifying association, is that the Kenyan professional project “sought the absolute indigenisation of the profession and established Kenyan professional accountancy examinations in 1969” (Sian, 2007: 868). However, in common with the case of Trinidad and Tobago, Jamaica and indeed other former colonies, the independent Kenyan state failed to “execute a decisive departure from its colonial past, ...The country relied heavily upon and even expanded the old administrative and economic structures inherited from the colonial state, exhibiting forms of neo-colonialism” (Sian, 2010: 216). Thus even though the ICPAK has succeeded in operationalising a local professionalisation model (with independent entry, examination and certification system), the legacies of colonialism and imperialism continue to undermine the overall functioning of the profession thereby restraining professional independence in Kenya (Sian, 2010).

Wallace (1992) examined the impact of the legacies of colonialism on the emergence of the accountancy profession in Nigeria. Wallace noted that during the colonial era, few Nigerians were given the opportunity to train for leadership and the professions including accountancy. The colonial administration traditionally favoured British firms and professionals as against Nigerians for positions in government, the civil service and commerce. This policy of exclusion meant that few Nigerians were adequately trained and as a result, few were appointed to senior positions before independence in 1960. Like most other former British colonies, at independence Nigeria inherited a constitution and a governance system left behind by the British colonial government.

In particular, the statutory framework for accounting and auditing – the Companies Ordinance 1922 – closely followed the UK Companies Act of 1908. It required that each registered

company prepare a balance sheet with auditors reporting on the true and fair nature of the accounts. It also required that only those approved by the Minister supervising the implementation of the Ordinance could be appointed as auditors (Wallace, 1992: 28). Although auditor qualification was not stipulated by the Ordinance, such approved status was mostly granted to British qualified accountants and those who had worked in a government audit department for a minimum of fifteen years and had passed the intermediate examinations of the UK accountancy bodies. According to Wallace (1992), only fifteen Nigerians obtained such approved status throughout the colonial era. Wallace (1992: 27) argued that “the control of economic power by a few expatriate firms, the supplanting of the independent traders, the refusal of foreign banks to encourage Nigerian traders and the restrictions in the mining industry all had their effects on the development of an accountancy profession in Nigeria”.

The first professional association emerged in the country when Nigerian members of the UK-based ACCA organised to form a local branch of the ACCA in 1957 (Uche, 2007). This is consistent with Parker's (1989) conjecture that developing countries can import accounting professionalisation from Britain by becoming full members of a British body and then forming a subsidiary of that body in their respective countries. Soon after formation, the local (ACCA) branch quickly generated interest as for the first time, Nigerians could become qualified accountants at home and abroad (Wallace, 1992). By 1960 (year of independence) however, the growth of this body was overtaken by the movement towards political independence (Uche, 2002 and 2007) when calls were made for “Nigerianisation” of social organisations (the professions included) within the country (Wallace, 1992).

The idea of forming a Nigerianised accountancy body that would bring together all Nigerian professional accountants with varying overseas accountancy qualifications under one umbrella was introduced in 1959 and a year later, the Association of Accountants in Nigeria was formed.



Yet the association did not achieve control over the profession into the immediate post-independence era. Thus at independence there was no recognised body of professional accountants in Nigeria. Similar to the professionalisation trajectory of developed countries discussed above, the importance of the state (external dynamic) in achieving monopoly (motivational dynamic) over the regulation and practice of the profession in Nigeria was recognised by the association soon after formation. In 1963, the Association petitioned the Federal Government for a charter which was granted by the enactment of the Institute of Chartered Accountants in Nigeria (ICAN) Act, 1965 (Uche, 2007).

The ICAN Act effectively empowered the institute to determine the standards for entry to the profession, to control the development of professional accountants (through education and training) and to maintain a register of accountants and auditors entitled to practice the profession. “The implication of this was that ICAN had acquired a monopoly over the practice and regulation of accounting” in the country (Uche, 2002: 480). For example, the ICAN Act stipulates that only members of ICAN can be appointed as auditors in Nigeria. Similar to the professionalisation trajectory in developed countries discussed earlier, the closed nature of ICAN and its (state-instituted) monopoly over the profession led to the founding of rival associations. The first of these to challenge the ICAN monopoly was the Nigeria Society of International Accountant (SIA) which, in 1972, petitioned the Federal Government to break ICAN’s monopoly and closure strategy by amending the ICAN Act to grant excluded accountants ICAN membership (Uche, 2007).

The SIA petition failed not least due to the strong opposition by ICAN. Despite the defeat, the SIA continued its attempt at proliferation and in 1979, its members spearheaded the formation of a localised accountancy body – the Association of National Accountants of Nigeria (ANAN) – with the aim of introducing competition into the professional accountancy market and in the

production of producers of accounting labour in the country ([Wallace, 1992](#); [Okike, 1994](#); [Uche, 2002](#)). After several unsuccessful attempts to achieve the external dynamic of professionalisation, ANAN was finally recognised by the state in 1993.

The attempt at Nigerianisation of the accountancy profession was thwarted, inter alia, by the legacies of British imperialism. According to [Wallace \(1992: 34\)](#), “nationalism in Nigeria is as much the product of British colonialism as it is of British education”. Wallace explains how ICAN was organised as a pivot of the UK accountancy profession in that it sought to adopt similar processes for regulating the profession. In particular, it sought to pattern the knowledge, education, examination and competence requirements of aspiring Nigerian accountants to the English Institute, it adopted similar rules for regulating the conduct of its members and desired to obtain the right to use the ‘CA’ designation for its members ([Wallace, 1992](#)).

It has been shown that not only is the emergence of the accountancy profession in Nigeria linked to British colonisation of the country ([Uche, 2010](#)), but that the contemporary professionalisation trajectory is influenced by UK practices ([Uche, 2007](#)). [Okike \(1994\)](#) explains how the legacies of colonialism have engendered conflict of identity between the two major accountancy professions in Nigeria. On the one hand, ICAN has continued to maintain an accounting education and training system that is dominated in particular by the UK-based ACCA products despite concerns over its relevance to the economic needs of post-independent Nigeria. ANAN, on the other hand, continues to advocate for complete boycott of the country’s colonial legacy in favour of methods that would be relevant for the profession and modern Nigeria ([Okike, 1994](#); [Uche, 2002](#); [2007 and 2010](#)).

### 3.7. Transplanting Professionalisation Projects: Issues and Challenges

Over four decades ago, [Johnson \(1973: 281-283\)](#) questioned whether professional associations (accountancy included) in developed countries, armed with functionally specific knowledge and expertise would contribute to economic and socio-political development in emerging postcolonial economies ([Poullaos and Uche, 2012](#)). Johnson further wondered whether these bodies could, as propounded by early writers such as [Carr-Saunders and Wilson \(1933\)](#), indeed act as a stabilising force against threats to stable democratic processes in emerging countries. He suggested that professionalisation is not a cultural universal that can be unambiguously transplanted from developed nations, Britain in particular, to “a wide variety of receiving cultures” ([Johnson, 1973: 284](#)). Today, however, the global accountancy body: the International Federation of Accountants (IFAC), British-based professional accountancy bodies (such as the ACCA), international professional accountancy services firms (including KPMG and PwC) and transnational organisations such as the World Bank and World Trade Organisation (WTO) are among those operating, particularly in emerging postcolonial countries, as though a universal accountancy profession exists across the world ([Poullaos and Uche, 2012](#)).

In particular, the contemporary global accounting professionalisation project is being perpetuated by IFAC through its global accounting education and reporting standards to which 175 professional associations across 130 countries subscribe ([IFAC, 2016](#)). Similarly, professional accountancy firms such as KPMG and PwC have become vital institutions for advancing the global professional agenda ([Briston and Kedslie, 1997](#)). This is against the background of generally acknowledged disparities in socio-economic, and politico-legal contexts in the developed and emerging postcolonial world ([Perera, 1989](#); [Coenenberg, et al., 1999](#); [Yapa, 2000](#); [Needles, et al., 2001](#); [Lovell and Dixon, 2004](#); [Awayiga, et al., 2010](#); [Sian,](#)

2006 and 2007; Poullaos and Sian, 2010; and Hopper et al., 2012). Given that context is central to any accounting professionalisation projects (Jagetia and Nwadike, 1983; Hove, 1986; Dixon, 2004; Lovell and Dixon, 2004; Bennett et al. 2004; Devlin and Godfrey, 2004), the aptness of such cross-border transfer of professionalisation projects from and by the developed to the emerging world becomes questionable and suspicious (Bakre, 2009). Richard Briston questioned the aptness of British professionalisation model within emerging postcolonial countries and argued that:

...the major criticism of the evolution of accountancy in Nigeria and other countries which have adopted the colonial system almost entirely is that due to a mixture of habit, inertia, and vested interests; these countries have adopted accounting principles and systems of accountancy training which originally evolved to meet the needs of UK capitalism a century ago. These principles and systems have already been shown to be of dubious relevance for the present day UK economy, and they are, therefore, most unlikely to be appropriate for the entirely different social and economic environments of the developing world (Briston, 1978: 109).

Briston (1978) went further to suggest that the adoption of the British mode of accounting by many developing countries has engendered many defects including: an accounting profession which is biased towards British attitudes; education and examinations which focus upon British socio-legal and financial reporting framework rather than country-specific form; a dominant emphasis upon external reporting and auditing, hence an abhorrence of sub-professional grades of accountants, and accounting concepts relevant to a British capitalist system but which are hardly relevant within the context of a developing country (See also Briston, 1984 and 1990).

In their examination of the accounting professionalisation trajectory in developing countries, Poullaos and Uche (2012: 80-81) identify a number of consequences of the legacies of colonialism on the accountancy profession in many postcolonial nations which they summarised as follows:

- A rationale for promoting and authorising local accountancy bodies by early nationalist governments was to train accountants for all areas of accounting that would foster national development. However, many of those bodies mirrored elite British associations by focussing on the public practitioner while neglecting other specialist areas of accounting such as management and public sector functions.
- While it was desirable in a development context to train accountants to the highest standards possible, closure was often the result. Those high British standards and the commercial and social milieu associated with them acted as barriers to entry, particularly in public practice.
- The result of closure (related to the previous point) has been chronic shortage of accountants not least due to adopting standards from the agents of formal empire and then from the representatives of informal empire. Thus shortage of accountants in developing countries isn't just a reflection of poverty, or poor educational facilities, or the inherent difficulty of accounting. It is also a reflection of the professionalisation strategies adopted by elite local accountants practicing exclusion.
- A consequence of the previous points is growing division, disputes and competition for control of tasks in the accountancy community as evident in developing countries such as Nigeria and Jamaica.
- The openness of post-independent nations to foreign capital, professional models, knowledge-generation processes and accountants, the preference of local bodies for internationally recognised, as opposed to purely local, qualifications have all combined to create the opportunity for the ACCA to expand into developing countries. For example, in case Jamaica and Trinidad and Tobago, the ACCA continues to dominate the training programmes of ICAJ and ICATT respectively and the ICAN in the case of Nigeria.

- The inability of local accountancy firms to compete in a global accountancy landscape that is characterised by increasing standardisation and their resultant engagement with multinational accountancy firms has actively complemented the privileging of the ACCA as the qualifying association in many developing countries including Trinidad and Tobago, Jamaica and Sierra Leone (see [ACCA, 2016](#)).

In the case of accounting professionalisation projects in parts of West Africa including Nigeria, Ghana and Sierra Leone, [Poullaos and Uche \(2012\)](#) in part attribute these links to the legacies of the formal (British) empire. They note that the accountancy professional bodies in these countries have developed into a hybrid of exemplars introduced by what [Johnson \(1982\)](#) refers to as imperial professional associations and individual country specificities. In an earlier study, [Briston \(1973\)](#) describes how the legacies of colonialism and imperialism have influenced accounting professionalisation in post-independence Nigeria and Sri-Lanka to continue to regard the British mode of professionalisation as superior and therefore worth emulating by the former colonies as independent nations. Such enduring global presence within the local could create an environment of dependency not least because the active involvement of the global in postcolonial accountancy spaces provides little emancipatory potential for the local. As [Johnson \(1973\)](#) shows, the dependency of emerging postcolonial countries on their former coloniser countries is guided by the principle that the former coloniser is best placed to regulate and control professional practice such as accountancy.

[Novin and Baker \(1990\)](#) set out to determine the accounting problems that were thought to be peculiar to emerging countries and to develop strategies that could be used to formulate professionalisation model that is relevant to the local contexts. Their survey of eighty field experts, including authors of international accounting literature and individuals who were thought to have some teaching and work-related experiences in accounting in emerging

economies, revealed a plethora of factors including: following an accounting curriculum that is largely irrelevant to the local context, perceived low status of the local professional accountancy body, lack of local professional examinations and certification and marginal relevance of present accounting practices to the local environment. [Novin and Baker \(1990\)](#) concluded that the most important problems facing accounting professionalisation in emerging countries are the irrelevance of incumbent accounting curricula to the accounting needs of their emerging economic contexts. They suggested that this trend could be traced to the influence of western accounting systems that has dominated accounting professionalisation in many emerging countries.

[Akathaporn et al. \(1993\)](#) surveyed accounting academics and practitioners in Thailand to ascertain the main impediments to the accountancy profession and accounting in the country. Consistent with the findings of [Novin and Baker \(1990\)](#), [Akathaporn et al. \(1993\)](#) concluded that the main impediments to the development of the accounting profession in Thailand were the irrelevance of the professionalisation model to the local context and the relatively low status of the local profession compared to other professions. [Al-Basteki \(2000\)](#) conducted a similar study within the context of Bahrain and concluded that one of the most effective strategies for improving accounting and the profession in Bahrain is to strengthen the regulatory powers and responsibilities of the local professional body – the Bahrain Accounting Society.

### **3.8. Conclusion**

The purpose of this chapter was to critically review the extant literature on professions in general and the accountancy profession in particular. It began by reviewing the general sociology of professions literature which has informed most studies of the accountancy profession in both the developed ([Willmott, 1986; Lee, 1995 and Walker, 2004](#)) and emerging postcolonial world ([Uche, 2002; Bakre, 2005 and Sian, 2006](#)). Three competing perspectives

(functionalist, interactionist and critical) to conceptualising the professions were identified within the sociology of professions literature. Functionalism usefully highlights the functional specificity of the professions, their distinctive attributes and unique contribution to the development and maintenance of social order. Interactionism helpfully demonstrates the socially constructed nature of these attributes, setting them within the context of a negotiated interaction of political and economic power on the one hand, and on the other, self-interest groups seeking privilege, power, market dominance and high status. Critical Marxist and neo-Weberian perspectives use the concept of exclusive closure to extend the insights of the interactionist approach by placing them in the wider political and socio-economic context.

However, it was shown here that although each perspective makes an important contribution to our understanding of professions, neither of them fully conceptualise nature, development and continued existence of professions. Rather, each of them appear to address specific questions of what functions a profession performs (functionalism), how they develop (interactionism) and why occupational groups undertake professionalisation projects (critical). Hence a framework incorporating useful elements of the three perspectives, referred to here as ‘dynamics of accounting professionalisation’ was developed to provide a comprehensive understanding of the accountancy profession particularly in the developed world.

Applying the framework to review extant accounting professionalisation literature shows how the occupation of accountants particularly in the UK attained professional status by employing elements of the three dynamics of professionalisation projects. Elements of the internal dynamic included societal formation which culminated in contemporary professional accountancy bodies like the ACCA, ICAS and ICAEW. Upon formation, these associations sought societal recognition through Royal Charters, the granting of which accorded them legitimacy and professional ascendancy, monopoly power and a status symbol. Furthermore,



Royal Charters for the accountancy bodies signified a distinguishing mark, acknowledging supremacy in the field of accountancy and the ability to provide unparalleled public service. Subsequently, societal formation and Royal approval enabled the profession to exhibit the external dynamic by effectively implementing strategies of closure such as professional education and certification which excludes individuals that do not meet the criteria for membership, as well as maximise their economic self-interest as opposed to the public interest.

The expansion of British colonialism and imperialism particularly from the late eighteenth to the first half of the twentieth centuries engendered cross-border transfers of the British professionalisation model throughout the British Empire ([Robinson and Gallagher, 1953](#)). The chapter illustrates how British colonial expansion engendered the export of British culture, language and other social organisations including the accountancy profession. It shows that soon after formation and state legitimisation through Royal Charters, British professional accountancy bodies like ACCA and ICAEW adopted imperialist motives and set out on what may be called ‘professional empire-building’ as they sought to regulate accounting and the profession throughout the British Empire. In that sense, [Parker’s \(2005\)](#) suggestion that an understanding of the professionalisation trajectory in erstwhile colonies cannot be achieved without an imperial dimension becomes more visible.

Indeed postcolonial theory (see chapter two) reminds us that the effects of colonialism in erstwhile colonies did not end with the dismantling of Europe’s formal empires and the granting of political independence ([Gallagher and Robinson, 1952](#)). The legacies of British colonialism continues to place British professional bodies in a dominant position vis-à-vis the professionalisation of accountancy in erstwhile British colonies. The role of ACCA in the export of the British accounting professionalisation project to erstwhile colonies through its British-focussed examinations, qualifications and designations is a classic example of colonial

continuity. The studies by Annisette ([1999 and 2000](#)), Uche ([2002 and 2007](#)), Bakre ([2005 and 2014](#)) and Sian ([2006 and 2010](#)) all illustrate the imperial role of, or what could be referred to here as ‘accounting colonisation’ by the ACCA in the development of accountancy in Trinidad and Tobago, Nigeria, Jamaica and Kenya respectively.

The effect of accounting colonisation by British professional accountancy bodies in emerging postcolonial countries has been wide-ranging, including the inability of erstwhile colonies to evolve accounting systems that would truly reflect their local needs and circumstances ([Perera, 1989](#)); subversion of the nationalistic goal of local professional bodies ([Annisette, 2000](#)) and ensuring failure in localising accounting professionalisation ([Bakre, 2005](#)). However, while these studies recognise the continuing legacies of colonialism and imperialism on macro-institutional arrangements of the accountancy profession in their respective contexts, they fail to engage with the way in which such colonial intervention into postcolonial accountancy spaces impacts on the construction of the postcolonial professional accountant.

If the profession is viewed as constituting a grouping of individuals with certain shared features such as, for example, shared purposes, professional education, work and responsibilities, then the views of the accountants impact, and are impacted by, their professional status, identity activities and engagement. This study addresses this gap in the literature by analysing the perceptions of those that are directly impacted by such interventions – chartered and aspiring accountants – within the context of Sierra Leone. This includes consideration of how they are shaped by their professional experiences, the challenges and tensions that they face and how their lived experiences shape, via professional qualification, and constantly reshape, via their subsequent professional lives, their identities both within and outside of Sierra Leone.

The next chapter charts the link between the theoretical framework adopted for this study (chapter two), the extant literature reviewed here and the empirical data presented in chapter six.

## CHAPTER 4: RESEARCH DESIGN

### 4.1. Introduction

The purpose of this chapter is to outline the research design and strategy which underpinned this investigation. For the purpose of this study, research design is understood as the interrelationship between the theoretical framework, the ontological, epistemological and methodological suppositions (philosophical stance) and ultimately the methods of data collection and analysis adopted for addressing the objectives of this investigation (Maxwell, 2009). Ontology deals with the nature of reality and thus provides the philosophical stance and a context for the entire research process (Crotty, 1998; Bryman, 2004 and 2012). Epistemology deals with “the nature of knowledge, its possibility, scope and general basis. [It provides] a philosophical grounding for deciding what kinds of knowledge are possible and how we can ensure that they are both adequate and legitimate” (Crotty, 1998: 8). Methodology is the researcher’s framework for the collection and evaluation of data for the purpose of arriving at, and validating, new knowledge (Sekaran, 2003; Creswell, 2007; Saunders, et al. 2009; Maxwell, 2009).

It has been argued that all research is underpinned by a “philosophy of method” (Gallhofer et al., 2013). Hence “undertaking any empirical study of accounting is adopting a perspective on theory, methodology and change, which is contestable and needs to be defended” (Laughlin, 1995: 85). Thus the decision regarding a suitable research design is considered the cornerstone of any piece of research because the suppositions implicit in the chosen design will underpin the way the research is conducted (Leedy and Ormrod, 2005; Bryman and Bell, 2007; Bryman, et al. 2008; Saunders et al. 2009; Cutcliffe and Harder, 2012). This decision is not, however, a straightforward one as noted by Laughlin (1995; 2007) and Mkansi and Acheampong (2012).

It has been suggested that generally, the nature of the phenomenon being investigated could be considerably more complex in its totality than any ideal research design can capture ([Altinay and Paraskevas, 2008](#)). Nevertheless, the value of making explicit the research design adopted in conducting a study “is that it enables the reader to use the appropriate criteria with which to judge the merits of the research” ([Petty et al. 2012: 271](#)).

The theoretical framework – postcolonial theory – underlying this study was outlined in chapter two to which references are made where appropriate throughout this chapter. The rest of the chapter is organised as follows: section 4.2 revisits the philosophical debate in order to orient the research philosophy adopted for this investigation. Section 4.3 outlines the philosophical stance for the current research with reference to the ontological, epistemological and methodological presuppositions that underpin this study. The design and implementation of primary data collection instruments – web-based survey questionnaire and semi-structured interviews – are outlined in sections 4.4 and 4.5 respectively. Sections 4.6 and 4.7 discuss the procedures used to analyse and interpret the empirical data collected for this investigation. This is followed by a brief reflection on the ethical implications in section 4.8 and validity and reliability of the data and findings in sections 4.9. The final section provides a summary and conclusion.

## **4.2. Research Philosophy and the Paradigm Wars**

Generally, researchers undertake an inquiry with a set of assumptions, or knowledge claims ([Creswell, 2003](#)) about what counts as knowledge (ontology), how to learn or know about such knowledge (epistemology), and the corresponding procedures (methodology) for studying such knowledge ([Crotty, 1998](#); [Creswell, 2003](#); [Bryman and Bell, 2007](#)). These knowledge claims are embedded in what is generally referred to as research philosophies ([Byrne, 2001](#); [Crossan, 2003](#)) or paradigms ([Guba and Lincoln, 1994](#)). [Guba and Lincoln \(1994: 107\)](#) define research

paradigm as “...a set of basic beliefs that deals with ultimates or first principles. It represents a worldview that defines for its holder, the nature of the world, the individual’s place in it, and the range of possible relationships to that world and its parts”.

But “...what is it about [research] philosophy that gives it this seemingly vital role in human intellectual affairs?” (Crossan, 2003: 47). Easterby-Smith et al. (2008) provide three reasons why an understanding of philosophical issues in research is very useful. First, it can help to clarify research designs. This involves the kind of evidence required, how it is to be gathered and interpreted, and how this will provide good answers to the research question(s). Second, it can help the researcher to recognise which designs will work and which will not as well as limitations of particular approaches. Third, it can help identify, adapt and/or even create designs that may be outside the researcher’s constraints of subject and knowledge structures.

However, despite its widely acknowledged importance to research, scholars of research philosophies have engaged in what came to be known as “the paradigm wars” (Gage, 1989; Hammersley, 1992; and Oakley, 1999) which centred on the contrasting philosophical suppositions employed in research (Bryman et al. 2008). Each school of thought promoted (and continues to promote) their philosophical position as a most rigorous and holistic approach to research. However, by comparing and contrasting the characteristics of different research approaches, Laughlin (1995) argued that no single approach can claim hegemony to the creation and advancement of knowledge; hence all understanding of what is considered reality is inevitably partial (see also Laughlin, 2004 and 2007). A similar view was expressed by Guba and Lincoln (1994: 107) who argued that philosophical suppositions “...are basic in the sense that they must be accepted simply on faith (however well argued); there is no way to establish their ultimate truthfulness - if there were, the philosophical debates... would have been resolved millennia ago”. According to Schwandt (1994: 118), research philosophies are

sensitising concepts that “merely suggest directions along which to look rather than provide descriptions of what to see”.

Compounding the paradigm wars is the incoherent terminology, categorisation and description employed by different scholars of research philosophies. For example, [Guba and Lincoln \(1994\)](#) were concerned with research paradigms such as positivism, postpositivism, critical theory and constructivism while [Saunders et al. \(2009\)](#) refer to functionalist, radical humanist and radical structuralist as research paradigms. [Saunders et al. \(2007\)](#) in their research onion model categorise research philosophies into positivism, realism, interpretivism and pragmatism while [Creswell \(2014\)](#) refers to philosophical worldviews as postpositive, social construction, advocacy/participatory and pragmatic. According to [Laughlin \(1995: 64\)](#), “Both the proliferation of alternatives and these public battles leave those starting out on the road to research, and even those well-grounded in one perspective, perplexed and confused as to the significance or otherwise of what all this means for undertaking research”.

Further compounding the paradigm debate is the lack of consensus among scholars about the terminology, the nature, and the description (albeit with overlapping descriptions) of what [Crotty \(1998\)](#) refers to as the elements of research. For example, [Saunders et al. \(2009\)](#) classify the elements of research into ontology, epistemology, axiology and methods. An obvious issue in the research onion model of [Saunders et al. \(2007\)](#) is that they mixed ontology and epistemology by classifying, for example, positivism (epistemology) and objectivism (ontology) as research philosophies. [Crotty \(1998\)](#) on the other hand refers to the elements of research as epistemology, theoretical perspectives, methodology and methods, while [Guba and Lincoln \(1994\)](#), [Bryman \(2008 and 2012\)](#) and [Bryman and Bell \(2007\)](#) all refer to the elements of research as ontology, epistemology, methodology and methods.

Overall, the latter classification of research elements, in particular, that of [Guba and Lincoln \(1994\)](#) and [Bryman \(2012\)](#) are considered to be more helpful in distinguishing between ontological, epistemological and methodological conjectures of a given research philosophy and are therefore adopted in this research. The next section outlines the philosophical stance adopted for this study.

### **4.3. Philosophical Stance of the Thesis**

#### **4.3.1. Ontological Underpinning**

At the ontological level, a contrast is often drawn up between objectivist and constructionist notions of reality ([Bryman and Bell, 2007](#); [Bryman, 2012](#)). Objectivist ontology asserts that social phenomena and their meanings have external reality or existence that is independent from social actors ([Bryman, 2004](#)). Thus to discover meaning, the observer (or researcher) is positioned to objectively study the observed (that is, object or reality) without influencing it or being influenced by it ([Guba and Lincoln, 1994](#)). In contrast, constructionist ontology asserts that no such thing as objective reality exists; but that reality is a product of our descriptions, perceptions, ordering and categorisation; and that there is not just one reality, but a plurality (that is, many versions) as shaped by the varying perspectives of social actors ([Boghossian, 2001](#); [Praetorius, 2003](#)).

This study adopts constructionist ontology. By adopting this ontological stance, it is assumed that comprehensive understanding of the nature of accounting and the profession in Sierra Leone is gained through social constructions such as language, consciousness, shared meanings, documents, tools and other artefacts with the researcher being the vehicle by which reality is revealed ([Schwandt, 2000](#); [Andrade, 2009](#)). As such, it is contested that the quest for objectivity in research is an illusion ([Hardy, et al. 2001](#)) in that “the values of researchers cannot



be eradicated from their work” (Linstead, 1994: 1325; Cunliffe, 2003) and that no methodological technique or declaration of bias could strip researchers of their theoretical presuppositions (Hardy, et al., 2001). Hence the personality and positionality of the researcher cannot entirely be divorced from the phenomenon under investigation because every piece of research undertaken has a “subjective quality” (Altinay and Paraskevas, 2008: 12).

#### **4.3.2. Epistemological Underpinning**

At the epistemological level, a contrast is often drawn up between positivist and interpretivist notions of knowledge (Bryman and Bell, 2007; Bryman et al. 2008). Positivist epistemology maintains that social phenomena can be observed and measured scientifically or quantified in some way (Seers and Crichton, 2001). In that sense, true knowledge can only be achieved through rigorous scientific verification (Indick, 2002) of hypotheses which can either be confirmed as facts (Guba and Lincoln, 1994), or could be accepted as facts until all possible attempts to falsify it failed (Indick, 2002; and Jenkinson, 2009). In contrast, interpretivist epistemology maintains that truth or meaning is constructed in and out of our engagement with, and interpretation of, the realities in our world (Leedy and Ormrod, 2005). Thus examining a phenomenon in its natural context is seen as key to interpretivist epistemology, the aim being to understand the social context of the phenomenon being studied rather than to test hypotheses (Rowlands, 2005).

This investigation adopts interpretivist epistemology. By adopting this epistemological stance, it is believed that rigorous knowledge of social phenomena – in this case the development of accounting professionals in Sierra Leone – is best achieved through the intervention and subjective interpretation of that phenomenon by the researcher with due consideration to its context (Guba and Lincoln, 1994; Maxwell, 2009; Creswell, 2014). This is consistent with the aims and objectives of this investigation which are set out in chapter one. More specifically,

this investigation is not just aimed at describing what exists (that is, the object), nor is it aimed at providing a generalisable cause and effect explanation of what is subsequently found as would be consistent with positivist epistemology. Rather, the study is concerned with understanding both the physical events (development of accounting professionals in Sierra Leone) and the processes (accounting professionalisation model) by and through which meanings of those events are created, negotiated, sustained and modified (Schwandt, 1994).

It is acknowledged here that the process of constructing meaning is both subjective and active. On the one hand, participants draw on their background, knowledge and experience to make sense of the phenomenon under investigation, and on the other hand, understanding is achieved through the researcher's subjective interpretation of the participants' lived experiences (Andrade, 2009; Maxwell, 2009). Thus an objective of this investigation is to understand the particular context – the accounting professionalisation framework in Sierra Leone – within which the phenomenon – the development of accounting professionals – under investigation emerges. Moreover, the interpretive nature of postcolonial theory poses a challenge to any positivistic methodology, thus the nature of the current investigation positions it for a postcolonial analysis (see section 4.6).

#### **4.3.3. Methodological Underpinning**

At the methodological level, a contrast is frequently drawn up between quantitative and qualitative methodologies and their associated methods of data collection and analysis (Bryman et al. 2008 and Bryman, 2012). A central characteristic of quantitative methodology is that its procedures are often pre-specified in terms of what and how a research problem is to be studied (Robson, 2002 Jenkinson, 2009). Statistical techniques are widely used to quantify, measure and explain social phenomena, such as human behaviour, which is then often extrapolated as representative of society (Firestone, 1987; Meadows, 2003; Wagner, 2009). However, the

dynamism of the social world makes it onerous to astutely quantify human behaviour such as thoughts, feelings and actions which can be statistically manipulated to advance our knowledge of the world (Blastland and Dilnot, 2008). In contrast, qualitative methodology focuses on phenomena in their natural setting and involves studying those phenomena in their complexity (Leedy and Ormrod, 2005). Qualitative methodology assumes that the researcher is an integral part (seen as an instrument) of the research process (British Educational Research Association, 2000; Byrne, 2001; Avis, 2003). Therefore, trying to eliminate the researcher's presence is no longer a desirable goal in qualitative research. Rather, a critical reflection on the impact of researchers' positionality (including values, beliefs, philosophical orientations) on the research process as a whole is considered as accepted practice in the construction and dissemination of knowledge (Finlay, 2002; Hopkins, 2007).

This investigation adopts a qualitative methodological framework. This choice is informed by the nature of the research problem (Maxwell, 2009) which is to gain insight into the development of accounting professionals in a postcolonial context with specific reference to Sierra Leone. "It is clear that a positivist, measurement-oriented and rule-governed form of scientific method is unsuitable for investigations of the emergent and constructional aspects of intentional human social behaviour" (Avis, 2003: 996). It is therefore believed that addressing the above aim requires that "we dig deep to get a complete understanding of the phenomenon we are studying" (Leedy and Ormrod, 2005: 133). Given that the objectives of this study include different elements which are influenced by human participants, qualitative inquiry aids the process of unpicking human knowledge based on the assumption that meanings of social phenomena are constructed and interpreted by human beings as they engage with the world in which they live and work (Creswell, 2013). Thus primary data for the purpose of this study is based on participants' views of the accountancy profession in Sierra Leone. The role of the

researcher in this context is to analyse, interpret and inductively generate meanings from the data collected in the field.

#### **4.3.4. Methods of Data Collection**

Research methods are the techniques, instruments or procedures used to gather evidence related to some research objectives, questions or hypothesis (Crotty, 1998). The researchers' choice of methods is often influenced by the nature of the research problem (Greenbank, 2003; Carter and Little, 2007; Bryman and Bell, 2007; Maxwell, 2009; Creswell, 2013). Although the distinction between quantitative and qualitative methodologies and their associated methods of data collection often reinforces their incompatibility (Spicer, 2004), it has been argued that those differences lie primarily at the level of epistemological and ontological assumptions about research rather than at the level of data collection (Trochim and Donnelly, 2007). Guba and Lincoln (1994:105) for example, contend that:

Both qualitative and quantitative methods may be used appropriately with any research paradigm. Questions of method are secondary to questions of paradigm, which we define as the basic belief system or world view that guides the investigation, not only in choices of method but in ontologically and epistemologically fundamental ways.

This means that interview data for example which has been traditionally associated with qualitative research, can be analysed using quantitative methodologies; while survey data which is traditionally associated with quantitative research can be analysed using qualitative techniques. Furthermore, it has been suggested that each data collection method exhibits important limitations in addressing the increasingly complex nature of research problems in the social sciences (Hesse-Biber, 2010; Creswell and Plano Clark, 2011). It is therefore not surprising that the last few decades have witnessed a growing number of research methods theorists calling for a combination of both qualitative and quantitative data sources in a single study (Bryman, 2006; 2008 and 2012), a strategy widely known as mixed methods research (Guba and Lincoln, 1994; Clark, et al. 2008; Tashakkori and Teddlie, 2009; Creswell, 2013).

This investigation characterises a mixed methods approach, defined as “a design for collecting, analysing and mixing both qualitative and quantitative data in a study in order to understand a research problem” (Clark, et al. 2008: 364). Mixed methods researchers employ diverse methods (such as interview and survey approaches) to gather evidence in order to understand a particular research problem (Greene, 2007; Hesse-Biber, 2010; Creswell and Plano Clark, 2011). However, the approach is more than simply collecting multiple forms or types of data; it involves the intentional collection and combination of both qualitative and quantitative data to answer research questions thereby maximising the strengths and minimising the weaknesses of each type of data (Plano Clark, 2010; Creswell, et al. 2011). In this regard, mixed methods research represents an opportunity to transform the tensions which exist between divergent methods of data collection traditionally associated with specific methodologies into new knowledge through a dialectical discourse or discovery (Greene, 2007; Creswell, et al. 2011).

Clark et al. (2008) posit that it is more likely for a researcher to gain complete understanding if the same phenomenon is studied from different standpoints and/or using different sources of data. They note that such improved understanding arises when the complementary strengths of both approaches offsetting their different weaknesses, thus yielding stronger and more corroborated conclusions, incremental building of knowledge and improved validity and reliability (Clark, et al., 2008). Similarly, Bryman (2008) reviewed 232 articles published between 1994 and 2003 that employed mixed methods design. His analysis revealed high enhancement rates of both reported rationale for, and practice of, mixed methods, vis-à-vis the research findings. He regards enhancement as augmenting or improving on either quantitative or qualitative findings by utilising both sources of data in a single study (Bryman et al. 2008).

Two types of mixed data collection strategies were employed to gather both qualitative and quantitative data for this investigation. First, “within-strategy mixed data collection”

(Tashakkori and Teddlie, 2009: 295) wherein the same data collection instrument – in this case, an online questionnaire survey – was used to collect both quantitative and qualitative data. Second, “between-strategies mixed data collection” (ibid, 2009: 295), also referred to as methodological triangulation (Denzin, 1970 and 1978 and Torrance, 2012), wherein multiple data collection instruments are utilised, in this case, semi-structured interviews in addition to survey. Thus the mixed methods approach adopted for this investigation is characterised by the following: two types of data collection method – interview and survey; two types of data – textual and numerical; thematic data analysis and integrated interpretation and conclusions (Tashakkori and Creswell, 2007). The data collection methods utilised are questionnaire survey and semi-structured interview techniques.

#### **4.4. Questionnaire Survey Method Adopted**

A survey is used for collecting primary information about a particular subject or issue of interest by employing a questionnaire (Sreejesh, et al. 2014), which allows participants to self-report their views and beliefs about a topic under investigation (Tashakkori and Teddlie, 2009). Four types of questionnaire used in surveys can be distinguished: structured (also known as standardised interviews), postal (or self-completion), telephone and internet (or web-based) questionnaires (Couper, et al. 2001; Best and Harrison, 2009; Bryman, 2012). The first three types have traditionally involved paper-and-pencil methods for data collection. The fourth, a relatively recent yet becoming a more popular method, involves collecting data directly from participants over the internet (Dillman, 2000; Couper, 2000; Couper, et al. 2001; Fowler and Cosenza, 2009). Depending on the nature of the study and type of questions asked, questionnaires may yield both qualitative and quantitative data (Tashakkori and Teddlie, 2009).

For the purpose of this thesis, a web-based survey using a self-completion questionnaire was utilised. Unlike face-to-face and telephone questionnaires that require the

researcher/interviewer to ask the questions; web-based questionnaires require each participant to read and answer the questions over the internet (Best and Harrison, 2009; Bryman, 2012). However, because the researcher is not present to motivate the participants or to clarify difficult questions, participants may seek such information from the instrument itself (Schwarz, 1995; Couper, 2000; Couper, et al. 2001). Thus care was taken to ensure that the questionnaire was not only capable of addressing the objectives of this study, but to also ensure that it was simple to follow and the questions were easy to understand and answer by all participants (Best and Harrison, 2009; Bryman, 2012).

Survey method has been criticised on many grounds including low response rate (Wilson and Laskey, 2003) and the possibility of respondents misunderstanding questions (Leedy and Ormrod, 2005). However, apart from this instrument being less expensive and less time consuming to administer (Robson, 2002; Bryman and Bell, 2007), it eliminated the problem of “interviewer variability” where an interviewer may ask questions in a different order or in different ways to different participants (Bryman, 2012: 234). A summary of strengths and weaknesses of web-based survey method is presented in table 4.1.

#### **4.4.1. Questionnaire Design**

The questionnaire was designed to address the objectives of this study which are set out in chapter one. More specifically, the purpose of the questionnaire was to capture respondents’ views on a number of areas including: motivations for choosing accountancy as a profession; relationship with the professional bodies – ICASL and ACCA; views about the accounting professionalisation model represented by the ICASL-ACCA partnership; lived experiences, future career preferences and actual (and perceived) challenges to the development of accounting professionals in the country.

Table 4. 1: Summary of strengths and weaknesses of web-based questionnaire

	Strengths	Weaknesses
Web-based Questionnaire Survey	Can be designed to suit varying participants; e.g. with filter questions that enable participants to skip automatically to the next appropriate question.	Difficult to strike a balance between length (must be relatively short to avoid participant fatigue) and the need to ask all relevant questions relating to the research problem.
	Less expensive to administer, particularly where a sample is geographically widely dispersed.	Degree of computer literacy may vary among participants
	Quicker to administer to a large sample compared to, e.g. face-to-face interviews	The decision not to respond is likely to be made more quickly, hence greater risk of low response rate.
	Data more accurate as participants enter their responses directly into the system	Partially answered questionnaires more likely, hence greater risk of missing data on questions not answered.
	Eliminates interviewer bias/effects on participants' responses, hence high validity.	Absence of the researcher means no opportunity to probe participants to elaborate an answer. Hence cannot collect additional data beyond the questions asked.
	Eliminates the problem of interviewer inconsistencies, e.g. asking similar questions in different ways.	Questions may be completely misunderstood by participants, yet no researcher to clarify questions or prompt answers.
	Responses are often available in real time because data is gathered automatically	Some participants may have limited or no web access, hence may not be appropriate for all populations
	Can be designed to ensure that questions/sections are viewed independently of each other, thus eliminating the problem of question order effects.	Questions may appear significantly different from one participant to another, depending on individual computer settings.
	More convenient for respondents since they can complete it in their own time	Sampling/participant recruitment may be daunting since there are no standardised directories of email addresses and one respondent may have several email addresses
	Data can easily be transferred into specialised software for detailed analysis thus eliminating human error in coding large number of responses.	Little control over who completes the questionnaire as some web users may assume multiple online identities.

Source: adapted from [Bryman and Bell, \(2007\)](#); [Bryman, \(2012\)](#) and [Creswell, \(2014\)](#).

The questionnaire was designed with reference to existing literature (for example, [Novin and Baker, 1990](#); [Wallace et al. 1999](#); [Anisette, 1999 and 2000](#); [Bakre, 2005 and 2006](#); [World Bank, 2006](#); [Uche, 2007 and 2010](#); and [Poullaos and Uche 2012](#)) on accounting professionalisation particularly within the context of emerging postcolonial countries (see chapter 3). An important



aspect of the design was to ensure that the questions reflected the context of this investigation. This was achieved by adopting from the literature only those factors considered to be relevant to the accounting context in Sierra Leone. For example, the suggestion by [Poullaos and Uche \(2012\)](#) that the legacies of colonialism engendered division, disputes and competition for control of accountancy work in, for example, Nigeria was excluded because unlike Nigeria that has competing local bodies, ICASL is the only recognised body within Sierra Leone.

The questionnaire was organised into four sections. The first section was designed to capture respondents' views on the state of the accountancy profession in Sierra Leone. Key questions in this section elicited data on respondents' professional role, registration and membership status with both ICASL and ACCA, motivation for choosing accountancy as a profession and views on the professional activities of ICASL. The second section of the questionnaire was designed to explore respondents' views on the existing model of professional education and certification in the country. Key questions in this section elicited data on registration processes for professional education, familiarity with and their views on the ICASL-ACCA partnership and future career plans. The third section was designed to elicit respondents' views on university accounting education, and strategies that could be implemented to improve the profession in the country. The final section of the questionnaire was designed to capture demographic information about the respondents such as age, gender, nationality and ethnicity.

#### **4.4.2. Question Formats and Response Categories Adopted**

Two types of question format, closed-ended and open-ended ([Couper, et al 2001](#); [Best and Harrison, 2009](#); [Schaeffer and Dykema, 2011](#)), were utilised in the questionnaire. The closed-ended questions were designed with a set of predetermined responses for participants to select from. Responses to closed-ended questions are regarded as more reliable and valid measurements ([Schuman and Presser, 1981](#); [Fowler and Cosenza, 2009](#)) not least because they

can be objectively coded or quantified. However, given that the responses are predetermined by the researcher, they did not allow participants to provide unanticipated responses.

Response categories adopted for closed-ended questions were defined both in words and numerical values. With the exception of questions that required a ‘yes’ or ‘no’ answer, effort was made to ensure that response categories for each question was exhaustive. Although a 5-point to 7-point category has been advocated in the literature ([Alwin and Krosnick, 1991](#); [Alwin, 1997](#); [Preston and Colman, 2000](#); [Weng, 2004](#); [Kieruj and Moors, 2010](#)), the number of possible answers to certain questions was deemed to be fewer. For example, a question on respondents’ registration status with ICASL was deemed to have three possible scenarios: they can either be currently registered, or never registered, or registered in the past but that that registration was not maintained. Care was taken to ensure that the response categories defined in texts (or words) were as mutually exclusive as possible, thus ensuring that only one possible answer fits and/or could be selected by respondents ([Fowler and Cosenza, 2009](#)).

Given the interpretive nature of this study, open-ended questions were also included in the questionnaire. These were exploratory in nature given that they allowed participants to formulate responses in their own words thereby increasing the possibility of collecting rich data as well as learning the unexpected ([Fowler and Cosenza, 2009](#)). However, open-ended responses are more likely to vary from participant to participant which may render the data more difficult to analyse. Furthermore, though helpful for some analysis, open-ended responses “require greater effort on the part of the respondent because of the need to canvass memory to try and formulate an answer” ([Robinson, 2015: 2](#)) thereby inducing specific question or entire survey nonresponse ([Best and Harrison, 2009](#)).

A text-input field was inserted below each open-ended question to allow participants to type in their responses. The text-input fields were configured to accept as much text as desired

(Couper, 2000; Couper et al. 2001; Fuchs and Couper, 2001). While acknowledging the difficulty of formulating a question that can be understood by all respondents in exactly the same way, care was taken to exclude any form of jargon, unfamiliar technical terms or abstract phrases that were thought to be difficult or time consuming for respondents to define or understand (Presser et al. 2004).

#### **4.4.3. Improving the Questionnaire**

Previous studies have shown that a major source of error in survey research stems from the construction of the survey questions (Sudman and Bradburn, 1974; Fowler and Mangione, 1990 and Fowler and Cosenza, 2009). Hence some studies (Belson, 1981; Presser et al. 2004) have argued for empirical evaluation of questionnaires before they are fully implemented in a full-scale survey. Before administering the questionnaire, several drafts were evaluated in order to assess: the extent to which respondents would consistently understand the questions therein, the extent to which targeted respondents possess the knowledge required to reliably answer the questions and whether question types and associated response categories provide valid and reliable data that meets the objectives of this study. The evaluation process involved three stages: systematic question review, field pre-test or piloting and cognitive interviews (Ericsson and Simon, 1980; Loftus, 1984; Presser, et al. 2004; Fowler and Cosenza, 2009).

In the first instance, each question was systematically reviewed by the researcher and his supervisors independently to assess legibility and clarity, whether the question is inherently biased or exhibits undisclosed assumptions, and the extent to which answers to the questions asked will address the aims and objectives of the study (Fowler and Cosenza, 2009). The findings of each review were then collectively discussed in a series of supervision meetings. During these meetings, all questions that were thought to be lacking any of the characteristics mentioned above were revised and where necessary, rewritten before the final draft of the

questionnaire was produced and implemented. The draft questionnaires were also reviewed by the ACCA before they were administered (see below).

In the second instance, a small-scale pre-test of the questionnaire was conducted with a group of six PhD students. The main purpose of the pre-test was to elicit feedback regarding the clarity of questions, response categories provided, usability and overall presentation of the questionnaire. The pre-test simulated the procedures that were to be implemented in the full-scale survey, except that the participants were recruited on the basis of convenience and availability (Presser, et al. 2004; Fowler and Cosenza, 2009). Two important and related issues were highlighted by participants after the pre-test: the first was that the questionnaire was long and the second was that a number of the open-ended questions took longer to answer. These issues were fully considered during subsequent reviews to improve the content and overall presentation of the final questionnaire.

In the third instance, cognitive discussions (Belson, 1981) were independently held with four of the pre-test respondents in order to assess: the thought processes involved in understanding the questions (Presser et al. 2004), the extent to which such understanding is consistent across participants, the ability for participants to recall the information required to answer the questions and the ability of participants to form an answer based on the response categories provided (Fowler and Cosenza, 2009). The cognitive discussions were conducted by the researcher with individual participants shortly after the pre-test was conducted. They were asked to discuss how they arrived at the answers they provided in the pre-test, and whether or not their answers to any of the questions would be different if they were to complete the survey again (Belson, 1981). The assumption was that any differences in the answers would flag-up a question for review. However, the pre-test answers to all the selected questions were maintained and general understanding of questions was expressed.

#### 4.4.4. Sample and Survey Administration

Survey-based inquiries are generally conducted on the basis of a universe referred to as population ([Rowntree, 1991](#)), which is the total membership of units ([Bryman, 2012](#)) or universe of a defined class of people, objects or events to be studied ([Jenkinson, 2009](#)). The population identified for this included of all Sierra Leonean chartered and aspiring accountants both within and outside Sierra Leone. This comprised of ACCA certified accountants or members (117), affiliates (that is, individuals who have successfully completed all ACCA professional examinations but are yet to complete their practical experience requirements) (51) and students (766), making a total population of 934. However, the difficulty of access to participants (see below) made it impossible to survey the entire population ([Castillo, 2009](#)). Thus the survey was based on a relatively small selection (known as a sample) from within the population in an effort to understand the characteristics of the overall population ([Saunders et al. 2009](#); [Bloch, 2009](#); [Bryman, 2012](#); [Creswell, 2013](#)).

There are two broad methods of selecting a sample (sampling process), each with varying techniques. The first is ‘probability sampling’ in which every member of the population has a known non-zero probability of being selected ([Schreuder, et al. 2001](#); [Tansey, 2007](#); [Bloch, 2009](#)). Variants of probability sampling include simple random, systematic, and cluster sampling methods. The second is non-probability sampling in which some units of the population are more likely to be selected than others ([Tansey, 2007](#); [Bryman, 2012](#)). Variants of non-probability sampling include convenience, purposive and snowball sampling methods.

Given the nature of this investigation, purposive non-probability sampling method was employed in selecting the survey sample. Purposive method of sampling is underpinned by the purpose or aim of an investigation; hence the sample was selected to include only participants who were perceived to suit the purpose of this study. According to [Palys \(2008: 697\)](#), “one

well-placed articulate informant will often advance the research far better than any randomly chosen sample of 50". Decisions regarding the participants included in the sample were based on the researchers' a-priori contextual and theoretical understanding of the phenomenon being investigated ([Robinson, 2015](#)). Further important factors considered in deciding the sample were: possession of adequate knowledge/experience of the research context, relevance of the research to potential participants, willingness and the ability to participate in the investigation ([Barbour, 2001](#); [Mays and Pope, 1995](#)). In this regard, respondents that were thought to have adequate and relevant knowledge of the issues raised in the survey were purposively selected.

However, although the target population was identified before commencing data collection, access proved to be more problematic than was initially envisaged. The initial plan was for the researcher to visit Sierra Leone to collect primary (including archival, survey and interview) data. This was scheduled for between June and August 2014. However, shortly before the researcher's departure for Sierra Leone, there was an outbreak of Ebola Virus Disease (see chapter 5 for more details) which rapidly became widespread across the country. This resulted in the trip being cancelled. Instead, given the role of ACCA in the professionalisation trajectory in Sierra Leone, access to respondents was negotiated through them. Like many other professional associations, ACCA maintains an internal mail system that encompasses individual e-mail address for all registered students and qualified members of their association. According to [Best and Harrison \(2009: 417\)](#), such internal mailing systems "...not only provide universal coverage of these closed populations but are kept current, thereby eliminating the problem of nonworking addresses." The ACCA kindly agreed to assist with the distribution of the survey to its Sierra Leonean members and students who had opted in to receive third-party e-mails. This reduced the population from 934 to 328, comprised of professionally qualified accountants and affiliates (133) and students (195).

Two versions of questionnaire were designed and administered to two groups of respondents, simply categorised as ‘chartered’ and ‘aspiring’ accountants respectively. The need to distinguish between groups of respondents was identified at the time of designing the questionnaire online, the purpose being to minimise question filters as well as avoid irrelevant questions being directed to respondents. The distinction between the two groups was operationalised given that each respondent group was independently identifiable and accessible. Both versions were similar in structure and content although certain questions were slightly reworded to suit the different respondent groups. For example, this question for chartered accountants: “do you currently work in Sierra Leone?” was reworded as “do you currently undertake your professional education in Sierra Leone?” for aspiring accountants. Both versions of the questionnaire are attached at appendix 1.

The two questionnaires were published online using a commercial provider of computer-interactive internet surveys (Survey Monkey). The software accommodates all question formats and response categories adopted and described above. Moreover, it accommodates a variety of presentation styles including static single-page design where all questions are presented on a single page which respondents can simultaneously answer without having to access another page; and interactive multiple-page design where questions are displayed one at a time or in blocks over several pages (Best and Harrison, 2009). Due to the varying complexity of issues addressed in, and the length of the questionnaire, the latter design feature was adopted.

Compared to static single-page designs, interactive online surveys are more difficult and time consuming to design and implement not least because it requires programming to derive full benefits – hence the need for the researcher to be familiar with the features of the software (Survey Monkey, 2014). Nevertheless, a number of formatting options available in this mode

were thought to be of great benefit to the data collection process. For example, the question-skip logic function was used to allow respondents, based on particular types of responses, to skip one or more questions to the next relevant question or page. This ensured that respondents had to answer only the questions that relate specifically to them, thereby tailoring the survey (Evans and Mathur, 2005).

The surveys were administered between December 2014 and January 2015 (inclusive) by inviting prospective respondents to the website where the questionnaires were to be found and completed. A permanent Uniform Resource Locator (URL) for each questionnaire was automatically generated to take respondents directly to the opening page of each respective survey. In cognisance of ethical as well as privacy concerns over releasing private ACCA-held individual information to third parties, the emails were sent out to both respondent groups by the ACCA through their internal emailing system. Each email contained a brief invitation to participate, URL to the survey and the usual guarantees of confidentiality. Upon visiting the survey site, respondents were asked to answer the pre-designed questions by interacting directly with the software on the internet. As each respondent completed the survey, his/her responses were directly logged into the software, allowing the researcher to capture accurate, real-time data (Zikmund, *et al.*, 2010). The entire data set was automatically coded and programmed to be downloaded as a Microsoft Office Excel document, which was then retrieved at the end of the data collection phase thereby eliminating the daunting task of coding/manually imputing numerous questionnaire responses (Bryman and Bell, 2007).

Potential drawbacks of communicating survey invitation by e-mail include: the possibility of not reaching all members of the relevant sample; the possibility that some members of the sample may not be computer literate (Bryman and Bell, 2007); the likelihood of the email being regarded as 'spam' and therefore not reaching respondents' inbox (Best and Harrison, 2009);



and the possibility that targeted participants may lack internet access. However, given that the ACCA maintain up-to-date email addresses of, as well as regular communication with, targeted respondents respectively, it is believed that all members of the sample were reached and the issue of spam email filtering was eliminated. Similarly, all members of the sample for this study were believed to be computer literate given their educational and/or career background and the fact that they had to communicate with the ACCA via email. Details of the survey response rate and profile of all respondents is provided in chapter six.

#### **4.5. Semi-Structured Interview Method**

An interview is “a guided conversation that aims to understand the perspectives, interpretations, and meanings given by interviewees to specific issues” ([Enosh and Buchbinder, 2005: 588](#)). The case for adopting the interview method, as opposed to, for example participant observation, for this investigation is twofold. In the first instance, the objective was to elicit rich and deep data, at the level of “meaning”, “feeling” and “value”, relating to how the participants think about their world, in this case accountancy in Sierra Leone, and how they construct the “reality” of that world. In the second instance, an interview approach provides explanatory insights relating to uncertainty surrounding the extent to which the participants actually know about and how they conceptualise their world ([Riley et al. 2000: 129](#)).

In interviews, the interviewer(s) and the interviewee(s) are conversational partners who produce the interview narrative jointly with a mutual task to unravel the interviewee’s subjective truth ([Enosh and Buchbinder, 2005](#); [Berg, 2007](#); [Rowley, 2012](#)). Three main types of interview: structured, semi-structured and unstructured have been identified and sufficiently discussed elsewhere (for example, [Britten, 1995](#); [Corbin and Morse, 2003](#); [Meadows, 2003](#); [Berg, 2007](#); [Bryman and Bell, 2007](#); [Saunders, et al. 2009](#) and [Creswell, 2013](#)). A fundamental difference between them is the level of structure as well as the degree to which participants

have control over the process and content of the interview (Corbin and Morse, 2003; Rowley, 2012). The rest of this section focuses on semi-structured interviews as employed to collect qualitative data for this investigation.

Semi-structured interviews combine predetermined set of questions with a fairly open framework to allow for focused, conversational, two-way communication (Leedy and Ormrod, 2005; Bryman and Bell, 2007) relating to a particular subject of research interest. It can be conducted either with a group of participants at the same time, such as in focus groups, or with one person – individual/personal interviews (Rowley, 2012). They can also be conducted face-to-face, by telephone and online via the internet (Mason, 2002; Leonard, 2003; Gruber, et al. 2008). This investigation utilises both face-to-face and telephone personal interviews. A summary of strengths and weaknesses of semi-structured interview method is presented in table 4.2.

#### **4.5.1. The Interview Schedule**

An important aspect of the interviews conducted was to ensure that all areas relevant to the study were adequately covered throughout the interview. To achieve this, an interview schedule was designed (see Appendix 2 for a copy of the interview schedule utilised). The schedule was designed to allow a much more flexible approach to data collection, for example, interviewer-interviewee interaction, than was achieved with the questionnaire (Bryman, 2012; Rowley, 2012). The questions in the interview schedule were developed to meet the objectives of this investigation as set out in chapter one. The schedule was made up of a number of open ended questions, designed to explore key issues relating to respondents' personal experiences of their development as professional accountants in Sierra Leone, their relationship with ICASL and ACCA, their past and future career plans including planned location, their personal preferences

in terms of professional body membership and their views on the relationship between ICASL and ACCA in the country.

Table 4. 2: Summary of strengths and weaknesses of semi-structured interviews

	<b>Uses/Strengths</b>	<b>Limitations/Weaknesses</b>
<b>Semi-structured Interview Method</b>	More appropriate for investigating phenomena that may not be easily quantified or directly observed, e.g. peoples past experiences or stories.	More difficult to analyse due to depth of data, e.g. deciding on what is and is not relevant, coding or categorisation, selecting relevant interviewee quotes.
	Allows participants to speak for themselves with diminutive direction from the interviewer thus leading to high validity.	Validity of data depends on the skill of the interviewer as well as interviewee's lucidity and coherence. No real way of knowing if the interviewee is lying. On the other hand, interviewee may not consciously lie but may have imperfect memory of events that took place decades ago.
	An efficient, practical and simple method of collecting data.	Often difficult to setup and therefore requires careful preparation.
	Engenders positive rapport between the interviewer and the interviewee.	Difficult, if not impossible to replicate given its fairly open framework, same respondent may answer same question differently at different times.
	Provides for complex and sensitive issues to be discussed, also, difficult questions could be clarified.	Risk of arousing powerful emotions which could lead to discomfort or distress to both interviewee and interviewer.
	Re-interviewing and/or reconstruction of events could take place over an emerging issue which could throw light on the current research.	Contacts between interviewer and interviewee may be more temporary which could limit data collected to what is said and observed within a short period of time.
	Interviewing, transcription and analysis can be more readily accommodated into researcher's personal life.	Expensive and time consuming: getting the right participant, permission, location, timing, notes may have to be taken and tapes or recordings transcribed.
	Reduces the problem of pre-determining what will or will not be discussed, as well as what is or is not relevant information.	Findings may be more difficult to generalise given the focus on a small sample.
	Non-verbal indicators, e.g. body language, may assist in evaluating reliability and validity	Interviewer presence may set participants act up, especially when the duration of interview is short.

Source: adapted from [Bryman and Bell, \(2007\)](#); [Bryman, \(2012\)](#) and [Creswell, \(2014\)](#).

Similar to the questionnaire, the questions formulated in the interview schedule were informed by the literature reviewed in chapter three, as well as context specific questions which were derived from the accounting literature on Sierra Leone (see for example, [World Bank 2006](#)).

At the design stage, care was taken to ensure the clarity of questions and that the entire schedule did not contain any leading questions (Creswell, 2014).

#### **4.5.2. The sample**

An important aspect of the interview data collection phase was access to a sample of interviewees. As indicated earlier, purposive non-probability sampling was employed in this investigation. Given that the survey was distributed via the ACCA, an important objective of the questionnaire was to solicit interviews from the survey respondents that were willing to participate. At the end of the survey, a total of 52 respondents expressed their willingness to take part in the interview by providing their contact details and an indication of when to be contacted.

A list of all the potential interviewees was then generated by the researcher and a process of contacting them was initiated. While the list had all the 52 respondents who agreed to be interviewed, the reality was that some individuals proved to be unwilling or unable to participate in an interview. After extensive efforts on the part of the researcher, 9 out of the 52 were successfully interviewed. The remaining respondents (43) either failed to respond to emails and/or telephone calls, or declined to be interviewed when approached. Yet the need to reach as many respondents as possible was complimented by the use of snowball sampling where interviewees were asked at the end of the interview to recommend other appropriate potential participants. Given the nature of the study and the small sample size involved, all the snowball recommendations were followed up to assess suitability and, where appropriate, establish willingness to participate. Thus overall a total of 18 interviews were conducted.

A key question in qualitative studies relates to the number of interviewees and interviews required to sufficiently accomplish the objectives of a given study. It has been suggested that the number of interviews required for a given study is sufficient when saturation is achieved,

that is, the point at which successive interviewees begin to provide similar information from the same perspective such that no new information is being provided (Strauss and Corbin, 1998). During the interview process, it became evident that as the number of interviewees increased, similar data was being provided and that not all interviewees were able to provide the same depth of information. Details of all of the interviewees are provided in chapter 6.

#### **4.5.3. The Interview**

Although the focus of the interviews was decided by the researcher through the schedule, participants were not limited to a set of pre-determined or controlled answers. By using open-ended questions, participants were encouraged to provide detailed responses in their own words (Meadows, 2003). In line with acceptable interview practice, the interviewer asked questions central to the purpose of the investigation, but allowed the interviewees some degree of flexibility to explore different thoughts, feelings and experiences before exercising the option to bring them back to the subject under discussion using prompt or probe questions (Bryman and Bell, 2007). Hence it was important for the researcher to maintain a balance between control and flexibility throughout the interview process.

Similarly, the degree of flexibility implicit in semi-structured interviews allowed the researcher to digress into areas that were not anticipated at the design stage (Bryman and Bell, 2007). This also meant that supplementary questions incorporating any new areas of interest identified by previous interviewees were included in the schedule for subsequent interviews, but the core questions remained unchanged. For example, the lack of an established framework for the implementation of professional ethics emerged as an important concern during the first few interviews. Thus a question was designed to explore this in subsequent interviews.

The standard time that was requested for each interview was one hour, although in practice some of the respondents were willing to talk for much longer. Each interview was recorded

(with prior approval confirmed by each interviewee) using a digital voice (audio) recording device. The duration of the interviews ranged from 25 minutes to 1.05 hours (see chapter 6 for full details). In line with established interview guide ([Bryman and Bell, 2007](#); [Creswell, 2014](#)), each interview started with a brief, sometimes out-of-context conversation to initially set the interviewee at ease before proceeding with the interview schedule. The flexible nature of some of the interviews meant that the schedule was not chronologically followed at all times. However, care was taken to ensure that all aspects of the schedule were covered as much as possible in each interview.

#### **4.6. Methods of Data Analysis**

As highlighted earlier, postcolonial theory provided the skeleton or lens through which the objectives of this study were addressed ([Laughlin, 1995 and 2004 and 2008](#)) within a qualitative methodological framework. Yet theoretical frameworks need empirical data to demonstrate their analytical and explanatory prowess in addressing the research problem being investigated. Such empirical data for this investigation emanates from two main sources: interview transcripts and survey results. Employing a postcolonial theoretical lens required the empirical data to be considered as discursive units that reveals how the respondents attempt to enunciate their identities, relations and experiences of their professional development in Sierra Leone. The primary purpose for collecting the empirical data was to represent the subjective viewpoint of chartered and aspiring accountants that were based in Sierra Leone and in the diaspora. However, their responses were not simply considered representational, but were regarded to incorporate statements that bring social objects, identities and relations into being ([Parker, 1992](#)). Based on the notion that knowledge is socially constructed, the analysis is directed towards actively and purposefully interpreting and constructing meanings from the available data ([Taylor and Usher, 2001](#)).

Qualitative researchers employ an array of diverse, complex and nuanced methods of data analysis (Braun and Clark, 2006) including, but not limited to, content analysis (Hsieh and Shannon, 2005; Steencamp and Northcott, 2007; Li, 2010), discourse analysis (Dijk, 1993; Hardy and Philips, 2004; Cary and Mutua, 2010), constant comparative analysis (Thorne, 2000) and thematic analysis (Aronson, 1995; Braun and Clark, 2006; Fereday and Muir-Cochrane, 2006; Clark and Braun, 2013). There is considerable overlap among these methods in relation to the broad philosophical assumptions and the techniques and procedures used for analysing qualitative data (Holloway and Todres, 2003). For example, researchers using any of the methods of analysis mentioned above generally maintain a critical stance towards positivist epistemology and thus focus on the search for meaning through subjective interpretation of the participants' accounts while focussing on the context within which the research is undertaken (Holloway and Todres, 2003; Andrade, 2009).

For the purpose of this investigation, thematic analysis was considered a most appropriate method for qualitatively analysing both the survey and interview data. Thematic analysis is “a method for identifying, analysing, and reporting patterns (themes) within data” (Braun and Clark, 2006: 6) to address a given research problem. The process involves the identification of themes within a given data set by carefully reading and re-reading the data (Fereday and Muir-Cochrane, 2006). A theme is defined as “a coherent and meaningful pattern in the data relevant to the research question”. The appropriateness of a theme lies in its ability to capture some level of patterned response or meaning within the data in relation to a specific research question(s) or the overall research problem (Clark and Braun, 2013: 121).

Thematic analysis offers similar procedures and principles to content analysis (Boyatzis, 1988), but more importantly, it allows for the researcher to combine the analysis of the frequency of outcomes of codes, categories and/or themes with the contextual analysis of their meanings

thereby maintaining the complexity and depth of a truly qualitative analysis (Joffe and Yardley, 2004). Although thematic analysis is often not claimed as “the method” for qualitative analysis, a lot of such analysis is essentially thematic but is often claimed as something else, such as discourse analysis or content analysis (Braun and Clark, 2006: 7). The following sub-sections show the methods adopted for analysing both data sets before turning to how the preliminary results were embedded into one interpretation.

#### **4.6.1. Operationalising Thematic Analysis**

Following the collection of data from 18 semi-structured interviews as well as 43 responses to open-ended questions which were embedded into the survey, a comprehensive process of qualitative data analysis was undertaken. In order to demonstrate rigour and ensure a systematic and coherent analysis, a four-phase approach to thematic analysis adapted from Braun and Clark (2006) and Clark and Braun (2013) which is summarised in table 4.3 was followed during the analysis. Although depicted as distinct phases of the thematic analytic process where one simply concludes one stage and then moves to the next, in practice the analysis involved a recursive and reflexive process of moving forward and back between the phases as required (Braun and Clark, 2006).



Table 4. 3: Phases of thematic analysis implemented in this study.

Stage	Description of the process
1. Familiarisation with the data:	Transcribing data, reading and rereading the data, noting down initial ideas
2. Coding the data:	Coding interesting features of the data in a systematic fashion across the entire data set
3. Thematising the coded data:	Collating coded data into analytical themes, gathering all data relevant to each potential theme
4. Reviewing and refining the themes:	Checking if the themes work in relation to the coded extracts and the entire data set, generating a thematic “map” of the analysis. Ongoing analysis to refine the specifics of each theme, and the overall story the analysis tells; generating clear definitions and a story line for each theme

*Source: adapted from [Braun and Clark \(2006: 35\)](#) and [Clark and Braun \(2013: 121\)](#)*

The sections which follow present the four phases of thematic analysis as they apply to this study. For the purpose of this analysis, the terms used throughout subsequent sections to refer to the available data are understood as follows:

- ‘Data corpus’ refers to all data collected for this investigation. This includes interview and survey data as well as documents that were considered as primary sources.
- ‘Data set’ refers to all data from the corpus that was used for a particular analysis. So, all interview transcripts make up one data set, while all responses to the survey make up another data set.
- ‘Data item’ refers to each individual piece of data that was collected. So each interview transcript is a data item while responses to a particular question or groups of questions from the survey make up a data item.

#### 4.6.2. Familiarisation with the data

This stage began with the collection of empirical data which was undertaken by the researcher. An important process during this stage was the need for the researcher to be immersed in, and become intimately familiar with, the entire data corpus ([Clark and Braun, 2013](#)). As noted earlier, the online survey provided immediate and unlimited access to all responses. To ensure familiarisation, the data set was monitored on an ongoing basis by the researcher to ensure accuracy and trustworthiness. In-depth familiarity with the survey data was further enhanced through a systematic and thorough reading of the entire data set while taking note of initial patterns and analytic thoughts.

With regards to the interviews, the researcher-interviewee interaction provided some prior knowledge of the data ([Clark and Braun, 2013](#); [Bryman, 2013](#); [Creswell, 2014](#)). All of the interviews were transcribed by the researcher. Some researchers have suggested ratios that relate the duration of audio recording to the duration of transcription. For example, [Morrison-Beedy et al. \(2001\)](#) proposed a ratio of 1:3 (hours) while [Britten \(1995\)](#) proposed a ratio of 1:6 (hours). However, the experience of the researcher and the relatively poor quality of some of the interview audio files meant that the audio-transcription ratio for the interviews were significantly higher – estimated at 1:10 (hours). Although this proved to be a time-consuming and sometimes boring task, transcribing the data verbatim from the audio files provided close contact with, and initial insights from the data set, as well as an “appreciation of its richness” ([Boyatzis, 1998: 11](#)). Indeed some researchers have suggested that transcribing verbal data should be regarded as “a key phase of data analysis within interpretative qualitative methodology” ([Bird, 2005: 227](#)).

### 4.6.3. Coding the Data

This phase involved the identification of initial codes from the data (Braun and Clark, 2006). A code is defined as “the most basic segment, or element, of the raw data or information that can be assessed in a meaningful way regarding the phenomenon” (Boyatzis, 1998: 63). A distinction is often made between theory-driven and data-driven coding. Theory-driven coding is where a coding or thematic frame (that is, the total set of themes in a given piece of research) is drawn from existing theoretical frameworks and the specific research questions with which the researcher then approaches the data (Joffe and Yardley, 2004). Data-driven coding on the other hand is where codes or themes are identified from the data with little or no reference to the research question(s) or theoretical framework (Boyatzis, 1998). As such, the themes identified are strongly linked to the data and thus bear some similarity to grounded theory (Braun and Clark, 2006: 12).

The approach adopted in this investigation is a hybrid of theory-driven and data-driven thematic analysis. This approach complimented the analysis and interpretation of data in two main ways. First, it has been argued that a coding frame “is given coherence by being derived from higher-order ideas, [that is] ...from existing theory” (Joffe and Yardley, 2004: 59). The thematic frame was developed a priori, based on four key concepts of postcolonial theory – local-global nexus, psycho-existential complex, hybridity and diaspora. Table 4.4 provides a brief description of the four concepts which formed the thematic frame. The use of a theoretical thematic frame for the study was important, in that it provided a systematic and coherent framework for managing and organising segments of related texts to assist in analysis, while providing a clear trail of evidence for the credibility of the interpretation (Fereday and Muir-Cochrane, 2006).

Table 4. 4: Theoretical concepts of the thematic frame utilised in this study

Local-Global Nexus	Characterises the coloniser-colonised relationship as dyadic and dialectical, perpetuated through a shared consciousness generally introduced by the coloniser (Nandy, 1983).
Psycho-existential Complex	A state of internalised inferiority by the colonised as a consequence of colonial juxtaposition of superior (Us) versus inferior (them) at the site of colonisation (Fanon, 2008).
Postcolonial Hybridity	The emergence of new cultural identity as a consequence of exchanges and interactions between competing cultures (Bhabha, 1994).
Postcolonial Diaspora	The multidirectional physical movement of postcolonial subjects between varying jurisdictions (Reis, 2004) often facilitated by their hybrid identity (Hall, 1990).

Second, it has been suggested that conducting valid and meaningful empirical research requires the researcher to be simultaneously open to the entire data corpus and any new insights the data might offer in relation to the theory's possible development and perhaps more importantly, the research problem being investigated (Joffe and Yardley, 2004; Braun, et al. 2014). Thus the data-led coding allowed for the identification of sub-themes directly from the data from which the research objectives were explored with reference to the theoretical framework. Each data item was coded separately to ensure that each one was given equal attention in the coding process. Furthermore, care was taken to ensure that the process was thorough, inclusive and comprehensive (Braun and Clark, 2006) across the entire data corpus.

Coding involved a systematic and thorough process of examining each data item with a view to identifying patterns and segments which convey key analytical ideas relating to the research problem (Braun, et al. 2014). This process can take a variety of forms ranging from the relatively unsophisticated manual cut-and-paste using, for example, Microsoft word processor, to a more sophisticated 'Computer Aided Qualitative Data Analysis Software' (CAQDAS). More recently, the wider use of CAQDAS, such as Atlas.ti, Ethnograph and NVivo, within social sciences have become generally accepted. In accounting research, for example, Anderson-Gough, et al (2005) used Ethnograph software for coding interviews conducted with

ICAEW trainees to explore gender relations in public audit firms. [Dixon, et al. \(2006\)](#) used NVivo to analyse semi-structured interviews conducted in an emerging microfinance organisation in Zambia to explore accountability in non-governmental organisations. Similarly, [Farneti and Guthrie \(2009\)](#) used NVivo to analyse in-depth interviews to explain sustainability reporting by an Australian public sector organisation.

In this study, NVivo software was utilised. The version of the software used is NVivo 10 which was provided by the university. In order to maximise the use of the software, the researcher attended several training and discussion sessions organised by the university focussing on the techniques and practicalities of using NVivo. The first step in utilising NVivo for this study was to create the project titled ‘accounting professionalisation in Sierra Leone’ within the software. Once the project was created, all interview transcripts and responses to the open-ended survey questions were imported and stored independently as source data items. A password was then created to restrict access to only the researcher (and supervisors through the researcher) in order to protect the data and to comply with the ethical implications and principles outlined in section 4.8.

Two folders were then created within the application to allow for the classification of the data sets into two: diaspora based and local based sources of data. Despite this classification, the software allowed each data item to be independently recognisable and accessible through the document browser of the application. Each data item was then read and reread several times to identify chunks or extracts relating to the analytical themes outlined earlier. These were then colour coded for easy recognition and access.

#### **4.6.4. Thematising the Coded Data**

Analysis during this phase shifted from codes to the broader level of themes. A theme is a coherent and meaningful pattern in the data relevant to the research question ([Clark and Braun,](#)

2013: 121) which, “at minimum describes and organises the possible observations and at maximum interprets aspects of the phenomenon” (Boyatzis, 1998: 161). Four ‘nodes’<sup>8</sup> representing the four analytical themes identified earlier were created. Extracts of the coded data that conveyed similar meanings across each data item in relation to the thematic frame (Bazeley, 2007) were then harnessed under the relevant themes. This process involved highlighting, dragging and dropping the coded text into the relevant node representing a theme. This allowed for relevant and similar data extracts to be clustered together under one theme. Table 4.5 provides an example of the four overarching themes with a selection of associated extracts of coded data.

Given that thematic analysis involves the search for “patterned meaning”, a concern during this phase was whether each of the themes was evident across different data items (Braun, et al. 2014: 102). However, frequency or number of occurrence is not the sole criterion for determining the importance of a theme in relation to, for example, a specific research question (Clark and Braun, 2013). Nonetheless, after systematically categorising the coded extracts from each data item under the themes, it became apparent that almost all of the themes were evident within each data item.

#### **4.6.4. Reviewing and Refining Themes**

Upon reviewing the initial coding of the data under the four themes, it became evident that on reflection some extracts that were coded under specific themes required re-coding and re-thematising. This was easily facilitated by the NVivo software as it allows for a list of all coded data under a particular theme to be generated and the extract that needs re-thematising to be isolated and re-thematised.

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<sup>8</sup> Nodes are essentially containers for storing codes or data extracts that relate to particular themes (Bazeley, 2007)

Table 4. 5: Four themes and sample of associated coded data extracts.

Local-Global Nexus	ICASL ...were the first point of contact with ACCA on the ground there... You register with them and then they send your details off to ACCA... So during my time there ICASL was the link between us and ACCA, in fact we were told at the time that there was no other way to register with ACCA except through ICASL (DB6 - Finance controller).
Psycho-existential Complex	...even if I was starting now, I would still prefer ACCA which is UK based and recognised all over the world rather than qualify with a local based ICASL that is not even well regarded in Sierra Leone... ICASL, trust me I don't even hear of them. Even me I don't talk about them...; it's like they don't exist; they have no influence at all (LB7 - Consultant).
Postcolonial Hybridity	I have all intentions you know to return but it's kind of difficult honestly you know to am, with the current state it's kind of hard you know for you to go back to work in Sierra Leone. Because we are used to certain standards for those of us who have been living and working outside we are used to certain standards which, you know I don't feel like we can get at this moment in Sierra Leone. In terms of work ethics, governance, even our standard of living, so I find it very hard (DB4 - Finance officer).
Postcolonial Diaspora	...there is no motivation to stay. ...I cannot see a high profile job at international level and still insist on working in Sierra Leone – no way! So the only reason I am still in Sierra Leone is because I do not yet have the type of job I am looking for. But working as a qualified accountant in Sierra Leone is not easy you know... for accountancy profession that is recognised all over the world and having spent so much time and money to qualify, I will prefer to go international (LB3 - Finance associate).

At this stage of the analysis, it became clear that sub-themes were emerging from within each of the four themes. This required the creation of sub-nodes to allow re-categorisation of the coded data. For example, a review of coded data under the theme “hybridity” revealed three sub-themes: accounting education as third space of hybridity, visualising professional power and unhomeliness. After creating the sub-nodes, all coded data under this theme were then reclassified under these sub-themes. This process was repeated for the other three themes which led to the emergence of eleven sub-themes overall.

Using NVivo helped advance this study in five main ways. First, it helped to manage, organise and keep track the data which would have been onerous if done manually. Second, it helped to manage organise and provide rapid access to ideas that were generated in the course of the analysis, as well as the coded data that support it. Third, it allowed for questions to be asked of

the entire data set and quick retrieval of relevant answers to those questions. Fourth it helped in visualising the data by easily showing the content and structure of each folder, node and sub-nodes at all stages of the analysis process. Lastly, but perhaps most importantly, it helped in ensuring rigour throughout the analysis process (Bazeley, 2007). However, despite all the above advantages brought to the study by utilising NVivo, it was not designed as a cognitive mechanism capable of automatically analysing, interpreting and producing research outputs. As such, the software's capacity for storing, managing, linking, sorting and matching data, though invaluable, cannot replace the analytical and interpretive prowess of the researcher. In that sense, the researcher is the brain behind the analysis and conclusions presented in chapters six and seven respectively and not the software.

#### **4.7. Embedded Analysis and Interpretation**

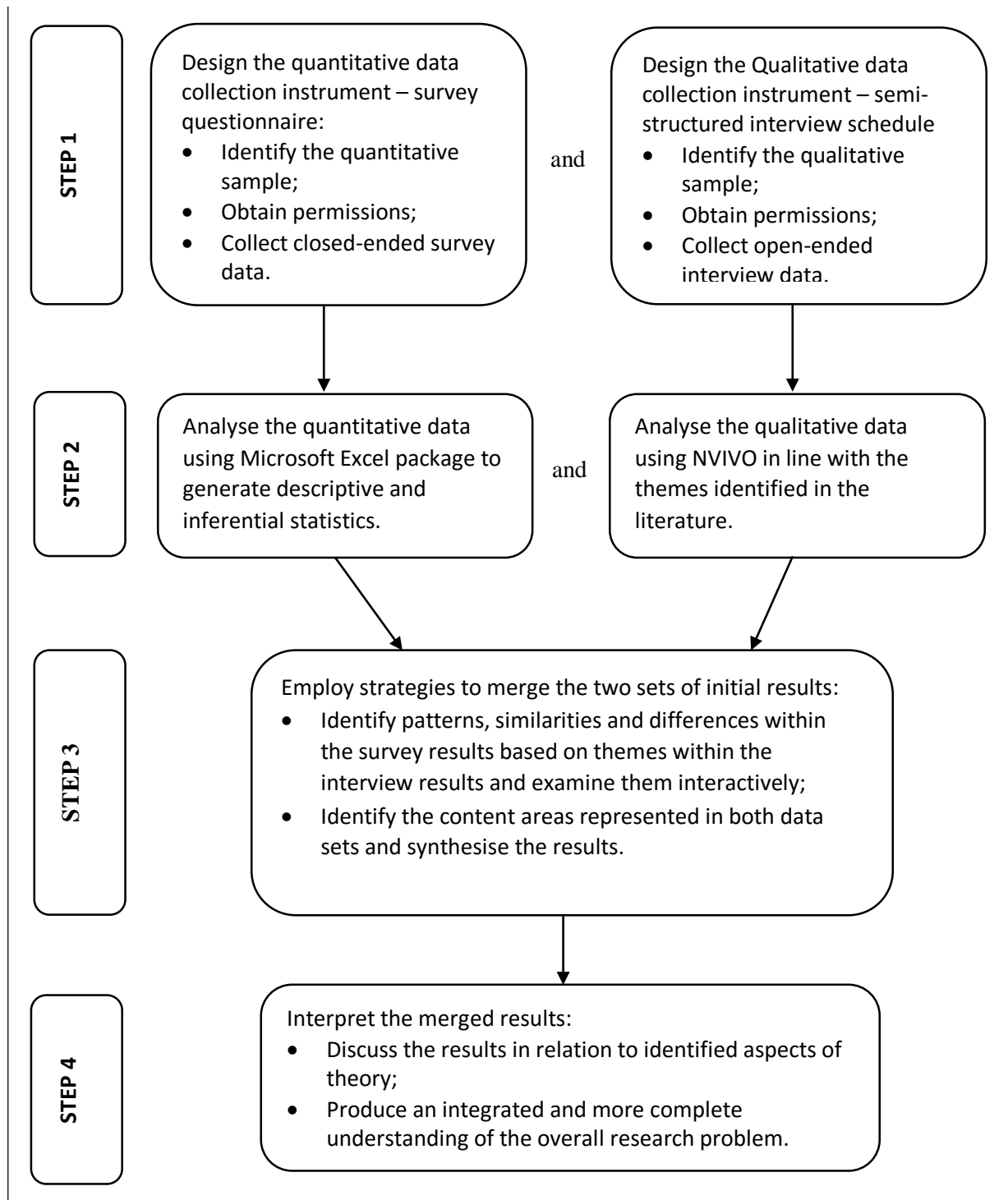
A number of approaches to mixed methods data collection and analysis have been discussed in the literature including exploratory sequential design, explanatory sequential design, embedded design, multi-phase design and convergent parallel design (Creswell, et al. 2011). A comprehensive discussion of these approaches have been provided elsewhere (see for example Bryman, 2006; Hall and Howard, 2008; Bazeley, 2007; Teddlie and Tashakkori, 2009; Curry, et al. 2009; Castro, et al. 2010; Creswell and Plano Clark, 2011; Creswell, et al. 2011). For the purpose of this investigation, the convergent parallel approach was regarded as providing the optimal framework for collecting and analysing the empirical evidence required to address the objectives of the thesis. A flowchart of the basic procedures that were followed in implementing the convergent parallel approach is presented in figure 4.1.

Four basic steps were followed in applying the convergent parallel approach. First, both questionnaire survey and interview data were collected concurrently during the same phase of



the research process with some overlaps in the sense that most of the interview participants were identified through the survey.

Figure 4. 1: Flowchart of steps in applying the convergent parallel design.



Source: adapted from *Creswell, et al. (2011)*

Second, the two data sources were initially analysed independently from each other using Microsoft Excel and NVivo for analysing the quantitative and qualitative data respectively<sup>9</sup>. Third, the initial results from both sets of data were merged under the thematic frame outlined earlier to facilitate a more integrated analysis. The final step involved an integrated interpretation of both sets of data, drawing on the extent to which the two sets of results converge or diverge from each other, relate to each other, and/or combine to facilitate a better understanding of the overall research problem raised by and investigated in this study.

#### **4.8. Ethical Implications of the Thesis**

Given that social research often involves human participants ([Dickson-Swift, et al. 2008](#)) the problem of how to minimise or avoid harm of any sort is central to the research process. Unsurprisingly therefore, academic researchers have long recognised the importance of ethics within wider social sciences ([Devonish, et al. 2009](#)). As [Bryman \(2006: 505\)](#) suggests, “Ethical issues in academic research cannot be ignored in that they relate directly to the integrity of a piece of research and the disciplines involved”. Following the publication in the UK of what [Moore \(2006\)](#) refers to as *The Guide*<sup>10</sup>; many universities (including the University of Glasgow) have sought to address ethical issues in research by developing and publishing ethical standards and policies to promote academic integrity in research ([Mirshekary and Lawrence, 2009](#)).

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<sup>9</sup> Qualitative data here refers to all survey responses (from closed questions) that yielded numerical values while qualitative data includes interview transcripts and survey responses (from open-ended questions) that yielded textual data.

<sup>10</sup>The Guide, titled ‘Ethics Matters: Managing Ethical Issues in Higher Education’ was jointly published by the Council for Industry and Higher Education and Brunel University. It proposed that Higher Education Institutions should develop institution-wide ethical policy framework together with policies for implementation.

This investigation was approved by the ethics committee of the College of Social Sciences at the University of Glasgow and therefore adheres to the university's ethical standards and policies. In relation to the interviews, all participants were provided a 'Plain Language Statement' summarising the purpose and implications of the research well before the interviews. The plain language statement also outlined necessary steps to be taken in accordance with the university's ethical standards. Specifically, participants were informed that their participation in the study was completely voluntary and that they were free to withdraw at any time, without giving any reason. The confidentiality of participants was also assured in the statement and was implemented by anonymising all responses and coding all personal information with pseudonym information to ensure that individual participants, companies and other organisations are not identified throughout the thesis. Informed consent was sought from all participants with each participant signing the university's consent form before commencing the interviews.

The questionnaire was carefully designed with a covering letter (mainly from the plain language statement) on the opening page that provided participants with information on the nature, purpose and implications of the research and their right to withdraw at any time. The usual guarantees of anonymity and confidentiality of all respondents were also assured in the covering letter. All responses were anonymous and all participants were assured that neither they, nor their organisations will be named or disclosed in the final research document. In terms of data storage, all responses, computer files and documents were coded with subject numbers, not names, and kept in a secure office. Access to personal data has been restricted to only the researcher and his supervisors. All data collected (from both interview and questionnaires) was analysed for the purpose of this study and has been stored securely and confidentially for comparison with future studies.

#### 4.9. Validity and Reliability of the Results

One of the main components of research design is validity which refers to whether a study measures or examines what it claims to measure or examine (Saunders, et al., 2007; Maxwell, 2009). Reliability on the other hand is the extent to which the same findings will be obtained if the research was repeated by another researcher (Sekaran, 2003; Bryman, 2012). While validity and reliability are important concepts in quantitative research (Fowler and Cosenza, 2009), they have been an issue of contention among qualitative researchers (Onwuegbuzie and Leech, 2007). Smith (1984) for example, argued for their complete discard in qualitative research on the grounds that the basic epistemological and ontological assumptions of quantitative and qualitative research are incompatible.

However, some researchers (Johnson, 1997; Lincoln and Guba, 1985; Maxwell, 2009) have argued for their considerations in qualitative research, albeit with different connotation and context. Lincoln and Guba (1985: 296) proposed the notion of “trustworthiness” and outlined four areas to consider in a qualitative study. First, *Credibility* which is an evaluation of whether or not the research findings represent a “credible conceptual interpretation of the data drawn from the participants’ original data”. Second, *Transferability* which is the degree to which research findings can be conveyed from a sample to a population (assuming similarity in both). Third, *Dependability*, which involves assessment of the quality of the integrated processes of data collection and analysis, and theory generation via auditing. Fourth, *Confirmability* which is a measure of how well the inquiry’s findings are supported by the data collected.

As indicated earlier, primary data for this investigation was collected using two sources: semi-structured interviews and web-based questionnaire survey. It has been argued that making use of a number of different methods (methodological triangulation) and/or data (data triangulation) would help in validating the claims of a study’s results and conclusions drawn

(Spicer, 2004; Clark et al. 2008; Bryman, 2012; Creswell, 2013). Furthermore, Yin (2003) contends that documentation of the research process is very important if other researchers are to be able to assess the validity and reliability of a research programme. To ensure that results from the study are valid and reliable, a database was created to maintain a chain of evidence from each respondent and, a logical documentation of the research process was undertaken to allow for further tests where necessary. Also, presenting all respondents with similar carefully worded questions ensured that the responses were highly reliable across all members of the sample (Robson, 2002).

#### **4.10. Reflection on Data Elicitation**

When I started in 2012, the initial focus of the study was to investigate the emergence and subsequent development of accounting education and the accountancy profession in developing countries with specific reference to Sierra Leone. Within the first two years of the study, I had written a theory chapter on the sociology of the professions and education, a comprehensive literature review chapter focussing on accounting education and the profession, a context chapter and more importantly, a methodology chapter including the design of data collection instruments, questionnaire and interview schedule.

My pre-fieldwork reading of the literature, research methodologies and understanding of the Sierra Leone accounting education context had influenced the adoption of a mixed-methods approach – a design for collecting, interpreting and mixing both qualitative and quantitative data to aid overall understanding of social phenomena (Clark et al. 2008). For example, the following extract from my final PhD research proposal demonstrates this methodological approach:

Data will be collected using two sources: first, semi-structured interviews will be conducted with a fairly open framework to allow for focused, conversational, two-way communication (Leedy and Ormrod, 2005; Bryman and Bell, 2007). This will involve

a sample of academics, practitioners and students and will aim to explore respondents' perceptions of the state of accounting education and the profession in Sierra Leone. Second, survey questionnaire will be designed along the lines of thought that will be most natural to the respondents and administered concurrently. The sampling frame for the survey will include all accounting academics, professionals and students in the country.

Given the initial focus of the study, an interview schedule and questionnaire were designed to reflect the initial focus of the study by adopting from the existing literature on accounting education and the profession, certain factors considered to be relevant to the accounting context in developing countries and Sierra Leone in particular. For the purpose of an integrated interpretation, both instruments were designed to elicit respondents' views on the state of the accountancy profession, professional and university accounting education, and strategies that could be implemented to improve accounting education and the profession in the country. At that point I was ready for fieldwork.

The initial plan was for me to visit Sierra Leone for fieldwork which was scheduled to take place between June and August 2014. However, shortly before my departure for Sierra Leone, there was an outbreak of Ebola Virus Disease (EVD) in May 2014 which rapidly became widespread across the country. After a comprehensive travel risk assessment process, the university advised against visiting the country at the time which resulted in the trip being cancelled. Despite this development, I was initially reluctant to consider other fieldwork sites with the hope that the EVD would be contained within a short period of time. However, as the spread of EVD continued and the possibility of visiting the country became more remote, an alternative group of interviewees had to be considered. At this point, it was decided to change the focus of the PhD to concentrate on the idea of recruiting Sierra Leonean chartered and aspiring accountants living outside the country (diasporans) as well as those within Sierra Leone that could be contacted electronically.

At this point, it was felt that the questionnaire could still be administered pending a final decision about the interview sample as the Ebola situation became clearer. To take this idea forward, the ACCA was approached in October 2014 to help administer the questionnaire electronically, given their role in the professionalisation trajectory in Sierra Leone and the fact that they maintain a register of all their students and qualified members. The ACCA agreed to assist with the distribution of the survey. However, as noted earlier, the questionnaire was constructed pre-EVD with a particular focus on (professional and university) accounting education and the profession, and on the basis of my presence in Sierra Leone for fieldwork. As such, the sampling frame for the study at the time included chartered and aspiring accountants, accounting academics and students at the Institute of Public Administration and Management (IPAM), University of Sierra Leone. However, given the EVD epidemic, it was not possible to reach the latter groups of respondents. Therefore, the fieldwork site was changed to focus solely on the former – chartered and aspiring accountants. The questionnaires were administered via the ACCA between December and January 2015 (inclusive). As such, the concurrent data collection approach initially proposed was not strictly followed in the sense that the questionnaires had to be administered before the interviews were conducted.

As explained earlier, at this point it was still hoped that a visit to Sierra Leone might be possible at a later date. However, as the Ebola crisis continued for longer than the medical experts had originally envisaged and given the change in fieldwork site in addition to time and resource constraints, it became clear that the study had to be repositioned – from the development of accounting education and the profession to the development of professional accountants – while maintaining the core idea which was the accounting professionalisation trajectory in Sierra Leone. By repositioning the study, it also became clear that the theoretical approaches employed in the extant literature and which had been adopted earlier were not the best fit for the empirics that were now going to be collected. For example, while theories of professional

development utilised by Uche (2007) provide a lens for understanding the development of the profession, they were regarded as inappropriate for conceptualising the Sierra Leone context and the new empirical evidence. It was at this point that a postcolonial theoretical framework was adopted as it was seen as capable of not only conceptualising the accounting professionalisation trajectory in Sierra Leone, but also of capturing the varying dynamics exhibited by the empirics, for example, the professional knowledge and power asymmetry that is at play within the Sierra Leone accountancy space and the implications for the construction of professional accountants and their identities both within and outside in the country.

Thus due to the above factors, some sections of the questionnaire which aimed at eliciting data on, for example, university accounting education and which were to be directed to accounting academics and university students do not feature in this study as they do not relate to the redefined objectives that are set out in chapter 1. However, as far as possible all responses relating to the profession and professionals have been utilised in the analysis. An important point to note here is that the interview schedule maintained the core themes outlined above, for example, participants' views on the professionalisation process and the ICASL-ACCA relationship. However, similar to the questionnaire, face-to-face interviews with participants that were based in Sierra Leone (as planned) were not possible. Hence telephone interviews were conducted instead, following the same interview schedule to ensure consistency and reliability.

#### **4.11. Conclusion**

This chapter charts the link between the theoretical framework outlined in chapter two, the extant literature reviewed in chapters three and four and the empirical data presented in chapter seven. Its principal purpose was to outline how the objectives of this study are to be investigated by examining the ontological, epistemological and methodological suppositions adopted as



well as provide justifications vis-à-vis the choices made. The chapter began with a brief overview of what came to be known as the paradigm wars which centred on the contrasting philosophical suppositions employed in research, which has also resulted in the incoherent terminology, categorisation and description proffered by different scholars of research philosophies. It then went on to show that no single paradigm can claim hegemony in research.

The research design or philosophical stance adopted here is characterised by the following: constructionist ontology, interpretivist epistemology, qualitative methodology, convergent mixed methods data collection and thematic analysis and interpretation. The choice of this philosophical stance was influenced by a number of factors including the nature of the phenomenon and the research problem to be investigated, the postcolonial nature of the context within which the phenomenon is to be studied, and the types of empirical data and analysis required to achieve the aims and objectives of the study.

Such philosophical position rejects the notion of the existence of an objective reality waiting to be observed and/or discovered by the independent researcher who can then extrapolate those observations or discovery to other contexts. Instead, it is suggested here that rigorous and comprehensive understanding of the postcolonial nature of the accounting professionalisation project in Sierra Leone is gained through social constructions such as language, consciousness, and shared meanings, with the researcher being the vehicle by which reality is revealed. In that sense, it is assumed that knowledge of the phenomenon being investigated is advanced by the intervention and subjective interpretation of the empirics (lived experiences of the phenomenon articulated by participants) by the researcher.

Two data collection instruments – questionnaire survey and semi-structured interviews – were utilised within a convergent parallel mixed methods framework to elicit the empirical data presented in chapter seven. Given the well-acknowledged weaknesses of any single research

method, combining the two data sources complemented this investigation by maximising the strengths while minimising the weaknesses of each data collection method. Given that both methods have been traditionally associated with specific methodologies (that is, survey as quantitative and interview as qualitative), utilising the two sources of evidence in this study represents an opportunity to transform the tensions which exist between them into new knowledge through dialectical interpretation.

The semi-structured interview data was collected in the form of digital audio recordings. These were methodically transcribed by the researcher using Microsoft Word Processing software. The survey data was collected online through a commercial provider of computer-interactive internet surveys – Survey Monkey. The survey responses were automatically coded by the software and programmed to be downloaded as a Microsoft Office Excel document, which was retrieved at the end of the data collection phase. Both the resultant transcripts from the interviews and the survey data were thematically analysed using the Computer Aided Qualitative Data Analysis Software – NVivo, thereby forming the basis for the analysis undertaken and conclusions drawn in chapters seven and eight respectively. The next chapter presents an historical overview of the context within which this investigation is located.

## CHAPTER 5: THE SIERRA LEONE CONTEXT

### 5.1. Introduction

This chapter sets out to present an overview of the socio-cultural and politico-economic environment in Sierra Leone in order to contextualise this investigation. It was shown in chapters three and four that accounting professionalisation is to a great extent a product of its context. As such, a study of the development of accountancy is more insightful when embedded and theorised within its specific context. Thus an understanding of Sierra Leone's broader historical (including her colonial and postcolonial trajectory) context (section 5.2) is important not only because this study is underpinned by postcolonial theory, but in appreciating the colonial milieu within which accountancy emerged and in particular the legacies of the colonial/imperial encounter which continues to shape the professionalisation trajectory in the country.

An historical overview of Sierra Leone's socio-political context (examined in section 5.3) provides an insight into the influence of these factors on the professionalisation trajectory. In particular, an understanding of the post-independence political environment of the country is important in conceptualising the role of external forces (including the state and state agencies) in institutionalising and legitimating the professional body, ICASL. It has been suggested that the development of professional accountancy and economic development are interlinked (Perera, 1989; IFAC, 2015). Thus an appreciation of the economic context (explored in section 5.4) provides an insight into the specific economic environment within which the profession emerged and continues to develop.

Disparities in models of professional education and training due to differences in contextual developments, have been highlighted in the literature (Lovell and Dixon, 2004; Sian, 2006 and

2007; Awayiga, et al., 2010; Poullaos and Sian, 2010; Hopper et al., 2012). Thus an historical overview of Sierra Leone's broader educational context (explored in section 5.5) highlights the institutional framework that underpins professional education and training in the country and of particular interest to this investigation, the processes adopted in the development of professional accountants in the country. Section 5.6 presents an historical overview of the emergence and subsequent development of the accountancy profession in Sierra Leone in order to position and contextualise the analysis and interpretation of the empirical data gathered for this investigation. Section 5.7 provides a short conclusion.

## **5.2. Historical Context**

Archaeological evidence suggests that the Republic of Sierra Leone has been inhabited for at least 2,500 years. Historiographical studies suggest that at least two tribes: the Temne and Limba have been in continuous settlement in coastal area (north-west) of the country for a long time, with sporadic immigration from other tribes including Vai, Loko and Mende. They organised themselves in chiefdoms (small independent political units), each headed by a 'Paramount Chief'. Predominantly, secret societies, for example the 'Poro Society' instructed eligible individuals in the customs and traditions of the country and also exercised political power ([Visit Sierra Leone, 2015](#)).

The name Sierra Leone<sup>11</sup> dates back to 1462, when 'Pedro da Cintra', a Portuguese explorer, (believed to have been influenced by the lion-like contour of the mountains) called her "Serra Lyoa", which means "Lion Mountains". The capital city Freetown dates back to 1787 when the British helped 400 freed slaves from the United States, Nova Scotia, and Great Britain return to Sierra Leone to settle what they called the "Province of Freedom" in the western area of the country ([Kandeh, 1992](#)). The Province of Freedom later became a British colony in 1808,

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<sup>11</sup> The British officially adopted the name Sierra Leone in 1787 ([Visit Sierra Leone, 2015](#))

and the principal base for the suppression of the slave trade ([Visit Sierra Leone, 2015](#)). In 1896, other chiefdoms in the interior of the country were proclaimed a British protectorate. While the colony (that is the province of freedom) was under the direct governance of the British crown, the Protectorate of Sierra Leone had a distinct mode of governance in that it was informally governed through the paramount chiefs and rulers of the numerous chiefdoms ([Kandeh, 1992](#)).

The country gained independence in 1961 under the premiership of Sir Milton Margai and enjoyed an initial few years as a functioning democracy. The election of an opposition party, the All Peoples Congress (APC) led by Siaka Stevens, in 1967 heralded a long era of political unrest beginning with a military coup led by Brigadier David Lansana which overthrew the Stevens' government in that same year. The Lansana government was soon ousted by another coup led by Colonel Andrew Juxom-Smith, forming the National Reformation Council (NRC). Yet another military revolt ousted the NRC government in 1968 and returned the country to civilian rule under the premiership of Siaka Stevens ([Bellows and Miguel, 2009](#)). After an attempted coup in 1971, the Sierra Leone parliament moved to declare the country a republic with the then prime minister Siaka Stevens as president. Stevens' APC party won a landslide victory in the 1973 general elections and effectively transformed the country into a *de facto* 'one party' state under the tutelage of the APC. A single-party constitution was adopted after a referendum in 1978 which made the APC the only legal party in the country ([Kandeh, 1992](#); [Bellows and Miguel, 2006, 2009](#)).

In March 1991, the country descended into a civil war perpetrated by the Revolutionary United Front (RUF) under the leadership of Foday Sankoh. The APC had governed the country for the preceding 23 years, initially under the leadership of President Stevens, and "since 1986, through Stevens' chosen successor, Army Commander, Major-General Joseph Saidu Momoh, in a stage-managed election of the APC" ([Zack-Williams, 1999: 143](#)). In April 1992, a group of young officers from the Sierra Leone armed forces led by Captain Valentine Strasser

overthrew Joseph Momoh and formed the National Provisional Ruling Council (NPRC). At inception, the NPRC promised to successfully prosecute the war and return to the country to a multiparty democratic system ([Zack-Williams, 1999](#); [Bellows and Miguel, 2006](#)).

The civil war, which lasted for a decade (1991-2002), emaciated the country's economy, institutions and physical infrastructure. It has been estimated that around 50,000 Sierra Leoneans lost their lives as a result of the conflict; more than half of the population was internally displaced from their homes, while 250,000 women became victims of rape and 100,000 (men, women and children) brutally amputated ([Bellows and Miguel, 2006 and 2009](#); [Wang, et al., 2007](#)). The brutal attack on the capital, Freetown by the RUF in January 1999 engendered the intervention of a large deployment of UK and UN military troops that finally brought an end to the war in 2002 ([Bellows and Miguel, 2009](#)).

Since 2002 the country has enjoyed a relatively stable socio-political landscape and as is shown below, was a growing economy until mid-2014 when the outbreak of the Ebola Virus Disease (EVD) was first reported in the country. The virus rapidly went on to become the deadliest outbreak of the disease since its discovery in 1976 ([Centres for Disease Control and Prevention, 2016](#)). The World Health Organisation (WHO) estimates that between May 2014 and December 2015, Sierra Leone reported a total of 14,122 cases of EVD infection and 3,955 deaths as a result. The country was declared free of EVD transmission within the human population on 7 November 2015, and has since then been put under heightened surveillance ([WHO, 2016](#)).

### **5.3. Socio-political Context**

The Republic of Sierra Leone is a developing country situated on the west coast of Africa (see figure 5.1). The country covers an area of 71,620 square kilometres (29,925 square miles; slightly smaller than Scotland), with a maximum distance of 315 miles from north to south and

228 miles from west to east. Sierra Leone is bounded on the west and southwest by the Atlantic Ocean (see figure 5.2), on the north and east by the Republic of Guinea, and on the south by Liberia ([Wang, et al., 2007](#)).

The population of the country is about 6.3 million with annual population growth estimated at 2.2% ([World Bank, 2016](#)). The population comprise 18 ethnic groups including Mende, Temne, Limba and Krio. Mende and Temne are the largest ethnic groups although Krio (an indigenous language which emerged as a hybrid of English and local dialects initially introduced by freed slaves) is widely spoken and/or understood by almost everyone in the country irrespective of tribe or ethnicity ([Visit Sierra Leone, 2015](#)). However, given the country's colonial heritage, it is not surprising that English is the official language for parliamentary and legal proceedings, business, education and the professions.

The social context of Sierra Leone is represented by the extended family, tribe, village and religion. Islam and Christianity are its major religions with a following of 60% and 30% of the population respectively ([Visit Sierra Leone, 2015](#)). The country is divided into four regions: Northern, Southern and Eastern provinces, and the Western Area; 12 administrative districts and 149 chiefdoms ([Wang et al., 2007](#)). Freetown, the capital city, is located in the Western Area.

Figure 5. 1: Sierra Leone's location within Africa



Source: [Maps of the world \(2016\)](#)



Figure 5. 2: Map of Sierra Leone



Source: [Infoplease.com](http://Infoplease.com) (2016)

Sierra Leone is a constitutional democratic state with an executive president, a multi-party system of government, and a unicameral parliament of 124 seats. Both President and Parliament serve five year terms. The parliament comprises 112 elected members and 12 paramount chiefs (elected separately), representing each district in the country ([Visit Sierra](#)

[Leone, 2015](#)). Governance system is divided into three separate arms: The Legislature, which is mainly the Parliament, makes laws for the peace, security, order, and good governance; The Executive, which is the supreme administrative body headed by the president who is also the Commander-in-Chief of the Armed Forces; and The Judiciary, headed by the Chief Justice. The Judicature consists of the Supreme Court, the Court of Appeal, the High Court of Justice, magistrate courts and traditional courts ([Visit Sierra Leone, 2015](#)). The current President, Ernest Bai Koroma and parliament were re-elected in 2012 for a second term.

#### **5.4. Economic Context**

The economy of Sierra Leone is based on agriculture and mining. 75% of the land is arable of which about 10% is cultivated, mainly for food crops such as rice, cassava, yams, and other root crops ([Turnbull et al. 2008](#); [Visit Sierra Leone, 2015](#)). The bulk of the population is engaged in subsistence farming which accounts for 52.5% of national income. Once nicknamed the “Land of iron and diamonds” ([Natural Resource Governance Institute, 2016](#)), Sierra Leone is endowed with vast and diverse mineral resources including diamonds, gold, bauxite, iron ore, rutile, zircon and petroleum. However, despite its significant resource bequest, the Sierra Leone economy suffered prolonged deterioration and an accompanying low standard of living during the first two decades after independence. As illustrated in tables 5.1 and 5.2 below, the average annual real Gross Domestic Product (GDP) growth rate fell continuously: from an average of 4% per annum in 1966-1970, to 2.1% 1971-1980, then to a decline of 0.07% per annum from 1981 to 1989 (see table 5.1). GDP per capita declined from US\$380 in 1980 to US\$237 in 1990 ([Wang et al. 2008](#); [Turnbull et al. 2008](#)).

Table 5. 1: Pre-war trends in real GDP and average annual growth rates, 1960-1988.

Year	Real GDP (1963/64 = 100)	Average annual growth rate (%)
1963/64	100	
1968/69	117	3.2
1973/74	149	5
1978/79	161	1.6
1983/84	188	3.1
1988/89	182	0.7

Source: adapted from [Wang et al. \(2007: 27\)](#).

The decade long rebel war and the resultant general insecurity caused the economy to shrink substantially in the 1990s, characterised by negative growth in the country's GDP. In addition to the destruction of social and economic infrastructure, major economic activities, including agriculture, mining, manufacturing, and service-related activities, were disrupted.

Table 5. 2: Sierra Leone economic data and statistics, 2004-2014.

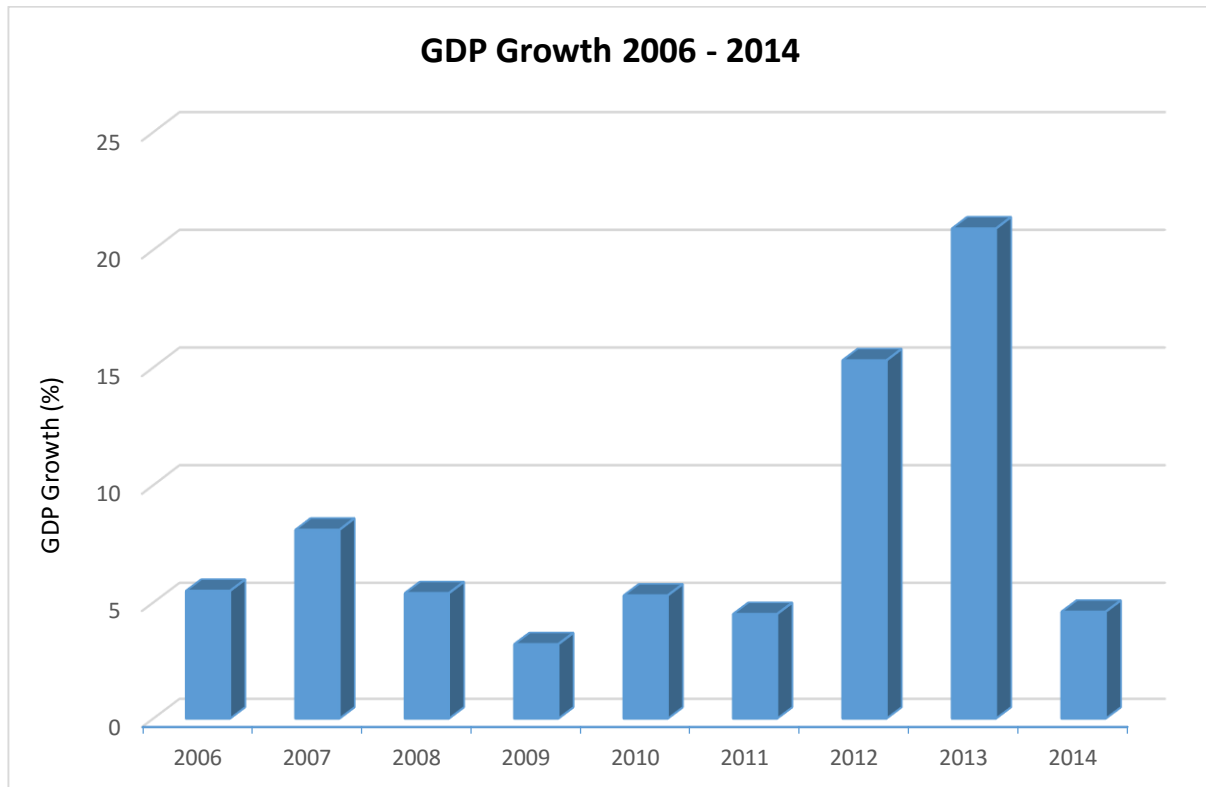
	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>GDP (current US\$) (billions)</b>	1.89	2.16	2.51	2.45	2.58	2.9	3.74	4.84	4.84
<b>GDP growth (annual %)</b>	5.5	8.1	5.4	3.2	5.3	4.5	15.3	20.9	4.6
<b>Inflation, GDP deflator (annual %)</b>	12.5	6.8	10.0	7.8	17.2	17.7	11.7	6.7	-0.2
<b>Agriculture, value added (% of GDP)</b>	52.9	54.8	56.3	58.2	56.0	57.6	53.4	50.6	56.0
<b>Industry, value added (% of GDP)</b>	11.1	10.1	8.2	6.9	8.2	8.3	15.3	22.4	15.6
<b>Services, etc., value added (% of GDP)</b>	36.0	35.1	35.4	34.9	35.7	34.1	31.2	27.0	28.3
<b>Exports of goods and services (% of GDP)</b>	16.9	15.6	13.5	13.5	16.8	..	..	..	..
<b>Imports of goods and services (% of GDP)</b>	25.0	24.7	25.7	27.9	34.5	..	..	..	..
<b>Gross capital formation (% of GDP)</b>	10.4	9.5	9.1	10.0	31.1	..	..	..	..
<b>Revenue, excluding grants (% of GDP)</b>	8.9	8.3	8.9	9.0	9.8	11.6	11.5	..	..
<b>Cash surplus/deficit (% of GDP)</b>	-1.3	-0.8	-3.5	-2.4	-5.1	-4.6	-5.3	..	..

Source: Adapted from [World Bank \(2016\)](#)

Consequently, the annual GDP growth rate fell by 18% in 1997, and plummeted a further 8% in 1999. The contraction in economic activity resulted in a sharp decline in domestic revenues and a marked increase in government expenditure driven mainly by security-related outlays. As a result, the budget deficit rose to more than 8% of GDP in 1999. Inflation rose to 35% at the end of the 1990s, and the exchange rate depreciated sharply ([Wang, et al., 2007](#)).

However, the economy showed signs of recovery immediately after the end of the war with annual GDP growth rate of 8.1% in 2007 (figure 5.3). This gradually fluctuated over the years to 2011, rising to 15.3% in 2012 and then recording the highest GDP growth in 2013 of 20.9%.

Figure 5. 3: Pre-war GDP growth (annual percentage), 2006-2014



Source: Adapted from [World Bank \(2016\)](#)

Similarly, inflation fell from 17.7% in 2011, the highest since 2006, to 6.7% in 2013. At the same time, the fiscal deficit decreased from 4.5% of GDP in 2011 to 1.8% in 2012 while the current account deficit decreased by from 52.3% in 2011 to 44% in 2012 ([Davis, 2015](#)). Furthermore, the country's macroeconomic data recorded a reduction in interest rates as well as a reduction in risk of debt distress. This remarkable growth was largely driven by mining (particularly iron ore), construction activities, agriculture and a growing services sector ([Zayid, 2015](#)).

However, GDP growth deteriorated significantly to 4.6% in 2014, much of this decline being attributed to the outbreak of the EVD epidemic which is said to have decimated the country's economy with significant decreases in business activity and company revenues as well as an increase in unemployment as a consequence ([World Bank, 2016](#)). The outbreak also had a knock-on effect on agriculture particularly small-scale farming in rural communities. Furthermore, the EVD containment measures introduced by the government such as bans on public gatherings, movement restrictions, and 7pm curfew in large parts of the country negatively impacted on the logistics, transport, retail and hospitality sectors ([Davis, 2015](#)). Notwithstanding, the country's economy continues to improve since the country was declared EVD free. A [World Bank \(2015\)](#) report on socio-economic impacts of EVD in Sierra Leone suggests that agricultural and business activities show increasingly positive signs of improvement. The report also shows that employment rates have risen to pre-EVD outbreak level although working hours and earning rates remain relatively lower particularly in rural areas.

## **5.5. Educational Context**

The standard of education in Sierra Leone before and immediately after independence was one of the best around the world with 'Fourah Bay College', the first tertiary education institution in the country founded in 1827; 'Sierra Leone Grammar School', the first school for boys founded in 1845; and 'Annie Walsh Memorial School', the first school for girls founded in 1849 ([Kandeh, 1992](#); [Lawrence, 2006](#)). Sierra Leone played an important role in the training of the first corps of administrators, doctors, and teachers in English-speaking West Africa in the first half of the nineteenth century ([Wang, et al., 2007](#); [Turnbull, et al., 2008](#)).

A Campaign for Good Governance Report on basic education in Sierra Leone wittingly states:

...Sierra Leone, due to its seemingly unparalleled track-record in education and maintaining a vibrant and productive bureaucracy was rated as one of the success stories of new African states. ...Sierra Leone became known as the ‘Athens of West Africa’ in recognition of its provision of quality education in the African continent ([Lawrence, 2006](#)).

At independence, Sierra Leone inherited a British-style class oriented and elitist education structure that favoured academically gifted students and excluded the majority of the population ([Kandeh, 1992](#); [Wang et al., 2007](#)). This legacy meant that few people were educated at university level and consequently fewer would have qualified as professional accountants. That notwithstanding, the country inherited a high quality, world class educational system which made it an icon in the region. However, years of political instability post-independence, sustained corruption and mismanagement, further compounded by the decade long civil war, have had a devastating effect on the quality of the Sierra Leone education system. [Wang et al., \(2007: 15\)](#) describe the effect of the civil war on the country’s educational landscape in the following way:

It left a multitude of scars in the education sector: devastated school infrastructure, severe shortages of teaching materials, overcrowding in many classrooms in safer areas, displacement of teachers and delay in paying their salaries, frequent disruptions of schooling, disorientation and psychological trauma among children, poor learning outcomes, weakened institutional capacity to manage the system, and a serious lack of information and data to plan service provision.

Over the last decade however, the country’s education system has recorded remarkable recovery in several key areas including improved primary school enrolments and wider access to the tertiary sector ([Wang, et al., 2007](#)).

## **5.6. Accounting Professionalisation Context**

This section explores the emergence and subsequent development of the accountancy profession in Sierra Leone. It considers the varying dynamics that provided the impetus for professional formation and the establishment of ICASL to become the sole professional body in the country. Furthermore, it considers the influence of the mode of accounting professionalisation in the former colonial centre – Britain – on the professionalisation trajectory in the country. The current composition, main functions and activities of ICASL are also explored. Finally, it explores ICASL's role in promoting and regulating the profession and in particular, the education of professional accountants in the country.

### **5.6.1. Emergence of the Accountancy Profession in Sierra Leone**

The accounting professionalisation trajectory in Sierra Leone is a product of its colonial past. During the colonial era, much of the organised businesses in Sierra Leone were British owned. The discovery of, among other minerals, diamond and gold in 1926, and rutile in 1954 provided investment opportunities for the imperialists and multinational companies as well as financial resources to develop business activities in the country ([Sierra Leone Mining Journal, 2006](#)). One such multinational company was a Scottish-owned ore mining concern, the Sierra Leone Development Company which operated in the country's ore mines for over 30 years before formal independence ([Tinker, 1980](#)). Further developments in industrial and business activities (in both private and public sectors) were subsequently accompanied by an increased demand for accountancy services in the country. Thus consistent with [Poullaos and Uche's \(2012\)](#) conjecture, foreign (mainly British) accountancy firms emerged to report on the said firms. Among such firms to be established in the country was Peat, Marwick, Mitchell and Co. (now KPMG) founded in 1945 and Pannell Kerr Foster founded in 1963. That same year, one of the first known Sierra Leonean chartered accounts, Salia Jusu Sheriff, established the first

indigenous professional accountancy firm, Sheriff, Amorin and Co. in collaboration with two Ghanaians, Messrs Amorin and Agyeman ([Uche, 2007](#)).

Given its colonial heritage and the prevailing accountancy arena described above, it is not surprising that the first professionalisation project was initiated by accountants in practice; mainly British born and/or British trained CAs. Thus the first professional body, The Sierra Leone Association of Accountants (SLAA), was founded in 1960 by accountants working in the country with Salia Jusu Sheriff as the first president ([Uche, 2007](#)). This is consistent with [Larson's \(2013\)](#) thesis that professional projects are generally initiated by professionals themselves.

The main aim of SLAA was to regulate and advance the interests of the profession in the country. The qualification and membership criteria to SLAA were membership of any of the following professional bodies then existing in Britain: Institute of Chartered Accountants in England and Wales (ICAEW); Institute of Chartered Accountants of Scotland (ICAS); Chartered Accountants Ireland (CAI); Association of Chartered Certified Accountants (ACCA); Chartered Institute of Management Accountants (CIMA) and Chartered Institute of Public Finance Accountants (CIPFA). ([Uche, 2007](#)). It was established in chapter three that an occupation's claim to professional ascendancy is underpinned by state recognition and sanction. Note however that the SLAA was established under colonial rule, crucially a year prior to independence (1961). Given the political climate at the time, state recognition was not achieved pre-independence; therefore the professional project initiated by SLAA and its members was in its infancy at independence.

Thus, at independence there was no recognised local professional accountancy body in Sierra Leone. As noted above, this does not mean that there were no qualified practicing accountants in the country. The implication is that although the formation of SLAA is regarded as the



genesis of accounting professionalisation in the country, and some Sierra Leoneans did, in fact, hold the position of accountant in the civil service during the colonial era (ICASL, 2013), professional status was yet to be achieved. This is consistent with the suggestion of Poullaos and Uche (2012: 77) that when formal independence was achieved by many countries, there did not exist in those new states:

...a mature, locally controlled profession ready to take on the accountancy demands of emergent nationhood. That is, there did not exist large numbers of locally born practitioners, organised, trained through a locally controlled professional body and locally controlled accounting firms oriented towards locally determined national political and economic agendas, and inculcated into their working lives a professional ethos which reflected local community norms.

As noted earlier, all qualified accountants working in Sierra Leone at the time of the country's formal independence were foreign nationals with the exception of two notable Sierra Leonean (yet British trained) accountants – Jusu Sheriff and Seray Wurie (ICASL, 2013). Notwithstanding the nuances indicated above, commercial activity, particularly in the mining sector continued to develop steadily. For example, shortly after independence, Sierra Rutile Ltd (SRL) (formally owned by the Titanium Resources Group) commenced operations in the south-west of the country from 1967 becoming the biggest single producer of natural rutile in the world; accounting for 30% of world demand until 1995 (SRL, 2013). However, despite the assumption of political sovereignty, accompanied by increased commercial activity, only a small number of Sierra Leoneans qualified as accountants (Uche, 2007) well into the post-independent era. It is no surprise therefore that not much is said about SLAA and the profession well into the immediate post-independent era. Compounded by the unstable political landscape highlighted earlier, the profession witnessed little growth for over one quarter of a century.

It was not until the 1980s that SLAA, still under the presidency of Jusu Sheriff, re-launched their professionalisation project by submitting a bill to the Government of Sierra Leone which

led to the creation of the Institute of Chartered Accountants of Sierra Leone (ICASL) ([Uche, 2007](#)). ICASL was established in 1988 by an Act Parliament of the Republic of Sierra Leone, Act No. 5 of 1988 (the ICASL Act).

In demonstrating the influence of British imperialism on the development of accountancy in its erstwhile colonies, [Briston \(1973\)](#) argued that almost all former British colonies in which any substantial degree of industrial development took place under British imperial rule will have had imposed upon them a British legal framework such as the British Companies Act with the usual reporting and auditing requirements. This was the case in Sierra Leone at the time of ICASL's incorporation. [Uche \(2007\)](#) notes that the Sierra Leone Companies Act 1938 which was operational at the time closely follows the 1929 Companies Act in Britain even though the British Act was no longer operational in Britain as it had been superseded by the Companies Act 1985.

Unsurprisingly therefore, the extant statutory framework at the time of ICASL's formation provided little scope and clarity for the profession in terms of practice. For example, although Cap 249 of the then Companies Act 1938 required the preparation and publication of company financial statements, as well as auditing of all companies incorporated in the country, the Act did not stipulate any set of financial reporting standard in accordance with which such financial statements were to be prepared, presented and audited. Furthermore, although the Act outlined the processes for auditors' appointment, termination and reappointment, it did not stipulate any specific provision encompassing auditors' duties, obligations, and responsibilities ([World Bank, 2006](#)).

These regulatory limitations have, however, been addressed with the issuance of the [Sierra Leone Companies Act 2009](#) (the new Act hereafter). More specifically, the new Act provides guidance on the form and content of financial statements (section 288 (2)). It stipulates that

financial statements of public companies must be prepared in accordance “with the International Financial Reporting Standards adopted from time to time by the Institute of Chartered Accountants of Sierra Leone after due consultation with such accounting bodies as they may think fit for these purposes” (Section 289 (1)). Furthermore, the new Act stipulates the qualification of auditors as persons who are “qualified to practice as an accountant under the Institute of Chartered Accountant Act, 1988 but in the case of a public company, the auditor shall be a chartered accountant” (Section 309 (1)). Thus the new Act does not only accord legal recognition to the accountant, but perhaps more importantly reaffirms the legitimacy of ICASL as the only regulator of the accountancy profession, with only its members authorised to practice as accountants and eligible to be appointed as company auditors in the country.

#### **5.6.2. ICASL: Composition and Functions**

The ICASL Act of 1988 (section 6) stipulates the objectives of the institute as follows:

- To determine the standards of knowledge to be attained by persons seeking to become members of the accountancy profession;
- To maintain the standards so established;
- To raise those standards from time to time as circumstances may permit;
- To secure the establishment and maintenance of the register of Fellows and Associates entitled to practice as accountants and auditors;
- To publish a list of registered persons from time to time; and
- To perform, through the council, the functions conferred on it by the council.

The overall governance of the institute rests with the ‘ICASL Council’ which is charged with the responsibility of: enforcing the provisions of the ICASL Act, administration and

management of the institute, as well as ensuring due compliance with all relevant enactments by the institute. The council comprise six principal standing committees including Membership; Technical and Education and Training.

The ICASL Act provides the eligibility criteria for membership to the institute as persons who pass the qualifying examinations for membership of the Institute, to be conducted or approved by the ICASL council and who have had at least two years practical experience with a member or firm in public practice, such persons being eligible for membership as chartered accountant of the institute (section 14). Like its predecessor SLAA, the ICASL Act extended the institute's membership eligibility to include members of recognised UK-based professional bodies including ICAS, ICAEW, CAI, ACCA, CIMA and CIPFA. This provision is not however peculiar to Sierra Leone as similar provisions were made in the Institute of Chartered Accountants of Ghana (ICAG) Act of 1963 and the Institute of Chartered Accountants of Nigeria (ICAN) Act of 1965.

Furthermore, the ICASL Act provides that only its members shall be qualified to act as auditors in line with the provisions of the Companies Act of Sierra Leone (section 23). In particular, the Act (section 21 (1-6)) provides certain rules which apply to individuals or professional firms wishing to engage in practice as an accountant and/or company auditor in the country:

- No person who is not a member of the Institute shall carry on practice as an Accountant.
- No member of the Institute shall establish himself in private practice or carry on practice as an Accountant either alone or with others unless –
  - He is either a citizen of Sierra Leone or has ordinarily resided in Sierra Leone for a period of three years; and

- He is the holder of a practising certificate issued by the Council, which certificate shall only be issued to members who have had practical experience as accountants in private practice for such period as the Council may determine.

The Technical Committee is charged with the responsibility of facilitating full application of National Accounting and Auditing Standards. In 2006, ICASL adopted the entire International Financial Reporting Standards (IFRSs) issued by the International Accounting Standards Board (IASB), and International Standards on Auditing (ISAs), issued by the International Auditing and Assurance Standards Board (IAASB, an arm of the International Federation of Accountants (IFAC), of which ICASL is a member) ([World Bank, 2006](#)). To enhance oversight and full application of accounting standards, ICASL established the Sierra Leone Accountability Foundation Ltd. (SLAF Ltd.) in 2008 as a fully owned subsidiary ([CSAAG, 2016](#)). SLAF Ltd. was established with the following objectives:

- To develop a set of high quality, understandable and enforceable Accounting and Auditing standards that are consistent with generally acceptable global standards that require high quality, transparent and comparable information in private, public and Not For Profit financial statements and other financial reporting to help participants in the Sierra Leone capital markets, taxpayers and other users make economic decisions and to assess the stewardship of their funds entrusted to public or private agents;
- To develop, in the public interest, a set of high quality, understandable and credible corporate and institutional governance standards and guidelines that are consistent with best international practice in private, public and Not For Profit entities in Sierra Leone;
- To develop, in the public interest, any other standards and guidelines for any standard setting bodies established with the approval of its members;
- To promote the use and rigorous application of those standards and guidelines; and

- In fulfilling the objectives above, to take account of, as appropriate, the special needs of the Sierra Leonean context; and to develop and manage such organisational structures as are necessary to encourage compliance with its standards.

A number of organs operate under the auspices of SLAF. These are now summarised. The Council for Standards of Accounting, Auditing, Corporate and Institutional Governance (CSAAG), established in 2008 as the national standard setter (similar to the functions of the Accounting Council in the UK since 2012). CSAAG has issued one Financial Reporting Standards to date: Composite Financial Reporting Standard for Public Benefit Entities (CS1) which was effective from January 1, 2013. CSAAG is actively involved in the deliberations of the IASB and its current chair, Dr Omodele Jones, is currently serving a third two-year term (first appointed July 2010) on the IFRS Foundation Committee, the Small and Medium-sized Entities Implementation Group (SMEIG), charged with guiding the implementation of IFRS for SMEs ([IFRS Foundation, 2016](#)). The Audit Quality Review Unit (AQRU) is responsible for developing an Audit Quality Review Scheme (AQRS) for application to both internal and external audit. AQRU issued the Composite Auditing and Assurance Standard (CS3) on September 20, 2008 which was effective on January 1, 2009. Lastly, the Financial Reporting Compliance Unit (FRCU) is responsible for reviewing and assessing selected published financial reports for compliance with standards issued/adopted by CSAAG and AQRS ([CSAAG, 2016](#)).

### **5.6.3. Professional Accounting Education and Training Context**

The Education and Training Committee of ICASL is responsible for conducting or providing for the conduct of the qualifying examinations for membership to ICASL; prescribing or approving courses of study for such examinations; and supervising and regulating the engagement, training and the transfer of students under a training contract. To date, however,

there is no formal education, examination and accreditation procedure that is wholly conducted and administered by ICASL ([World Bank, 2006](#)).

In 1992, the ACCA was commissioned by the British Council at the request of ICASL to investigate the development of the accountancy profession in the country with, inter alia, the following objectives: investigate professional education and training arrangements operated through IPAM; advise on the desirability of a wholly ICASL-run local examination and qualification system and the possibility, costs and benefits of conducting professional education and examinations through ACCA and appraise and advise on the structure and capacity of ICASL to fulfil its responsibilities to members as well as on training and examination standards. However, prior to this research being commissioned, ICASL had maintained the position that as a local body, it needed to be identified with a well-established and reputable examination process in order to enhance its credibility and reciprocity of its qualifications globally ([Uche, 2007](#)). Furthermore, ICASL indicated its unwillingness to collaborate with professional bodies like ICAG (Ghana) and ICAN (Nigeria) within the region despite the good working relationship that existed between them.

Given the above wishes of ICASL (which, it could be argued, influenced to a greater extent the outcome of the report), the ACCA concluded that ICASL may not have been in the best position to administer a localised examination and certification system at the time. The report therefore recommended a three-phase strategy that would see ICASL through to independence. The first phase was to establish a joint examination scheme to provide for both bodies to be represented on the ACCA examination papers and related stationery that will be administered to Sierra Leonean aspiring accountants. What was not however made explicit within the terms of the so-called joint scheme was that during this phase, the wholly administered ACCA examination was to be based on the UK system with no variation to reflect the Sierra Leone context.

The second phase was to introduce into the examination process localised law and tax papers to replace the UK law and tax papers. However, an explicit caveat outlined in the report was that for this phase to have any chance of materialising, the Sierra Leone tax and law system must be of equivalent complexity to that of the UK so that the local variants will be comparable to the UK variants. Clearly, here, the stark disparity between the well-developed UK socio-economic and politico-legal context compared to the emerging nature of the Sierra Leone context, not to mention its postcolonial nature as an erstwhile British colony, suggests that phase two was perhaps never intended to be operationalised as such. The final stage would have seen ICASL through to independence with a localised (perhaps an ACCA equivalent) examination and certification system within five years of the implementation of phase two.

Subsequent to these recommendations, an agreement to implement the first phase was signed by ICASL and ACCA in 1993 which formalised the ICASL-ACCA joint examination scheme ([Uche, 2007](#)). The ACCA does have similar joint examination arrangements with sixteen local professional associations in different countries including Barbados, Botswana, Cambodia, Cyprus, Jamaica, Lesotho, Trinidad and Tobago and Vietnam in addition to Sierra Leone ([ACCA, 2016](#)). The ICASL-ACCA joint scheme has several implications. First, individuals wishing to become chartered accountants in the country are required to register with ICASL as student members, and then simultaneously register with the ACCA, also as students. Second, the students are required to follow the ACCA professional education, training and examinations. Third, during the course of professional training, all ICASL-ACCA students are required to maintain their student-membership by paying yearly subscriptions and fees to both ICASL and ACCA. Fourth, successful completion of the ACCA examinations in addition to practical experience requirements of both bodies will qualify the individual for joint professional membership to ICASL and ACCA. ICASL has also maintained an ACCA student register under the scheme since 1996 ([World Bank, 2006](#)).



It is interesting to note, however, that after two decades since the establishment of the joint ICASL-ACCA scheme, the second phase of the ACCA proposal is yet to be implemented. Of course there is little doubt that the socio-political instability highlighted earlier, particularly the ten-year civil war, may have significantly constrained the implementation of the last two phases. However, the country has been relatively stable since 2002, recording high levels of economic growth, yet there is no indication from both bodies of moving onto phase two of the roadmap to localisation, let alone the third.

As well as being a member of IFAC, ICASL is a member of the Association of Accountancy Bodies in West Africa (ABWA) which was established in 1982 as an umbrella organisation for the accountancy profession in the West African region. The impetus for founding ABWA was to develop and enhance the accountancy profession in West Africa, align its strategies with global best practices and thereby improve governance, eliminating waste, corruption and enhance standards of living ([ABWA Constitution: Article 1, Section 4](#)). Although its formation was initiated by two institutes (ICAN and ICAG in Nigeria and Ghana respectively), current membership of ABWA comprises sixteen recognised professional accountancy associations across fifteen jurisdictions in West Africa including ANAN (also in Nigeria), the Liberian Institute of Certified Public Accountants (LICPA) and the Gambian Association of Accountants (GAA). To enhance cooperation and integration among its member bodies, ABWA instituted an examination and certification scheme – the Accounting Technicians Scheme West Africa (ATSWA) – to provide (inter alia) a recognised qualification for middle-level accounting personnel particularly within the member countries and to accord status to the Accounting Technicians employed in various sectors including government agencies and parastatals ([ABWA, 2016](#)).

In 2006, the World Bank commissioned a review of accounting and auditing practices in Sierra Leone with the aim of establishing the degree of compliance with applicable accounting and auditing requirements; assessing the strengths and weaknesses of the existing institutional framework in supporting high quality financial reporting; and helping to develop an action plan for improving the institutional infrastructure of accounting and auditing practices in the country. Their analysis is based on data generated through a participatory process involving various stakeholders including ICASL, the Bank of Sierra Leone, professional accounting/auditing firms, commercial banks and other financial institutions, state-owned enterprises, professional accountants, and academics ([World Bank, 2006](#)).

The World Bank report highlights a number of factors considered to be restraining the professionalisation trajectory in the country including the lack of adequate technical resources within ICASL, the lack of a locally administered system of professional education, examination and certification and the fact that all of the current members of ICASL hold foreign accountancy qualifications (mostly with ACCA) as a consequence. To counter this, the report recommended (among others) that Sierra Leone needs to establish its own professional accountancy qualification linking it with sub-regional and regional initiatives like ABWA ([World Bank, 2006](#)). However, despite ICASL's membership to ABWA and despite its recognition of the need for accounting technicians to provide a much needed middle-level accountancy services within Sierra Leone, ICASL continues to favour the UK-based Certified Accounting Technician Scheme (which is administered by ACCA) over the regional scheme ATSWA ([Uche, 2007](#)).

## **5.7. Conclusion**

It has been argued that the trajectory of accounting professionalisation in any country is influenced by the historical, social, political and economic environment within which it

develops ([Perera, 1989](#); [Lovell and Dixon, 2004](#); [Hopper et al., 2012](#)). This chapter has outlined the historical, socio-political, economic and educational contexts within which the accountancy profession developed and within which this investigation is located. The chapter illustrates how the modern history and subsequent development of Sierra Leone was shaped by British colonial intervention despite the country's prior existence for over 2,500 years. The chapter has also shown that accounting professionalisation project in Sierra Leone is a product of its colonial past.

Given that most of the established businesses in the country during the colonial encounter were owned by Britain, British accountants and British-based accountancy firms emerged to report on those firms. It was also shown that the demand for accountancy services in Sierra Leone increased with the influx of foreign (mainly British) corporations as the country became known for precious mineral resources like diamond, rutile and iron ore. Furthermore, similar to other erstwhile British colonies (see for example, [Annisette, 1999](#)), the colonial administration utilised British chartered accountants to monitor and report on the country's economic activities as well as to raise taxes. It was within this context that accounting professionalisation first emerged in Sierra Leone through British born and/or trained chartered accountants.

Sierra Leone is bequeathed with precious mineral resources such as rutile and diamonds. However, despite this significant resource bequest and the relatively small population, the country remains one of the poorest in the world. The brief historical overview showed that after 150 years under British colonial rule (1808 – 1961), Sierra Leone's post-independence era has been characterised by socio-political instability which to some extent explains the country's relatively slow economic development. At independence, the country inherited a British-style class oriented and elitist education structure that favoured academically gifted students and excluded the majority of the population ([Kandeh, 1992](#); [Wang et al., 2007](#)). Thus despite the

assumption of political sovereignty accompanied by increased commercial activity, only a small number of Sierra Leoneans qualified as accountants (Uche, 2007) well into the post-independent era. Although there were practicing (mainly British born and/or trained) accountants in the country, there was no recognised professional accountancy body at independence. Thus for over a quarter of a century after independence, Sierra Leone relied on the services of foreign (mainly British) accountants.

The attempt at localising professional accountancy led to the founding of the Institute of Chartered Accountants of Sierra Leone (ICASL) in 1988 by an Act of Parliament (ICASL Act, 1988). The ICASL Act 1988 positions the institute as the only recognised local body responsible for promoting and regulating accountancy in the country. Under the Act, ICASL's professional oversight includes producing professionally qualified and trained accountants by conducting or providing for the conduct of qualifying examinations for membership to the institute. To date, however, ICASL does not have in place a system of local professional education and certification. Instead, from inception the institute sought for global recognition and reciprocity of its qualifications by establishing a partnership with the British-based, globally recognised qualifying association – ACCA (Uche, 2007). This link is unsurprising given Sierra Leone's colonial link with Britain (Poullaos and Uche, 2012).

Under the ICASL-ACCA partnership, ICASL runs a wholly ACCA-administered programme of education and certification in the country. Successful completion of the ACCA examinations and practical experience requirements then qualifies the Sierra Leonean accountant to become a joint-member of both ACCA and ICASL. Although ACCA has similar arrangements with local bodies in other contexts including Barbados, Botswana, Guyana, Jamaica, Lesotho, Trinidad and Tobago and Malawi (ACCA, 2015), little is known about the impact of such global presence within local spaces on local accountants. The next chapter analyses the

empirical data gathered for this investigation, the aim being to understand how the ICASL-ACCA model for professional education and certification in Sierra Leone impacts on the development of the local profession and professionals that are constructed through that model.

## **CHAPTER 6: DATA ANALYSIS AND INTERPRETATION**

### **6.1. Introduction**

This chapter draws on the postcolonial theoretical framework outlined in chapter two as well as the extant literature reviewed in chapter three to analyse and interpret the empirical data in order to address the research objectives outlined in chapter one. As noted in chapter four, a mixed methods approach was adopted to gather empirical data for the purpose of this investigation. The two instruments employed to elicit the empirical data were web-based survey questionnaire and semi-structured interviews. Section 6.2 below presents and discusses the key demographic characteristics and profiles of respondents who participated in both the survey and interviews.

### **6.2. Profile and Demographic Characteristics of Respondents**

As noted in chapter four, the entire population identified for the survey comprised of ACCA certified accountants or members (117), affiliates, that is, individuals who have successfully completed all ACCA professional examinations but are yet to complete their practical experience requirements (51) and students (766), making a total population of 934. However, to comply with ethical as well as privacy requirements, the survey was administered by the ACCA through their internal emailing system to those who had opted in to receive third-party emails. As such, the survey was administered to a total sample of 328 potential respondents which comprised of members (96), affiliates (37), and students (195). The survey returned a response rate of 29.9% ( $n = 98$ ), made up of 25.6% chartered accountants ( $n = 34$ ) and 32.8% aspiring accountants ( $n = 64$ ). The profile and demographic characteristics of all the survey respondents are summarised in table 6.1. Except otherwise stated, the members and affiliates are referred to as ‘chartered’ accountants while students are referred to as ‘aspiring’

accountants in the table below and throughout the analysis and interpretation presented in this chapter.

Table 6. 1: Demographic characteristics of survey respondents.

Total Response Rate					
	Sample	Response Count	Response Rate		
Chartered accountants	133	34	25.6%		
Aspiring accountants	195	64	32.8%		
Total	328	98	29.9%		
Gender split as a percentage of total respondents					
	Total Response	Male	Response Rate	Female	Response Rate
Chartered accountants	34	27	80.8%	7	19.2%
Aspiring accountants	64	42	65.7%	22	34.3%
Total	98	70	70.9%	28	29.1%
Diaspora-based and Local-based respondents					
	Total Response	Local Based	Response Rate	Diaspora Based	Response Rate
Chartered accountants	34	33	96.3%	1	3.7%
Aspiring accountants	64	59	92.7%	5	7.3%
Total	98	92	93.9%	6	6.1%
Age composition					
Age group	Chartered accountants	Response Rate	Aspiring accountants	Response Rate	
20 - 29	3	9.0%	15	23.0%	
30 - 39	13	38.0%	42	66.0%	
40 - 49	12	35.0%	7	11.0%	
50 - 59	6	18.0%	0	0.0%	
Total	34	100.0%	64	100.0%	

The interviews conducted for this investigation were divided into two types, providing two sets of data. The profile and demographic characteristics of all the interview are summarised in table 6.2. The first set of interviewees (n = 8) consisted of Sierra Leoneans who, given their background of professional education, training and responsibilities both within Sierra Leone and the diaspora, were believed to have a good understanding of the accounting

professionalisation trajectory in Sierra Leone. Participants included Sierra Leonean chartered and aspiring accountants working and/or studying abroad at the time of this study. The interviewees were invited to discuss their own experiences, views and observations on the areas of concern to this study. A purpose of this set of interviews was to elicit information about how they perceive their professional identity vis-à-vis their professional qualification/certification, and how they are shaped by their professional experiences both within and outside Sierra Leone. For the purpose of this analysis, these interviews were labelled DB1 to DB8 (where DB denotes ‘Diaspora Based’).

Table 6. 2: Profile and demographic characteristics of interview participants.

	Code	Gender	Age Range	Chartered	Aspiring	Accountancy Work	Current ICASL Member	Current ACCA Member
Local Based	LB1	M	45-50	Y		Y	N	Y
	LB2	M	40-45	Y		Y	Y	Y
	LB3	M	30-35		Y	Y	Y	Y
	LB4	M	40-45	Y		Y	Y	Y
	LB5	M	20-25		Y	Y	Y	Y
	LB6	M	35-40		Y	Y	Y	Y
	LB7	M	40-45		Y	N	Y	Y
	LB8	M	35-40	Y		Y	N	Y
	LB9	M	35-40	Y		Y	Y	Y
	LB10	M	45-50		Y	Y	Y	Y
Diaspora Based	DB1	M	35-40		Y	N	N	Y
	DB2	F	30-35		Y	N	N	Y
	DB3	M	35-40	Y		Y	N	Y
	DB4	M	30-35	Y		Y	N	Y
	DB5	M	40-45		Y	N	N	Y
	DB6	M	40-45	Y		Y	N	Y
	DB7	M	45-50	Y		N	N	Y
	DB8	M	35-40	Y		Y	N	Y



The second set of interviews (n = 10) consisted of chartered and aspiring accountants that were working and/or studying in Sierra Leone at the time of the study. An aim of this set of interviews was to explore their perceptions of the processes involved in shaping their professional identity within the local context. Another aim was to elicit more recent data on the current model of accounting professionalisation by and through which professional accountants are constructed in the country. For the purpose of this analysis, these interviews were labelled LB1 to LB10 (where LB denotes ‘Local Based’).

The total duration of the interviews was 744.57 minutes (about 12.41 hours) with an average length of 41.37 minutes. Total word count of the interview transcripts amounted to 95,741 words with an average word count of 5,318 words. The rest of this chapter focuses on the analysis and interpretation of the empirics and is organised into four sections covering the objectives of this study which was outlined in chapter one and in line with the postcolonial analytical framework outlined in chapter four.

### **6.3. The Local-Global Nexus and Accountancy**

#### **6.3.1. Introduction**

This section presents a postcolonial analysis of the model of the accounting professionalisation process in Sierra Leone. The attempt at localising professional accountancy in postcolonial Sierra Leone led to the establishment of ICASL in 1988 as the legally recognised body responsible for promoting and regulating accountancy in the country ([ICASL Act, 1988](#)). However, from inception ICASL sought for global recognition and reciprocity of its qualifications by establishing a partnership with the British-based, globally recognised qualifying association – ACCA ([Uche, 2007](#)). It is this ICASL-ACCA partnership, conceptualised here as the local-global nexus, that is the focus of this section. In a postcolonial

theoretical sense, the local-global nexus is, on the one hand, a collaborative system between the local and the global, but on the other hand, it exhibits an asymmetric power-knowledge relationship that is always skewed toward the global.

The section is organised into four subsections: the first considers how the local-global nexus represented by ICASL and ACCA respectively came into being and how the operationalisation of the nexus implicates aspiring accountants wishing to register for and undertake professional education in the country. The second examines the perceptions of Sierra Leonean chartered and aspiring accountants who are implicated in this local-global nexus. The third subsection analyses the implications of the nexus for the local body ICASL, also drawing from the perspectives of chartered and aspiring accountants, while the final section provides a brief conclusion.

### **6.3.2. Local-Global Nexus: Co-opting the Local within the Global**

From 1988, the sole right to promote, regulate and control the accountancy profession in Sierra Leone was conferred upon ICASL by an Act of Parliament. An important aspect of professionalisation projects is control over education, certification and membership ([Abbott, 1998](#); [Larson, 2013](#)). Within Sierra Leone, ICASL's mandate encompasses the education and certification of individuals wishing to become professional accountants in the country. More specifically, Section 14 of the [ICASL Act 1988](#) (hereafter referred to as 'the Act') stipulates inter alia that only persons who pass the qualifying examinations to be conducted or approved by the institute and who have had at least two years' practical experience shall be eligible for membership as chartered accountant of the institute.

However, similar to [Annisette's \(2000\)](#) observation of professional accountancy training compared to other professions in Trinidad and Tobago, the education and certification of accountants in Sierra Leone differ considerably from other established professions in the

country. For example, the training of medical practitioners including doctors, dentists and nurses is solely conducted by the medical arm of the University of Sierra Leone – the College of Medicine and Allied Health Sciences ([COMAHS, 2015](#)). Similarly, education for legal practitioners requires an honours degree in law from the University of Sierra Leone and completion of professional legal training and final professional exams from the Sierra Leone Law School ([SLLS, 2016](#)). In contrast, the accountancy profession neither has links with the university sector, nor a system of local professional education and certification.

As discussed in chapter five, an important term of reference for the ACCA review of accountancy development in Sierra Leone was to provide recommendations on the possibility of ICASL establishing a local education and certification system and/or the possibility of conducting training and examinations through the ACCA. One of the findings of the review was the need for ICASL to be identified with a reputable qualifying association to enhance its global credibility ([ACCA Report, 1992: 13](#)). With the ACCA doubling as “the global body for professional accountants” ([ACCA, 2012](#)) and the author of the said report, it is not surprising that the recommendation (among others) was for ICASL to partner with the ACCA under what has been paradoxically described as “a joint ICASL-ACCA examination scheme” ([Uche, 2007: 88](#)). Although the trend whereby newly formed professional bodies in postcolonial nations foster partnerships with global bodies emanating from the former coloniser is not unique to Sierra Leone (see for example, [Annisette, 2000](#) and [Bakre, 2005 and 2006](#)), the paradox here is that under the so-called joint scheme, ICASL runs a wholly ACCA-administered programme of professional examination and certification in the country.

In [Malhotra’s \(2007\)](#) theorisation, the local-global nexus operates on the basis of fully co-opting the local within the global, thereby reinforcing colonial and imperial dominance of the global over the local. In that sense, even the regulatory power of the local, despite being legally

conferred, is gradually eroded as the local succumbs to the global. Thus to date ICASL predominantly relies on the ACCA for the training and certification of local accountants over whom it has, as shown below, very little control. Indeed similar trends have been observed within the context of Jamaica where the local professional body (ICAJ) established and maintained a partnership with ACCA only to become a local ‘tenant’ under the full control of its global ‘landlord’ ACCA ([Bakre, 2005 and 2006](#)). Along similar lines, [Annisette \(2000\)](#) shows how the blanket adoption of, and continued dependence on, ACCA professional qualifications by ICATT in Trinidad and Tobago has succeeded in subverting the nationalistic goal of localising accountancy in the country.

This co-option of the local within the global directly impacts on the professionalisation trajectory of local aspiring accountants. Under the ICASL-ACCA partnership, Sierra Leonean aspiring accountants are required to register with ICASL in the first instance and then with ACCA through ICASL ([ICASL, 2013](#)). They are then required to follow the ACCA programme of education, examination and practical experience requirement which enables them to become joint-members of both bodies upon completion. Thus it is no surprise that as at 2006, 90% of chartered accountants in Sierra Leone qualified under the ACCA with the remaining 10% qualified under the English body ICAEW and the Nigerian body ICAN ([World Bank, 2006](#)).

This registration arrangement appears to be consistent with the survey results which shows that 78% of respondents (n = 60) initially registered for professional training in Sierra Leone through the ICASL-ACCA partnership. Most of the remaining respondents (19%; n = 15) either started their professional training with ACCA outside Sierra Leone and were therefore not required to register through ICASL, or were registered by relatives residing in the diaspora (3%; n = 2). To further investigate this trend, interview participants were asked to reflect on how they initially registered for the ACCA professional training and examination in Sierra

Leone. The results show that 83% of interviewees initially registered with ICASL and then with ACCA through ICASL. Some interviewees attempted to articulate the initial registration requirement under the terms of the ICASL-ACCA partnership thus:

You know that ACCA has a joint membership with ICASL so to register with ACCA especially from Sierra Leone automatically you must register with ICASL because they [ICASL] are in charge of processing all membership registrations with ACCA including all related correspondence (LB3).

And:

As far as I know, if you want to practice as a chartered accountant you have to register with ICASL ...initially you register with ICASL, then you register with ACCA through ICASL ...you have to be a member of ICASL because you can't be a member of ACCA without ICASL you have to go through ICASL (DB1).

Indeed, most interviewees' reflections of their initial registration process illustrate this point:

In fact, when I first registered for ACCA it was through ICASL you know, and at the time even if you wanted something from ACCA they will refer you to ICASL ...all correspondence at the time, for example ACCA certificates and things like that, they had to send them through ICASL (LB9).

ICASL ...were the first point of contact with ACCA on the ground there... You register with them and then they send your details off to ACCA... So during my time there ICASL was the link between us and ACCA, in fact we were told at the time that there was no other way to register with ACCA except through ICASL (DB6).

And:

Yes, I remember when I was doing my CAT I had to register through ICASL, paid my subscription through ICASL. Everything you know we did it through ICASL. I only know for a fact that... if you have to register with ACCA you have to pass through ICASL because it is the only regulatory body there (DB4).

Interestingly, even when ICASL-ACCA registered students emigrated to the diaspora to continue their ACCA training, the principle of registering with the global through the local was, as the reflections below illustrate, largely maintained by ACCA:

...when I was taken off the register and after I did my degree I wanted to re-enrol with ACCA. The first thing the ACCA told me was we are happy to re-register you but you have to re-register with ICASL first then you re-register with us. So I contacted ICASL that this is the case and they registered me. ...So I got back to ACCA that I've registered with ICASL and then I was allowed to continue with ACCA here in the UK (DB1).

And:

...when I came into the UK, I don't know how many people will remember this, but two things happened. Our paper that we used to take still had the ACCA/ICASL logo – here in the UK, and not only that, the row we sat in were all Sierra Leoneans because we were from ICASL. However, it very quickly became apparent to us that ICASL had nothing to do with the exams and it was not long when the ICASL logo disappeared from the exam papers (DB8).

The implication of this registration arrangement is, as the results indicate, to ensure that the Sierra Leonean aspiring accountant identify with, as well as become an integral part of the local-global nexus, while ICASL, being the local regulator, is strategically positioned within the partnership as the first (if not the only) point of contact – the local route to the global. Yet beyond registration, the local now subsumed within the global ceases to be relevant as the ICASL-ACCA registered student faces the ACCA examination with little (if any) influence on the process by ICASL. A diaspora-based participant who started his professional training in Sierra Leone articulated this point as follows:

ICASL was just somewhere you go and pay for your registration, come out and face ACCA all on your own. And I think over the years the challenges they [ICASL] must have faced is that when ACCA finally set up the platform to pay your fees directly online, a lot of people didn't bother to register with ICASL and even those like me who were registered stopped paying ACCA fees through them so there was no point in paying local fees (DB6).

This issue of relevance for the local is further explored in section 6.4.

### **6.3.3. Local-Global Nexus: Perceptions of the ICASL-ACCA Partnership**

Nandy (1983) reminds us that the psychology of colonialism engendered an unbreakable nexus between the coloniser-global and the colonised-local, built upon what Edward Said refers to as overlapping territories and intertwined histories (Said, 1994:1). In that sense, the coloniser/colonised are all already contaminated by each other such that there seems to be no place in the real world for one who postulates an either-or choice between, for example, the local and the global (Appiah, 1991). To elicit the views of Sierra Leonean chartered and

aspiring accountants who are implicated in this local-global nexus, survey respondents were asked to rate the extent of their familiarity with the ICASL-ACCA partnership.

The results show that many respondents (63%; n = 44) are familiar while 37% (n = 26) indicated that they are somewhat familiar with the partnership. When the sample is split between students and qualified accountants, the results show that qualified accountants are more likely to be familiar (70%; n = 27) with the partnership compared to 58% (n = 43) of students. This is unsurprising given that most accountants may have achieved the ACCA qualification through the partnership and are subsequently expected to engage more closely with both bodies within Sierra Leone.

Furthermore, an open-ended question was included in the survey to allow respondents to articulate their views on the partnership. For most respondents the partnership is a great opportunity for professional accountancy in the country as the following examples illustrate:

It is good for the country and I believe it should be continued.

It's a brilliant opportunity for us upcoming accountants.

I strongly recommend for such partnership to continue in the foreseeable future. This gives credibility to students who have worked hard.

I think it is a great partnership and it's a blessing that ICASL had to partner with ACCA.

For other survey respondents, the ICASL-ACCA partnership bridges the gap between the local and the global thereby homogenising the local and the global within the local:

The partnership is to narrow the gap between national and International in obtaining professional training - brilliant!

It is a very good partnership that makes us to believe that through ACCA the global is felt locally.

Very good because it helps students to become connected internationally.

It enables Sierra Leoneans to acquire a universally accepted qualification.

However, although most survey respondents felt that the ICASL-ACCA nexus is good for the profession, some felt that ICASL needs to do more within the partnership for the benefit of their members as the following examples illustrate:

ICASL Partnership is great but more work need to be done in order to help us enjoy the best of ACCA.

I think it is good but ICASL needs to do more to ensure students benefit fully from the possibilities the partnership could offer.

It is a good one but more PR must be done for students to know the benefits they would derived from this partnership.

For a deeper understanding of perceptions about the ICASL-ACCA nexus, interview participants were asked to discuss their views about the relationship. Interestingly, most interviewees regarded the relationship as vital to the development of the profession in general and ICASL in particular. While a range of rationales supporting the partnership were articulated by interviewees, for some the partnership connects the local with the global which in turn enables emerging Sierra Leonean accountants to participate at the global accountancy arena:

The partnership is actually ok you know because ICASL as the locally recognised body linking with ACCA which is a global body is good for us in this country. Like we can become ACCA qualified while living and working in Sierra Leone and then we can decide to move abroad if the opportunity avails itself you know (LB9).

I am very much in favour of the partnership because as you know ACCA is from the UK and we know that UK is a big player on the global scene. So ICASL being in partnership with ACCA means that we can also participate as accountants at a global level (LB5).

For another interviewee, the local-global nexus is to be credited for the increasing number of qualified accountants and students that are members of ICASL:

If you ask me... the partnership is doing a lot to help ICASL. ICASL does derive much benefit from ACCA. I mean... like a lot of qualified accountants we have right now is through ACCA. And a lot of students we have at ICASL right now is because of ACCA. Because ACCA brings to the table that UK and global flavour, many people here want to become professional accountants (LB2).



Yet for some interviewees, the lack of recognition for local qualifications is overcome by the local-global nexus which enables a global qualification to be acquired by local accountants:

Well the partnership between ICASL and ACCA is actually good for us you know. Because you know yourself that local qualifications are not well recognised even in Sierra Leone or other African countries. But the link with ACCA provides the platform for us to have a global qualification while living here or anywhere for that matter (LB7).

And:

I think there is no better partnership for ICASL than with ACCA which is a globally respected professional body. As a case study, if ICASL was to partner with the likes of ICAN or ICAG for example, with all due respect for these local bodies but I don't think I for one would have taken their exams. Because we are all aware of how local qualifications measure with the likes of ACCA around the world. And we all know that these local bodies are already corrupt to some degree so their qualification would have been a waste of time. So in terms of the relationship between ICASL and ACCA, I think it is the best thing ICASL has ever done (LB8).

What is noteworthy from the above reflection is the somewhat rejection of local qualifications from postcolonial nations in favour of a global qualification from a former coloniser nation (further explored in section 6.4). Here, LB8 refers to corruption within local bodies and lack of global recognition as sufficient factors for considering attainment of local qualifications as “*a waste of time*”. For another interviewee, historical links with Britain and the fact the ACCA is UK-based makes the ICASL-ACCA relationship a “*welcome idea in Sierra Leone*”:

My grandfather used to tell us stories about London when he went there at the end of WWII because he was one of the soldiers who fought in Burma. So it was easy for me to connect with ACCA since it is British and it is a very credible profession. So for me the partnership is a welcome idea in Sierra Leone because I am sure many of us have some old connection with Britain. So ACCA is very good for ICASL and their qualification is very good for us – yes... So basically the actual professional accountancy community here is actually UK standard (LB1).

And:

I will also add that the partnership between ICASL and ACCA is very good for this country. For example, I only secured my current job with a multinational NGO because I have a UK qualification which is ACCA but all of my competitors have local degrees, some even have master's degrees (LB3).

Unlike colonialism which was perpetuated through a top-down process of imperialism, the local-global nexus in a postcolonial context involves a process of localisation (Malhotra, 2007) wherein the global is localised through and perpetuated by local elites (Annisette, 2000). In the case of professional accountancy training and certification in postcolonial Sierra Leone, the local-global nexus is being perpetuated through the local body ICASL which has ultimately led to the localisation of ACCA-global in the country.

#### **6.3.4. The Local-Global Nexus: Implications for the Local**

The local-global nexus is a complex system of collaborative yet asymmetric power-knowledge relationship which is often established with colonial connotations (Nandy, 1983) such that the terms of the relationship predominantly favours the global over the local. Malhotra (2007: 3) contends that if the local “does get some place within the globalising apparatus, it is simply because it suits global capitalism”. For although local actors variously articulate the potential benefits of the ICASL-ACCA partnership as the previous section illustrates, many participants recognise that the balance of professional power (Freidson, 1970) within the local lies with the global:

If you come to Sierra Leone today, you will definitely notice that ICASL has no power in this country as far as accounting is concerned. So what are they regulating? I know for a fact that almost all those who are currently undertaking professional examination in this country is under ACCA and even most of us who are chartered accountants qualified under ACCA. So we look up to ACCA in terms of our professional conduct because ICASL has no power over us in this country (LB1).

And:

I will also add that the relationship is one-sided, skewed toward ACCA. Because for example if an ACCA student who is also an ICASL registered member is involved in fraud, ICASL will have to report to ACCA and then ACCA will investigate and even discipline that student or could strike him off the register. So in that regard ICASL has no power over its members... in the sense that ACCA knows that ICASL is only representing them in this country (LB5).

Although the ICASL-ACCA partnership was premised on enhancing the global recognition of the local as a professional body, ICASL's policy of localising a global qualification in Sierra Leone may have been, as the above reflections indicate, counter-productive, not least because the local is increasingly being displaced and replaced by the global within the local. It is therefore not surprising that given the position of ACCA in Sierra Leone, many interviewees regarded the role of ICASL as that of a conduit between the local-ACCA student and the global-ACCA qualifying association:

Largely the effort of ICASL is more and more like a conduit... I would say things are largely skewed towards ACCA, again because the partnership is for ACCA. So ICASL tends to look more outwards than look inwards (DB3).

Yes, I would say that their role in the partnership is confined to a mere link between us and ACCA (LB6).

...here in Sierra Leone, ICASL is just like translation, like a middle-man whereby they just receive what ACCA gives them and then they translate it to us (LB4).

For one local-based interviewee, most aspiring accountants within Sierra Leone see ICASL as *"the natural route for entering into ACCA"* (LB7), whilst for one diaspora-based interviewee, *"ICASL was just somewhere you go and pay for your registration, come out and face ACCA all on your own"* (DB6). In a postcolonial theoretical sense, the position of ICASL within the local-global nexus becomes what Fanon (1963: 154) refers to as the "Western bourgeoisie's business agent" who paradoxically remains quite content with being a 'subsidiary' to a global parent body. As such, the role of ICASL in Sierra Leone has been transposed from 'local regulator' to 'global agent' whose position could be terminated should the interests of the global cease to manifest:

If you ask me to assess the state of the relationship, I would say that at the time of the marriage, it was good for both ICASL and ACCA, but over time ICASL has lost a lot of grounds in the relationship and I think that a divorce is looming as ICASL no longer has a credible plan to increase their membership (LB6).

And:

I mean all of us know that our professional body is ACCA because everything ICASL does here is for ACCA. Like if you go to their office to register, you fill the form, they post it to ACCA and then ACCA will process everything because ICASL has no say in the process... In fact, I was made to understand that unlike before, even ACCA no longer require people to deal with ICASL before getting to them (LB4).

Two modes of establishing local-global professional nexus within postcolonial nations can be distinguished (Parker, 1989: 13–14). The first mode involves the export of the concept of global professional accountancy which allows for local accountants to form local professional associations albeit often patterned on the global model with some local specificities (Parker, 1989; Alford and Winston, 2009; Poullaos and Uche, 2012). The second mode involves the export of global accountancy qualifications allowing for local accountants to form local professional bodies that are in essence, subsidiaries of global bodies. As such they provide for local accountants to directly join the global body, yet under the flagship of local associations. Clearly here, these results illustrate that the ICASL-ACCA nexus follows the second mode in that ICASL, being the recognised local body, has increasingly become a subsidiary body, only existing to do the bidding of its global parent body – ACCA:

I think there is little ICASL can do; ...there is not much ICASL can do because whatever they do in terms of professional qualification in Sierra Leone will be exactly what they have inherited from their parent body the ACCA (DB8).

I think ICASL is very much like a toothless snake. May be like five years ago, we used to hear of ICASL but now, trust me, we only hear of ACCA even from ICASL themselves. So in case of their role in this country, they've left their power. Because ...the fact that their emphasis is to do with chartered accountants who qualify with ACCA, what do you expect? All of us would rather listen to ACCA because trust me, I believe that ICASL only exist in this country now to serve ACCA (LB10).

And:

I think that the partnership mostly benefits students at the point of their early entrance to the ACCA mainly because of the registration process and payment of ACCA fees in foreign currency, they use ICASL. So in this regard I would say that ICASL exists only to help ACCA (LB6).

It is therefore not surprising that one survey respondent simply articulated the role of ICASL as “*the professional body representing ACCA in Sierra Leone*”. This is consistent with

Malhotra's (2007: 2) suggestion that as the global apparatus expands its professional dominance into postcolonial nations, more and more local associations accede to their triumphant monology to the point of losing their local specificities.

### **6.3.5. Conclusion**

This section examined the partnership between ICASL (local) and ACCA (global) through which training, examination and certification of accountants are provided in Sierra Leone. This relationship was conceptualised here as a postcolonial local-global nexus which presents itself as collaborative on the one hand, but on the other hand exhibits knowledge-power hegemony in favour of the global. The results presented here illustrate how an important aspect of professionalisation projects which is control over training/education, examination and certification processes, has been outsourced by ICASL to the ACCA. This has resulted in, as the results indicate, the local being co-opted within the global. As such, ICASL's professional mandate vis-à-vis control over the professionalisation process has been subsumed within and by the global – ACCA.

The results also reveal that participants' perceptions of the ICASL-ACCA nexus were mostly favourable. Most of the survey respondents, for example, indicated that the partnership presents a great opportunity for accountancy in Sierra Leone in that it bridges the gap between the local and the global. Similarly, most interviewees regarded the relationship as vital to the development of the profession in general and ICASL in particular. While the partnership is viewed positively by the participants, it doesn't seem to be very positive for the future of the local profession as most participants indicated that the relationship is not working for ICASL. It must be noted, however, that the participants' perceptions reported here are constructed within a postcolonial context – a nation whose land was not only colonised, but the minds of its people were and continues to be colonised even as an independent nation. Thus it could be

suggested that data presented here are influenced by the presence of the British-based globally recognised body (ACCA) within the postcolonial context of Sierra Leone.

The implication of this local-global nexus for ICASL and accountancy development in Sierra Leone is that the balance of professional knowledge and authority within the local lies with the global. Even although the partnership was established on the understanding that the ACCA contributes to the development of ICASL as well as enhance its global recognition and acceptability, it could be argued that ICASL's policy of blindly adopting the ACCA professionalisation process in Sierra Leone may have been counter-productive as any attempt to localise the process continues to be challenged by the presence of the global. As such, ICASL is being confined to the position of a mere conduit between the local-ACCA student and the global-ACCA qualifying association, a position [Fanon \(1963: 154\)](#) referred to as "Western bourgeoisie's business agent".

## **6.4. Psycho-Existential Complex and Accountancy**

### **6.4.1. Introduction**

This section focuses on the historical and ideological forces of colonialism that continues to shape contemporary social lives (like accountants) and institutions (like the accountancy profession) in a postcolonial condition. The previous section shows how the accounting professionalisation trajectory within Sierra Leone is represented by the nexus between ICASL (local) and ACCA (global). In this section, analysis of postcolonial psycho-existential complex focuses on three sub-themes which emerged from a close reading of the data corpus: professional membership to the local versus the global, preference for the global over the local and whether the local can ever be fully independent of the global.

#### 6.4.2. Professional Body Membership: The Local versus the Global

It was established in chapter five that for individuals wishing to train and engage in private practice as chartered accountants and auditors within Sierra Leone, membership of the local body ICASL is legally mandatory. However, despite this explicit regulatory framework for membership to the local, it is interesting to learn from the survey results (see table 6.3) that some practicing chartered accountants and students currently undertaking professional education and training were not registered members of ICASL.

Table 6. 3: Registered membership to ICASL.

Answer Options	Chartered Membership		Student Membership	
	Response Count	Response Percent	Response Count	Response Percent
Currently registered with ICASL	22	67%	51	84%
Never registered with ICASL	5	15%	4	7%
Registered in the past but not currently registered with ICASL	6	18%	6	10%
	n = 33	100%	n = 61	100%

As the results indicate, a total of 33% of chartered accountants and 17% of students who responded to the survey were either not registered at all with ICASL (15% and 7% respectively), or had registered in the past but had not kept their membership up-to-date (18% and 10% respectively). However, all of the respondents have kept their membership with the ACCA up-to-date. Although the proportion of non-members to ICASL is relatively low compared to current members, non-membership of the local warranted further investigation and understanding particularly given the existing legal and regulatory framework for the profession in Sierra Leone. Hence this was further explored with interview participants and a similar (but stronger) pattern was found as shown in table 6.4.

Table 6. 4: Professional body membership: ICASL and ACCA.

Interviewees	Designation	ICASL Membership	ACCA Membership
LB1	FCCA (Certified Accountant)	No, never registered*	Yes, up-to-date
LB2	FCCA (Certified Accountant)	Yes, up-to-date	Yes, up-to-date
LB8	FCCA (Certified Accountant)	No, never registered*	Yes, up-to-date
LB9	FCCA (Certified Accountant)	Yes, up-to-date	Yes, up-to-date
DB3	FCCA (Certified Accountant)	No, never registered*	Yes, up-to-date
DB4	FCCA (Certified Accountant)	Yes, but not up-to-date*	Yes, up-to-date
DB7	FCCA (Certified Accountant)	Yes, but not up-to-date*	Yes, up-to-date
DB8	FCCA (Certified Accountant)	Yes, but not up-to-date*	Yes, up-to-date
LB4	ACCA (Exam Qualified)	Yes, but not up-to-date*	Yes, up-to-date
DB6	ACCA (Exam Qualified)	Yes, but not up-to-date*	Yes, up-to-date
LB3	Student	Yes, up-to-date	Yes, up-to-date
LB5	Student	Yes, up-to-date	Yes, up-to-date
LB6	Student	Yes, but not up-to-date*	Yes, up-to-date
LB7	Student	Yes, but not up-to-date*	Yes, up-to-date
LB10	Student	Yes, but not up-to-date*	Yes, up-to-date
DB1	Student	Yes, but not up-to-date*	Yes, up-to-date
DB2	Student	Yes, but not up-to-date*	Yes, up-to-date
DB5	Student	Yes, but not up-to-date*	Yes, up-to-date

Here, only four out of eighteen participants have kept their ICASL membership up-to-date by consistently meeting their obligations in particular relating to the payment of local annual subscriptions. These four participants were all based in Sierra Leone at the time of the interviews. Interestingly, [LB1](#) and [LB8](#) are ACCA certified Sierra Leonean accountants currently practicing in the country and yet have never registered with ICASL, similar to [DB3](#) who undertook his professional training in Sierra Leone but currently works outside the country. Overall, 78% of interview participants were either not at all registered or had discontinued their local membership at the time of the interviews. However, consistent with the survey results, all interview participants had maintained their ACCA membership. The results indicate that the link between ICASL and local based participants is tenuous given that six out of the ten local-based participants interviewed had discontinued their ICASL membership. However, the link disappears completely when individuals leave the country as all diaspora-based participants were not continuing members of ICASL at the time of this study.



Yet the model of accounting professionalisation in Sierra Leone requires all certified and aspiring accountants to concurrently register with and subsequently maintain their membership to both ICASL and ACCA through, among other things, payment of fees or annual subscriptions. However, the results show that this requirement is being completely ignored by many qualified accountants and students. As the following interview extracts illustrate, many participants currently practicing and/or studying in Sierra Leone prefer to meet the membership requirements of ACCA but not ICASL:

...we have a situation whereby at local level we are required to pay double annual subscription to ICASL and then ACCA but as I said, I stopped paying subscription to ICASL like two years ago. ...as I speak to you, I personally know of many qualified accountants that are not registered with them but are practicing in the country. Even those that are registered hardly pay their annual subscriptions to ICASL but would rather prefer to maintain their membership with ACCA, just like myself. ...I have a colleague who is chartered with ACCA, he is actually FCCA and pays his annual subscription through our employer but does not pay anything to ICASL because he often says that he is ACCA qualified and not ICASL qualified (LB6).

Yes, I am a member of ICASL but I do not pay my subscription to ICASL... But I always make effort to pay my annual subscription to ACCA. ...Ok, let me just reiterate something to you, a good number of my colleagues and myself, we don't pay them [ICASL] our local subscription. Ok it's a must that everybody should register through them at the initial stage, but once you are on the ACCA programme, you find that these people [ICASL] are inefficient and that you no longer need them because you can communicate [directly] with ACCA (LB7).

This non-payment of annual subscription and thus discontinuity of membership to the local is even more prevalent among participants who were once registered with ICASL but are currently working outside Sierra Leone. A certified accountant who currently works for a multinational organisation remarked that he once held ICASL membership while in Freetown but discontinued it shortly after moving out of the country and is therefore “*not currently a member*” (DB4). A similar remark was expressed by DB8 and DB6 who also started their professional training in Sierra Leone but currently work in the diaspora:

I did register with ICASL when I used to be in Sierra Leone, when I did my CAT with them. I used to pay my annual subscription... [However], I didn't have much dealings with ICASL if I have to be honest but because it was obligatory that you need to pay your annual subscriptions, I was doing it. But ...I haven't had any dealings with them at all; I don't pay my dues anymore, because I don't live there. ...So it's like I have cut ties with them (DB8).

Well with ICASL, initially and I think until recently I was registered as an affiliate of both ACCA and ICASL because once you register in Sierra Leone you are sort of locked in. ...However... I stopped paying my local fees (DB6).

Furthermore, one diaspora based participant claimed to have colleagues like himself who consider paying local annual subscriptions to ICASL as a joke:

...since I re-registered with both ACCA and ICASL in 2011, I haven't bothered to pay any subscription to ICASL. ...I have got colleagues, I have a lot of colleagues, and I've spoken to them; I've asked them: when last have you subscribed to ICASL? Some would tell me: man you are joking (DB1).

Perhaps what is most interesting is the account of DB3 who trained and qualified as chartered accountant in Sierra Leone and practiced for a few years in the country before taking up his current role with a multinational NGO:

ICASL I never joined as far as I know... Having said that, when I first registered to do ACCA or intended to register to do ACCA I paid my fees plus whatever charges were applicable in very good time to ICASL... So technically I would say that I initially registered with them but since then I've not had a very warm or the relationship had not been there anyway. So I never joined [ICASL] since I qualified... (DB3).

For some participants, maintaining membership to ACCA (and not necessarily ICASL) is the *sine qua non* for professional accountancy particularly within postcolonial Sierra Leone. For example, as far as DB8 is concerned, being a professional accountant is to be ACCA qualified:

I ...preferred to go with the ACCA and the reason being that I wanted to be an accountant and I was very ambitious by then. I wanted to be an accountant (DB8).

Similar views were expressed by other participants:

I think that the only way one can become a globally recognised chartered accountant is to go through the professional route which is ACCA (LB7).

And:

That is why many people are now choosing to do ACCA rather than go to college or university because ACCA is pure accountancy and it's professional (LB5).

In a postcolonial theoretical sense, this is a condition of psycho-existential complex: an internalised notion from the vantage point of the postcolonial subjects that authentic professionalism is to be found only in the global. In that sense the presence of ACCA in the professional spaces of local actors continues to condition the very definition and interpretations of their professional identities. When probed during the interview for further clarification on discontinuing their ICASL membership, one participant responded by posing back the question: *“But who, having qualified with ACCA, would want to join ICASL if not to check the boxes anyway?”* (DB3). And yet another participant posed a similar question: *“...why would someone who is already a member of ACCA want to join ICASL?”* (LB2). Plausible explanations were provided by other participants:

I mean the qualification is from ACCA and all ICASL does is to facilitate it for ACCA so what's the point of paying subscription to them? (LB6).

But for ICASL, trust me I don't even hear of them. ...it's like they don't exist; they have no influence at all (LB7).

...when you come to Sierra Leone it's like ICASL has no power, they do not take any decision about the profession... And also even the mentality of the average Sierra Leonean like me will always prefer an international body like ACCA to ICASL (LB4).

Furthermore, some participants remarked that *“so many people only join ICASL because they don't have an alternative”* (LB6), and that once fully registered with ACCA, *“there is no motivation for you to go through ICASL again and to be paying their local subscription”* (LB7).

This perhaps explains why over 73% of the interview participants who initially registered with ICASL have not maintained their local membership. As the results show, most interview participants tended to associate their professional identity with the global by choosing to consistently maintain their ACCA membership. This is further explored in the next section.

### 6.4.3. Preference for the Global over the Local

A hallmark of colonialism involved the systematic ‘othering’ of the colonised as the ‘savage inferior’ that needed to be salvaged and enlightened by the ‘civilised superior’ coloniser. In a postcolonial theoretical sense, such colonial juxtaposition of superior versus inferior results in an enduring psycho-existential complex that endorses and thus tends to prefer the coloniser’s (or foreign) artefacts. Given the presence of ACCA (global) and ICASL (local) in the Sierra Leone accountancy space, survey respondents were asked two separate (though similar) questions relating to their relationship with both bodies. Both questions were anchored on a 7-point scale ranging from 1 (not at all close) to 7 (very close); definitions of the scale were included in the questionnaire. Responses to both questions are summarised in table 6.5.

Table 6. 5: Chartered and aspiring accountants’ closeness to ICASL and ACCA.

Answer Options	Closeness to ICASL		Closeness to ACCA	
	Response Count	Response Percent	Response Count	Response Percent
Close or very close	28	39%	52	73%
Neutral	12	17%	16	23%
Not at all close	32	44%	3	4%
	n = 72	100%	n = 71	100%

The results show that a large proportion of respondents (44%) are far removed from and thus do not identify themselves with ICASL compared to 4% for ACCA. In contrast, most of them (73%) indicated their closeness to, and thus tend to identify themselves with ACCA compared to 39% for ICASL. It is important to note that the 4% who indicated that they are not at all close to ACCA were students at the early stages of their professional education. When the result is split between qualified accountants and students (see table 6.6), it further reveals that qualified accountants are more likely to identify themselves with ICASL (48%) compared to

current students (35%). In contrast, the results show that most chartered (86%) and aspiring (65%) accountants are either close or very close to ACCA.

Table 6. 6: Comparing chartered with aspiring accountants' closeness to ICASL and ACCA.

<b>Aspiring accountants:</b>	<b>Closeness to ICASL</b>		<b>Closeness to ACCA</b>	
<b>Answer Options</b>	<b>Response Count</b>	<b>Response Percent</b>	<b>Response Count</b>	<b>Response Percent</b>
Close or very close	18	35%	28	65%
Neutral	5	10%	12	28%
Not at all close	28	55%	3	7%
	n = 51	100%	n = 43	100%
<b>Chartered accountants:</b>	<b>Closeness to ICASL</b>		<b>Closeness to ACCA</b>	
<b>Answer Options</b>	<b>Response Count</b>	<b>Response Percent</b>	<b>Response Count</b>	<b>Response Percent</b>
Close or very close	10	48%	24	86%
Neutral	7	33%	4	14%
Not at all close	4	19%	0	0%
	n = 21	100%	n = 28	100%

Another interesting finding relates to the familiarity of the respondents with the overall professional activities of ICASL (see table 6.7). The results show that more than half of respondents (59%) are not familiar with the professional functions of ICASL within Sierra Leone.

Table 6. 7: Participants' familiarity with the professional activities of ICASL.

	<b>Response Count</b>	<b>Response Percent</b>
Familiar or very familiar	23	25%
Neutral	14	15%
Not at all familiar	54	59%
	n = 91	100%

When the result is split between chartered and aspiring accountants as shown in table 6.6, a similar pattern to that shown in table 6.8 below emerges, which is that aspiring accountants

(68%) were less likely to be familiar with the professional activities of ICASL compared to chartered accountants (44%).

Table 6. 8: Comparing chartered with aspiring accountants' familiarity with ICASL's activities.

	<b>Aspiring accountants</b>		<b>Chartered accountants</b>	
	<b>Response Count</b>	<b>Response Percent</b>	<b>Response Count</b>	<b>Response Percent</b>
Familiar or very familiar	13	22%	10	31%
Neutral	6	10%	8	25%
Not at all familiar	40	68%	14	44%
	n = 59	100%	n = 32	100%

Although the vast majority (94%) of respondents currently work and/or undertake professional education in Sierra Leone, it is interesting to see from the data set how the global professional body (that is, ACCA) has become local while the local (that is, ICASL) has become foreign within the Sierra Leone accountancy arena. Given the role of ICASL as the only recognised regulator of accountancy in the country, it was expected that all respondents, particularly qualified practicing accountants and students within Sierra Leone will be familiar and thus engaged with ICASL in some way. Instead, they appear to be more familiar and thus engaged with the ACCA – indicating a preference for the global over the local.

However, an understanding of such a claim requires an in-depth empirical analysis that relies on the expressed perspectives of individual actors who are actively engaged with, and affected by, the Sierra Leone professional accountancy arena. Here, participants were asked to indicate their preferences for a qualifying association with which they most commonly associate their professional status and identity. This was not based on a presumption that ICASL and ACCA are as fundamentally distinct and independent of each other within Sierra Leone as to warrant an either/or preference. In fact, the model of accounting professionalisation in the country

requires the ICASL certified accountant to be ACCA qualified and certified, that is, the local and/or with the global. Thus what was of interest here was to explore why, as the survey results suggest, participants tended to articulate and even justify their preferences for the global over the local.

Interestingly, almost all interview participants explicitly indicated their preference for ACCA as the qualifying body with which they preferred to associate their professional status and identity, as table 6.9 illustrates:

Table 6. 9: Participants' articulation of qualifying professional body preferences.

LB3	...even if ICASL was the only body in Sierra Leone, I will do it as a route to ACCA but I will still prefer ACCA.
LB4	...as I speak now, ACCA is the peak of accounting qualification here.
LB5	I know that ACCA is well established than the local body so I chose ACCA rather than ICASL and local exams.
LB7	I just thought it fit that there are more added value when one acquires an ACCA qualification.
DB1	I will say this, most of the universities [in Sierra Leone] actually try to see how best they could incorporate ACCA syllabus into their course. ...That's why I enrolled straight with ACCA.
DB5	...looking at the reputation of ACCA compared to ICASL, I mean unless otherwise but you will want to go for ACCA because of that reputation... its highly regarded; it's a professional body.
DB6	I ...honestly prefer the international which is ACCA.
DB8	I preferred to go with ACCA... So that wouldn't have been any delay there in terms of making my decision about which body I was going to go for.

Being an ideological force, colonialism perpetuates itself by inducing the colonised to accept the coloniser's social norms and cognitive categories. It does so by locating the concept of the modern West, such as the system of education, from a geographical to a psychological category, thereby transporting the West everywhere through social organisations, such as the accountancy profession, into the minds of postcolonial subjects including the Sierra Leonean qualified and aspiring Accountant (see [Nandy, 1983](#)). Indeed, when probed to further discuss their preference for an ACCA qualification and identity over ICASL, the participants were

open to providing plausible rationales as the following remarks by two chartered accountants who were practicing in Sierra Leone at the time of the interviews illustrate:

I mean you and I know ACCA... Even with those attending university here now, if you ask any of them, they will rank ACCA well above ICASL. And I would like to have my qualification that I could present anywhere in the world and they will recognise and accept it... So I wouldn't want to have a qualification whereby the standards go up and down, but ACCA has been around for a while. Perhaps what I would have done if ICASL was independent..., I would have still preferred to do ACCA first; and then try to do ICASL in order to be familiar with the local environment (LB2).

I think I wouldn't want to restrict myself to Sierra Leone because I think we are all aware of local qualifications that come from some African countries, you know in terms of being able to break through the global trend, I realise that it is a lot more easier to achieve with a global body like ACCA than a local one like ICASL. Because it must take them [ICASL] time to actually break through because I know that there are other countries that offer independent qualifications like in Zimbabwe they have the ICAZ and in Nigeria they have ICAN and that kind of stuff. Yet these bodies though somewhat well recognised in their respective countries, are not globally recognised as such. So it is something that will take time for it to be globally recognised. And even in the mind-set of people for it to be nationally accepted that if like I have a choice of doing ACCA or ICASL professional exams is more or less like the same qualification, that's an argument that to me, will be difficult to sell... So for me if given the choice, I will go for the ACCA route and I am quite sure most people will (LB8).

Here, the ACCA qualification presents itself as an ideological force of colonialism through which the minds and aspirations of the aspiring Sierra Leonean accountant are captured and ultimately controlled. This is so because being a globally branded UK-based qualification, it exhibits a greater professional authority and identity in the minds of the participants and thus provide an authentic basis for preferring the global over the local. In that sense, the notion of an ICASL run local qualification being nationally accepted as equivalent to ACCA will be a very difficult argument to sell given the colonial mind-set of postcolonial subjects. Along these lines, one participant remarked: *"the mentality of the average Sierra Leonean like me will always prefer an international body like ACCA to ICASL"* (LB4). Unsurprisingly, both LB2 and LB8 indicated that even if ICASL was independent, they would have still preferred an ACCA qualification, consistent with the views of other participants shown in table 7.4.



For LB6 who at the time of the interview was undertaking professional education in Sierra Leone, the global reputation of ACCA in contrast to a gloomy integrity of ICASL renders any localised professional qualification less attractive to the locals:

You know in terms of the reputation, the international qualification commands far more reputation than the local one. The local sometimes I mean once professional exams are localised, people will begin to question the integrity of the whole process. They will begin to compare it with what is happening in the universities and what we hear from the universities is a different story. So because of that people will begin to water down the standards and reputation of the whole process you know. Because consider the proximity of students to the process, whereas with the ACCA because of the distance many people trust the process as bias free. People consider that if you ever go through the ACCA qualification it is purely due to your hard work. Whereas if it was a local qualification, people will begin to reflect on what is happening in other educational institutions such that even if you merit your qualification, there will always be doubts about your ability, so all of that will make a local professional qualification less attractive to many people (LB6).

This reputational claim of the global over the local was a recurring theme even among diaspora based participants at the time the interviews were conducted. For some, the international reputation and acceptability of ACCA qualification was an important factor for deciding against a local qualification:

Looking at the reputation of ACCA ...compared to ICASL, I mean unless otherwise but you will want to go for ACCA because of that reputation. They have been there and they've done it; it's highly regarded not only in the UK but all over the world it's highly regarded; it's a professional body... So the ultimate goal would have been to go for the ACCA examination... I cannot take my ICASL certificate to the UK for example but I can qualify with ACCA in Sierra Leone and bring that certificate to the UK and it will be recognised here; I mean it is logical you know (DB5).

...in my mind I always had the thought about working internationally, you know acquiring international qualifications and working within the West. And to do that there are so many challenges with local qualifications... When IPAM was offering the AAT qualification, they did it alongside TDA which was a local qualification. But trust me; many people opted for AAT perhaps for similar reasons as mine... And that is why after graduation the tendency is to move on to something that is international which is recognised anywhere you go (DB6).

One local based ACCA certified accountant took an issue with the quality of professional output produced by ACCA qualified accountants compared to those with qualifications from

localised associations to posit a differential in acknowledgement of professional status and rewards by employers:

There are a lot of people who call themselves accountants but acquired their qualifications from different institutions like ICAN, ANAN etc. Generally speaking, their outputs in my opinion, although good, are not as good as those who qualified with the ACCA... So even with employers, they have chartered [accountants] that are paid higher than others, all depending on the standards of the qualifying body (LB2).

Furthermore, another local based ACCA certified accountant posited that acquiring a local professional qualification would be “*a waste of time and money*” because employers within Sierra Leone only recognise ACCA qualification as professional:

So as far as the accountancy profession is concerned, the mind-set of employers here in Sierra Leone is such that you either have ACCA or study accounting at university, get a job if you can and then do ACCA. The other thing is that the way the profession is going; there is more demand for ACCA qualified accountants than any other local qualification like a degree. So you see that most people will graduate today from university and register for ACCA tomorrow because they realise that what they have done to final year might not get them there except professional qualification which is ACCA will make them marketable (LB4).

Clearly, here, the participants’ preference for ACCA qualification over ICASL is in part influenced by employers’ preferences which, in itself, could be considered a consequence of the legacies of colonialism. However, what this section has consistently shown is that ACCA’s involvement in the accounting professionalisation trajectory in Sierra Leone involves an asymmetric knowledge-power nexus through which a superior recognisable professional identity is constructed by local actors. In that sense, the professional accountant, from the perspective of participants, is one that is ACCA certified. Thus the results show a strong trend among participants for preferring ACCA qualification and membership to ICASL.

#### 6.4.4. Can the Local be Fully Independent of the Global?

One of the enduring consequences of colonialism is the continued dependency of the erstwhile colonised on the former coloniser. Such postcolonial dependency, according to [Johnson \(1973\)](#) is guided by the principle that the coloniser knows how best to regulate and direct professional practice such as accountancy. It was established earlier that ICASL currently administers a wholly run ACCA examination and certification for accountants in Sierra Leone. In recent years however, ICASL was planning for independence by instituting a local examination and certification system, independent of ACCA ([World Bank, 2006](#)). In this regard, interview participants were asked to discuss the implications of ICASL independence both for them and for the profession in general. What is interesting here is that almost all participants were of the view that a local accounting education system may end up being unpopular with the locals and thus went on to articulate reasons why ICASL cannot and should not be independent of ACCA:

It will be nice though, but it will be very difficult for them to implement because they can't be independent; that's just the simple fact... so they could try but given their history I am not sure it will be successful. Like we know that ACCA is recognised all over the world, so for some local body to just rise up to such standard might be an impossible journey... I mean, for them to be independent...; I think people will be very reluctant to just abandon ACCA and follow an all ICASL qualification. So they can try for all I care but I am not sure that one can ever be achieved ([LB9](#)).

For [LB9](#), the introduction of an independent local professionalisation project is an impossible journey that can never be achieved no matter how hard and how long they tried. Here, the history of ICASL, one marred with the legacies of colonialism and consequently a perceived inferior professional and structural development, is being juxtaposed with that of ACCA with a perceived superior and global professional ascendancy to justify the notion that ICASL cannot be independent. In a postcolonial theoretical sense, the result of such juxtaposition from the position of the colonised is almost always skewed in favour of the perceived superior as a consequence of internalised psycho-existential complex. Interestingly, [LB9](#) attempts to

extrapolate his reluctance to consider an independent local qualification to the wider accountancy community. Similarly, [LB3](#) questions the quality of a local examination system, again compared to the ACCA and concludes that the quality of an ICASL system can never match that of the ACCA:

If ICASL introduces an examination system, what assurance do we have that it will not reflect the same pattern of malpractices as the universities? ...I'm afraid people will have doubts as to whether ICASL will be any different. And people will also have questions about quality, there will always be a perception that the quality will drop compared to the ACCA... This is what ICASL may not be in a position to uphold now, I mean the quality that comes with ACCA ([LB3](#)).

A similar view was also expressed by respondents who currently practice and/or undertake professional training outside Sierra Leone. For [DB6](#), an independent ICASL means, to use the words of [Kaplan and Johnson \(1987\)](#), 'relevance lost':

I don't think for now our profession within Sierra Leone can move in the direction of total independence from ACCA... Because as it is now... the only relevance they have in the country is because they are associated with the ACCA, I mean within the context of their partnership. If they were to break that partnership now, then I have the feeling that they may lose all relevance... I mean I can go back to saying that the management of most of the organisations or structures within Sierra Leone is sometimes so appalling that for ICASL to gain independence and then gain the kind of recognition required could be socially difficult ([DB6](#)).

Yet even in the context of the ICASL-ACCA partnership, the view of [DB5](#), who is an ACCA part-qualified accountant (as he describes himself) and currently working outside the country, is that ICASL is increasingly becoming less relevant particularly to current students undertaking professional education and training within the Sierra Leone. Indeed some participants discussed how they no longer consider ICASL as a valued partner with ACCA. Thus there is now a growing trend where students in Sierra Leone completely ignore established protocols of the ICASL-ACCA partnership by dealing directly with ACCA:

In fact, the mind-set of people, even among the students, is such that they now prefer to deal with ACCA directly rather than go through ICASL (LB4).

Similarly, another participant who is in the final stages of her professional education and training in the diaspora stated:

...a lot of us would rather prefer to deal with ACCA directly because what is the point of going through the so called local body that is completely fragmented without any structure? (DB2).

For LB10, ICASL is the sole architect of their looming lost relevance by choosing to adopt and promote only an ACCA qualification in the country, hence “*it will become difficult for them to change the orientation of the students*”.

#### **6.4.5. Conclusion**

Being part of the Sierra Leone professional accountancy community, the participants are engaged in defining and redefining (Bhabha, 1994) their professional status and identity. However, such definition and redefinition does not occur in a vacuum; rather, it is to a greater degree influenced by what is regarded here as the postcolonial juxtaposition of the ACCA professional brand (marketed with British and global connotations) and ICASL (considered only as local). On the one hand, the results show how through consistent membership subscription the global has become familiar within Sierra Leone; while on the other hand, the local has become alien through inconsistent membership subscriptions. The results indicate that the relationship between ICASL and local-based participants is tenuous while the link disappears completely when individuals leave the country as all diaspora-based participants were not continuing members of ICASL at the time of this study.

Furthermore, this section has shown that the outcome of juxtaposing a perceived recognisable superior versus an inferior in a postcolonial context is almost always skewed in favour of the superior. This preference for the global over the local is what David and Okazaki (2006)

conceptualised as “colonial mentality”, that is, a perception of cultural inferiority inculcated into the psyche of the colonised as consequence of centuries of colonisation. In the context of Filipinos and Filipino-Americans, David and Okazaki posit that colonial mentality “involves an automatic and uncritical rejection of anything Filipino and an automatic and uncritical preference for anything American” ([ibid: 241](#)).

However, in the context of this investigation, the results show how participants attempt to critically evaluate the (non-)benefits of local body membership (for example, lack of global reputation, recognition and employment opportunities) and use these as a basis for preferring the global. Yet it could be argued that such evaluation is always influenced by the presence of a perceived global superior; for colonialism has not only constructed the postcolonial condition, but it informs most interpretations of it (see [Nandy, 1983](#)). Here, ACCA is used as a yardstick for evaluating ICASL; thus the global presence and recognition of ACCA at once ‘inferiorises’ ICASL to the point of undesirability among local actors. Interestingly, the participants attempted to define the superiority of ACCA by referring to the following: reputation, trusted, independent, high quality and relevant, and the inferiority of ICASL by referring to the following: not independent, not regarded as a professional body. Unsurprisingly therefore, many consider ICASL as incapable of achieving independence from the ACCA, for any form of independence will result in relevance lost.

## **6.5. Postcolonial Hybridity and Accountancy**

### **6.5.1. Introduction**

This section examines postcolonial hybridity within the context of accounting professionalisation from the perspectives of the postcolonial subjects ([Bhabha, 1994](#)). The analysis fundamentally rests on how Sierra Leonean accountants and students perceive and

explicitly attempt to articulate their lived experiences of the processes involved in the construction of their professional identity and practice within the community of accountants represented by ICASL and ACCA. A postcolonial reading of the empirical data corpus identified three categories (see chapter 4) into which the analysis is organised.

### **6.5.2. Professional Accounting Education as Third Space of Hybridity**

The ‘third space’ is used as a metaphor for an in-between, liminal and ambivalent space; a site of enunciation where established binaries such as the ACCA (global)-ICASL (local) praxis are destabilised, re-evaluated and re-interpreted (Bhabha, 1994; Acheraïou, 2011) thereby giving rise to the hybrid professional accountant. As the results indicate, the current model of professional accounting education in Sierra Leone is a third space of hybridity, not simply because Sierra Leone is a postcolonial country, but because of the particular set of asymmetric knowledge-power nexus that is embedded within this space. This is a space in which the production and dissemination of what is regarded as superior professional accounting knowledge (and power) by the ACCA engenders the mimic (re)production of hybrid professional identities (Bhabha, 1994) that at once poses as the ACCA (global) certified Sierra Leonean (local) chartered accountant:

Well, I see myself as a global accountant because although I am not yet qualified, I certainly try to work with international companies both here and outside Sierra Leone and that is why I am going for a global qualification which is ACCA that places me at par on the global scene. I want to be a global accountant... (LB1).

Being an ACCA chartered certified accountant means I can go anywhere at any time and I can work as accountant in different sectors in different countries. So I just don't consider myself a local accountant because ACCA is internationally recognised (DB5).

Here, clearly, subtle but methodical practices of domination by the global (ACCA) over the local (ICASL) are evident. However, unlike the colonial encounter, one of the ambiguities of this postcolonial third space is that the hybridisation (or education/certification) process, as the

survey results below illustrate, is not a simple subjugation by the ACCA over ICASL and its members. Instead, credence is given to the role (whether affiliative or resistive) of ICASL and most importantly individual aspiring accountants in the construction of their hybrid professional identity.

To shed light on this, survey respondents were asked to select the most important factor that influenced their decision to become professional accountants with the ACCA. They were provided with five answer options (see table 6.10) including an ‘other’ option to allow for responses that were not pre-determined by the researcher.

Table 6. 10: Respondents' motivation for choosing accountancy as their profession.

<b>Answer options</b>	<b>Response count</b>	<b>Response percent</b>
Encouragement by family	4	4%
Status of the profession	42	43%
Good job opportunity	36	37%
Encouragement by school of university	6	6%
Other	9	9%
	n = 97	100%

Most of the respondents indicated that the ‘status of the profession’ (43%) and ‘good job opportunity’ (37%) were the two most important factors that influenced their decision to undertake professional accountancy. Some of the respondents took up the opportunity to mention other factors. While a range of factors were mentioned, recurring themes in the responses related to the global appeal and job opportunities the profession accords. Examples of such responses are:

International appeal of the profession;  
Global relevance of the profession;  
Many job opportunities abroad; and  
...motivation to work outside Sierra Leone



A postcolonial reading of these results reveals that many respondents take up professional accountancy being aware, a priori, of the potential for hybridity; a process that infers on the locals a global professional identity that at once opens doors to job opportunities both within and outside Sierra Leone. This is consistent with [Bhabha's \(1994: 2\)](#) proposition that postcolonial hybridities are produced performatively in contexts that “may as often be consensual as conflictual”. In this sense the professionalisation process bears the specificities of local actor(s), not least because the professionalisation always has a local context as well as a local presence ([Perera and Baydoun, 2007; Poullaos and Uche, 2012](#)).

To dig deep for a better understanding of these results, all interview participants were asked a similar question as the survey respondents. It is interesting to see, from the interview data, how the ACCA professional qualification is considered by many participants as a means of sufficiently hybridising local students into global accountants. In articulating the motivation for choosing accountancy as a profession, an ACCA certified accountant currently working for a multinational organisation compared the jurisdictional nature of the legal and medical professions to the global nature of the accountancy profession represented by ACCA:

My motivation for sticking to accountancy is that it is a global profession. If you consider law and medicine for example, a lawyer that qualified in Sierra Leone will not arrive in the UK and start practicing the next day because legal systems are different from country to country. And I think that the same goes for even medical practitioners. A friend of mine who was a practicing dentist here in Freetown for over fifteen years recently moved to the UK to join his family and he told me that he was not allowed to practice in the UK until he recently passed their examination. But accountancy is a global profession; I mean the ACCA qualification is recognised in over 150 countries. So if I go to the UK today, I can pick up a job as a chartered accountant that is ACCA qualified without any further examination requirement. Also with the work of the IASB and IFAC which many local professional bodies around the world subscribe to, accountancy is fast becoming a global practice. This is an important factor me ([LB2](#)).

Another ACCA certified accountant added:

I like realised that the job opportunities in accountancy were unlimited and it's like you can work in different sectors, you are not restricted to one area. So for a doctor, I might have certain limitations from country to country and could only work within the medical sector; whereas as an accountant I can work in a hospital anywhere in the world. Also as an engineer there are certain areas I could be limited. But I came to realise that accountancy, especially the ACCA qualification basically cut across every sector and across national boundaries because of the nature of the profession. So that was my key motivation (LB8)

Along similar lines, an aspiring accountant currently undertaking professional education in Sierra Leone remarked that the ACCA qualification is “*a marketable programme ... whereby once you qualify with ACCA, you become marketable all over the world*” (LB1). Similarly, an ACCA affiliate who currently works as finance consultant for a multinational corporation noted that the “*scope for greener pastures for a better life in advanced countries like in Europe*” accorded by the ACCA qualification was an important factor for choosing accountancy (LB5). Yet another ACCA certified accountant currently working for an international organisation reflected on the global nature of the ACCA qualification as a hybridising platform which, once achieved will open the gateway to the world of work particularly outside Sierra Leone:

I knew that the ACCA qualification being a global brand will provide the platform that will take me beyond Sierra Leone which is the reality with me right now (DB3).

A part qualified accountant highlights this further:

...it was very difficult to come here [the UK] at the time because of visa restrictions. So studying accounting was seen as the best way out at the time and so I registered with ACCA which was very popular at the time and which was also highly regarded by the British Council in Freetown as worthy of a student visa. You know ACCA was being marketed as the true global profession and so many people registered with them at the time as a way to come to the UK... So I came here initially to study ACCA... Also, I think because of the job prospect of you being an accountant not only in Sierra Leone but in many countries around the world, more people were and I believe are still going into the profession in Sierra Leone (DB2).

Such reflections by the participants on their motivations to undertake a professional accountancy education and training provide an understanding of the nature of the postcolonial third space of hybridity represented by the current model of professional accounting education and certification in Sierra Leone. For what is at play here is not just idle speculation, nor mere reflection, nor just a form of coercive subjugation that results in the construction of the professional hybrid. Rather, it is a process of celebrating a dynamic, yet liminal and ambivalent space of cultural change characterised by shifting identities (Kalua, 2009) – from the local non-professional postcolonial subject to the global (and local) professional having qualified with the ACCA.

In Bhabha's (1994) theorisation, this hybridisation of the local into the global (though not quite) accountant comes into being as a consequence of a postcolonial intervention in people's daily lives as they try to grapple with the cosmic eddies of change around them (Kalua 2009: 23). In the context of this study, such postcolonial intervention comes from the asymmetric knowledge-power relations through the presence and direct involvement of a perceived global (and superior) qualifying association; the ACCA. Yet as the results show, these local actors are not simply gullible victims of professional colonisation by the ACCA, instead, they participate in a shared consciousness (Nandy, 1983) represented by the ACCA professional qualification.

### **6.6.3. The Postcolonial Hybrid: Visualising Professional Power**

Previous studies have shown that professionalisation processes involve an act of legitimation, attainment and justification of professional ascendancy (Freidson, 1970; Roth, 1974; Haug, 1975; Abbott, 1988; Larson, 2013). Generally, there is consensus among the diverse and competing theories of professionalisation (Carr-Saunders and Wilson, 1933; Freidson, 1986; Abbot, 1988; Larson, 2013) about the importance of education and training processes that are integral to the construction of the professional. However, in the context of this analysis, the

paramount concern is the postcolonial nature of the model of professional education, examination and certification which are integral to the accounting professionalisation trajectory in Sierra Leone. For although ICASL's legal and professional mandate includes examination and certification, the process remains the sole responsibility of ACCA (Uche, 2007).

One of the interesting aspects of hybridity is that it presents to the colonised an effective means for challenging the coloniser at all sites of discrimination and domination (Bhabha, 1994). It “unsettles the mimetic or narcissistic demands of colonial power but re-implicates its identifications in strategies of subversion that turn the gaze of the discriminated back upon the eye of power” (Bhabha, 1985: 34-35). As the interview extracts below illustrate, the involvement of ACCA in the education and certification of Sierra Leonean aspiring accountants produces a hybridised professional identity that poses as the same – ACCA qualified (though perhaps not quite) – and thus capable of disrupting the exclusionary binary logics of colonial discourse and meaning:

With ACCA, you know, there is no difference between me who qualified with ACCA while sitting my exams in Sierra Leone and somebody who qualified in America and the UK. I mean we are all ACCA qualified (LB9).

I know that when I qualify with ACCA, I will be in a position to compete for those jobs at international level. Because having the ACCA qualification which is like a harmonised system of international standard and recognised all over the world, I can work where ever I choose to and my ACCA qualification will be recognised. ... if you qualify with a body that people in the UK and all over the world also qualify with, it's the same qualification so you stand a chance even in the UK (LB3).

This shows that aspiring accountants in a postcolonial condition recognise the potential of appropriating global professional ascendancy through the attainment of a professional qualification that is certified by a qualifying association which emanates from, and thus represents the former colonial centre. In that sense the distinction between ICASL certified (local/inferior) versus ACCA certified (global/superior) accountants can no longer be identified or evaluated as objects of epistemological or moral contemplation: the differences are not

simply there to be seen or appropriated ([Bhabha, 1985: 156](#)). This was a recurring theme with similar comments made by other participants:

With the ACCA qualification I see myself as an international accountant and me being international means that I am equipped to work as a professional accountant anywhere in the world, yes ([LB7](#)).

I decided ...to do an international qualification wherein I will be marketable, even though it might not be going back to Sierra Leone to work, I will find jobs ah in either West African countries or European countries because my ACCA qualification is equivalent to all ACCA qualifications anywhere ACCA is recognised whether in Africa, Europe or the Americas. So in that case my options will be open ([DB1](#)).

Here, the mimic (re)production of ACCA certified accountants in Sierra Leone is seen as a postcolonial strategy through which the colonised exhibit their affiliation with a perceived superior professional identity (and power) of the coloniser. As such, the notion that colonialism ended with the post-WWII dismantling of Europe's colonial empires is challenged by the continuing desire of the colonised to attain professional knowledge and power that is produced, normalised and disseminated by the coloniser.

Yet from a postcolonial theory vantage point, the significance of the results lies in the way the respondents articulate the potential of subverting the dominant presence of the coloniser through attaining professional knowledge and power that is equal to that of the coloniser as a means of writing back to the centre ([Ashcroft et al. 2004](#)). They recognise, as the results reveal, that possession of similar professional accountancy qualification that emanates from, legitimised and therefore highly regarded by, the former colonial centre elevates the status (and identity) of the postcolonial subject to a position of authority that is at once capable of visualising professional power thereby articulating postcolonial resistance to colonial hegemony ([Bhabha, 1994](#)).

#### 6.5.4. Unhomeliness and the Hybrid Professional Accountant

The notion of unhomeliness was coined out by Homi Bhabha to account for obstructions in the hybrid's ability to be entirely re-assimilated into the pre-hybrid environment (Bhabha, 1994: 9). As such the postcolonial hybrid is neither fully local, nor fully global; neither here nor there because nowhere feels like home (Bressler, 2011). To explore this concept, participants were asked to discuss their experiences of the Sierra Leone professional community, whether they intend to stay and work in the country and, for the diasporans, whether they intend to return and work within the Sierra Leone professional context.

On the one hand, most of the interview participants identify themselves with, and expressed the desire to, become part of the Sierra Leone professional community with statements like,

As you know there is no place like home so yes, I definitely want to go back (DB5).

At the end of the day the intention is to go back and contribute to the country (DB3).

Even [if] I move out of the country to gain international experience, I would love to come back to contribute to the profession in my country (LB1).

But on the other hand, the same participants went further to demonstrate their unhomeliness or dual-dimensionality by asserting:

Ultimately, going back home is an option but not the main one. ...so probably the ultimate option might be an international job (DB5).

My intention is to work out there [overseas] for as much as I can (DB3).

My only problem is whether I can cope with the way things are going now in this country, you know I wouldn't want to spend time and money to qualify only to settle for the same old system (LB1).

The comments of LB1 who currently works in Sierra Leone is particularly interesting in this context. Being a part-qualified accountant with the ACCA, LB1 is already juxtaposing "the same old system" (perhaps the pre-hybrid condition) and a new system being visualised as a

consequence of professional hybridisation. Both DB3 and DB5 currently reside and work outside Sierra Leone, thus their comments reflect their diaspora experiences which is explored in section 6.6. What is of interest here is the way they articulate their affiliations with and commitment to the global and the local at the same time – a desire to continue living and working in the diaspora while maintaining the notion that “there is no place like home” all at once – they are unhomey. Along similar lines, an ACCA qualified accountant currently working in the diaspora reflected on the possibility of returning to and working in Sierra Leone as an accountant as follows:

There is definitely no place like home, emm I would love to go back home. It's something I have been always thinking about. But if I have to be honest with you not with the current state of things and another thing that I am a little bit sceptical about is the ethical aspect of what I do. I am a professional accountant and I want to stay as professional accountant. I will prefer to live a very quiet life, and with the kind of way I'm seeing things and not only the way I am seeing things but I am in contact with a lot of people there, I prefer to have my money in a very genuine way rather than going into a society where people are not doing the right things but then they get paid what they are not supposed to be paid. So putting those two things in mind the state of affairs at the moment and my ethical aspect of my life are the two things that are holding me back. But additionally, family is another thing. I am settled here with my family, I want to give my children the best, I don't think I would like to be in that position where I want my child to go to a place you are not sure what's going to happen next. So these are the key things which I am really looking at that are making me hold back from going back. But to say I haven't had any future plan is a lie, I do and I will love to go, but I don't think it is the right time now to do so (DB8).

While DB8 expressed a desire “to go back home”, he was quick to assert the incompatibility of his hybrid professional identity with the current state of affairs particularly ethical issues in Sierra Leone. Thus the desire to “stay a professional accountant” together with family commitments in the diaspora continues to thwart any plan of going back home, yet as he alludes, going back “is something I have been always thinking about”. Another ACCA certified accountant who currently works outside Sierra Leone reflected on his failed attempt to relocate to and work in Sierra Leone as follows:

I have all intentions you know to return but it's kind of difficult honestly you know to am, with the current state it's kind of hard you know for you to go back to work in Sierra Leone. Because we are used to certain standards for those of us who have been living and working outside we are used to certain standards which, you know I don't feel like we can get at this moment in Sierra Leone. In terms of work ethics, governance, even our standard of living, so I find it very hard. I remember when I left UK after my first mission to [reference removed], ...I returned to Sierra Leone, I got a job with [reference removed], I only worked for two weeks and then I had to call it quit. Because it was hard for me to you know to work with people, the mentality, and the mind-set you know. So with that kind of mind-set it's kind of really difficult. So maybe who knows, after five to ten years, it all depends, but I have every intention to return and then work some day in the near future (DB4).

Here, DB4 provides a vivid example of unhomeliness by reflecting on his lived experiences as a hybrid professional accountant who returned to and secured a job in Sierra Leone but could not fit in with the locals because of the “mind-set” of the people he was to work with. Yet like DB8, DB4 maintains the desire to return and be part of the Sierra Leone professional community. A consultant and part-qualified accountant (as he describes himself) who after a six-month study experience in the diaspora returned to work in Sierra Leone stated:

...One disadvantage of working outside of Sierra Leone is that when you eventually decide to come back like after five or ten years, most people find it difficult to fit into the society, I mean I experienced that myself two years ago when I came back from a six-month study trip to the US. ...So mostly when people come back they really struggle to fit in because as soon as you leave the country you lose contacts within the country and then you get used to other contacts and stuff abroad. ...Also, another reason why people coming from abroad find it difficult to fit in is the fact that they may have been exposed to certain aspects of work that are virtually non-existent here in Sierra Leone. That is exactly what I experienced when I came back which is why I ended up in consultancy (LB6).

Although the notion of unhomeliness was expressed by all participants currently working outside Sierra Leone, it was a recurring theme for many who currently reside in Sierra Leone such as LB1 and LB6. Indeed participants currently based outside Sierra Leone expressed a strong desire to go back and work in a place they call home, yet not so willing to go back anytime soon. Along similar lines, most participants currently working in Sierra Leone expressed a preference to work outside the country, and yet would want to contribute to the development of the profession in Sierra Leone.



### 6.5.5. Conclusion

This section has explored the notion of hybridity from the perspective of the postcolonial subject – Sierra Leonean accountants and students. The results show that the existing model of professional accounting education and certification in Sierra Leone represents a postcolonial site where hybrid professional accountants are constructed. However, the results also reveal the agency of local actors as they grapple with the intervention of a perceived global (and superior) professional qualification into their postcolonial spaces. In that sense their hybrid professional identities are performatively constructed through a shared consciousness represented by the ACCA qualification.

Another important finding relates to the way in which the participants assert professional identity and authority that transcends beyond the Sierra Leone context. In that sense, being ACCA qualified displaces any fixed distinctions between the local and the global since the local becomes a global accountant through hybridisation. This is what [Bhabha \(1994\)](#) refers to as turning the gaze of the discriminated back on the eye of power. Furthermore, the results indicate that the intermeshing of the local with the global produces professional hybrids that are radically changed, or to use Fanon's genetic terms, their phenotype has undergone a distinctive mutation ([Fanon, 2008: 10](#)). Unsurprisingly therefore, they find it difficult if not impossible to completely fit into the local context given their hybrid identity. This may in part explain why many Sierra Leonean ACCA qualified accountants tend to emigrate and work elsewhere such as the UK.

## 6.6. Postcolonial Diaspora and Accountancy

### 6.6.1. Introduction

The previous section illustrates how the existing model of accounting professionalisation process in Sierra Leone produces accountants who, in a postcolonial theoretical sense, pose as hybrid accountants both within and outside the country. This section takes this notion further by analysing the diaspora effect that appears to develop among qualified and aspiring professional accountants in the country. Furthermore, the section analyses the articulated experiences of participants who were based in the diaspora at the time of this investigation.

### 6.6.2. Accounting Professionalisation and the Diaspora Effect

Although the notion of diaspora is depicted in the postcolonial literature as the scattering of the seeds of developing postcolonial nations to take root in the developed world ([Spivak, 1996: 245](#)), the results indicate that a pre-diaspora consciousness ([Vertovec, 2008](#)) develops within the local context as local actors encounter powerful global forces ([Clifford, 1994](#)). In the context of this analysis, pre-diaspora consciousness is induced by the postcolonial encounter with a perceived global professional accountancy body – ACCA – which at once results in what is referred to here as the *diaspora effect*. Yet unlike its use elsewhere to denote the influence of diasporas on their cultures of origin ([Kilduff and Corley, 1999](#)), the term diaspora effect is used here to characterise the articulated desire of many Sierra Leonean chartered and aspiring accountants that were based in the country at the time of this study to emigrate from their local context and seek accountancy work elsewhere particularly in the developed world of Europe.

One of the open-ended questions within the survey required respondents to discuss whether they intend to stay and work in or leave Sierra Leone to find work elsewhere. Overall, 41% (n

= 39) of students and 42% of qualified accountants (n = 26) who responded to the survey exhibited diaspora effect by explicitly articulating a desire to leave the country to find work elsewhere. Furthermore, the results indicate that many professional accountants who responded to the survey were actively searching for accountancy positions abroad as the following extracts illustrate:

I started working in the Bank whilst I was studying for the ACCA. As of now I am looking for opportunities to work abroad.

Simply put, am working currently in [this] country because, I haven't got any external opportunity.

I am only staying in Sierra Leone to work because I do not have the option to leave right now, the truth is professional accountants are under paid.

For one student respondent, a means of helping the profession develop in Sierra Leone is to emigrate to other countries where her/his ACCA qualification can be fully utilised and then borrow ideas from those countries to implement in Sierra Leone upon return. Along similar lines, another respondent indicated that working abroad will enhance her/his professional experience, whilst for another, the desire to leave the country is influenced by the lack of regulatory capacity of ICASL:

This country needs help, the people living in it already cannot help it. We need to get ideas somewhere else, we need to live in a world where we will implement what we have learnt and come back to make a difference.

I may wish to leave and work elsewhere if the profession is not well regulated as it is now. Professional accountants are not valued in Sierra Leone because ICASL failed to do what it is supposed to do.

I'm fortunate to have worked in accounting practice industry which has improved my accounting experience to a certain point or level. If I want to take this experience to another point or level it is sad but the better option for me is to work elsewhere after I qualify.

For another student, non-implementation of professional ethics in the country by ICASL is a main factor for preferring to work out of Sierra Leone after qualification. Interestingly, this

respondent noted that she/he “*will be more ethically minded and professional in all business dealings*” when working in a developed country like the UK.

However, a recurring theme among the survey responses relates to the (inappropriate) remuneration of professional accountants in the country:

[I] prefer to leave the country to work elsewhere as it would be difficult to have jobs that really pays for professional qualification.

Working elsewhere would give me the pay motivation I think I will desire.

I wish to leave to work elsewhere because of better pay and conditions.

I prefer working outside Sierra Leone because of better opportunities.

No proper remuneration package for qualified professionals in this country.

Interestingly, many of those who expressed a preference to stay and work in the country also indicated that given the opportunity, they would prefer to work and gain experience in advanced economies and possibly return to aid professional development in Sierra Leone thereby inducing the diaspora effect:

I would love to stay and work here in Sierra Leone, but would like to go abroad and be more exposed to some sophisticated markets to gain more experience and come back home to see whether I would be able to implement such ideas.

As a patriot I may wish to have the opportunity to go and qualify elsewhere and return to work in my native land Sierra Leone.

However, as the previous section on hybridity has shown, many of those who had left the country with similar aims have found it difficult if not impossible to return not least due to their hybrid identities and the diaspora experience (see next section). Furthermore, some respondents who indicated a preference to stay and work in Sierra Leone regarded the issue of pay as an important factor in deciding whether to stay or leave the country after they become ACCA certified accountants:

I would be very happy if I qualify in Sierra Leone and Work here as the supply of Professional accountant is very limited, but that means the remuneration will have to be very attractive for me to stay.

The notion of diaspora effect was further explored during the interviews with local based participants. Interviewees were asked to discuss their career preferences post qualification and whether they intend to stay and continue working in Sierra Leone. The results show that 80% of participants exhibited diaspora effect by expressing a desire to leave the country to find work elsewhere. Here, participants attempted to articulate a number of reasons to justify their diaspora preference. For some, the lack of regulation and professional ethics implementation framework in the country are important factors which induce a diaspora effect. A local based participant who worked as finance consultant at the time of the interviews noted:

I speaking to you now, I am ACCA affiliate [exam qualified] but it is not encouraging for me to stay here and work trust me, because there is no standard. Trust me it's very discouraging. If I have the opportunity in the next few minutes I will leave Sierra Leone to further my studies and prefer to work anywhere where there is some regulation (LB4).

Similarly, another local based finance consultant stated:

But one thing that is lacking in this country is the level of regulation and ethics. I mean when you visit other countries even in Africa like Kenya and Ghana, the way the profession is regulated in those countries is incomparable to what we have here. Also you look at the level of pay that professional accountants command outside of Sierra Leone or even those working for multinational organisations like the UN within Sierra Leone are better off in terms of pay. Perhaps this is why many people prefer to work outside the country after they qualify. If you ask me, I would keep my options open but obviously if I get a job like in the UK or US, I would grab it with both hands (LB6).

What is noteworthy here is that although regulation and ethics appear to be important factors inducing the diaspora preference of some participants like LB4 and LB6, similar to the survey results economic emancipation seem to be a major factor which influences Sierra Leonean qualified accountants to leave the country. LB6 for example considers the pay gap between local and diaspora based Sierra Leonean accountants as a motivating factor for many qualified

accountants to seek work elsewhere. Along similar lines, another local based participant who worked as finance associate at the time of the interviews noted:

...there is no motivation to stay. If I qualify today my friend I have no reason to stay here. Because I can tell you that most of the jobs here are not satisfying, and the top positions ...are very hard to get without having someone in there... One could be better off with a finance position ...at international level, if you move to another country, you know... I cannot see a high profile job at international level and still insist on working in Sierra Leone – no way! So the only reason I am still in Sierra Leone is because I do not yet have the type of job I am looking for. But working as a qualified accountant in Sierra Leone is not easy you know... for accountancy profession that is recognised all over the world and having spent so much time and money to qualify, I will prefer to go international (LB3).

In contrast, LB1 was the only local based interviewee who was not particularly keen on leaving Sierra Leone to work abroad, mentioning ‘age’ and the ability to fully participate in the local context post diaspora as important factors for deciding to stay and work in Sierra Leone:

I have no intention of moving out to work anywhere, because my age is one factor: if I leave now by the time I come back, I may be too old to fit into the community. That is one important factor because in the next two years I’ll be 50 so I do not see any merit in going out of the country at 50 and then by the time I come back when and where will I start from? ...If I ever go out, it may be for further training like for one or two months but I have no intention of working outside the country (LB1).

However, being a member of a global accountancy body practicing within the local context, LB1 is very much aware of the underlying financial factors that induces, as he puts it, young professionals to leave the country for pastures green:

... I think that one of the things that really discourages qualified accountants like myself from staying and working here is the level of remuneration packages most organisations offer. For example, a finance controller position in some organisations in Freetown commands like 5 to 6 million Leones [an equivalent of about £750 to £850] per month. But when you look at similar positions abroad, for example in the UK, they command around £40,000 a year [about £3,300 a month]. So I’m sure you won’t be upset if young professionals leave for pastures green (LB1).

In a postcolonial theoretical sense, the diaspora effect is induced through identification or encounter with powerful global forces (Clifford, 1994). In that sense, the diaspora effect, as these result indicate, is engendered by a globally acclaimed professional accountancy

qualification that is certified by the British-based ACCA. Thus for the Sierra Leonean qualified/aspiring accountant, the diaspora effect is facilitated through identification with the ACCA qualification as one chartered accountant who worked as director of finance at the time of the interviews remarked:

I am currently looking for a job opportunity outside of Sierra Leone that is a better alternative to what I currently have because I know that being ACCA qualified, the global job market becomes easier to participate in (LB10).

Unsurprisingly therefore, for many participants attaining the ACCA qualification within a local context at once stimulates the diaspora effect and for some, ‘diaspora effect’ has become ‘diaspora experience’ which the next section attempts to analyse and elucidate.

### **6.6.3. Accounting Professionalisation and the Diaspora Experience**

Unlike classical notions of diaspora which were concerned with forced dispersion of “victim diasporas” against the backdrop of traumatic events such as slavery and colonialism (Clifford, 1994; Cohen, 1996 and 2008); postcolonial diaspora in the context of this analysis is characterised by what Papastergiadis (1998: 121) referred to as “emancipatory social movements” by individuals or collectivities from developing postcolonial nations to developed countries. It is shown above that economic emancipation is an important factor that induces the diaspora effect among Sierra Leonean chartered/aspiring accountants. Indeed, both DB3 and DB4 who currently hold the positions of finance officer and finance and budget officer respectively with two different multinational NGOs allude to this economic motive:

...of course the economic side of it is always there. We are all human beings. Yes my current job well in as much as what I was doing before has a higher profile in terms of the level of people that I meet in government circles but working for [a multinational NGO] outside Sierra Leone to me is like a dream (DB3).

I am one of them you know. It’s about the economics. People are looking for better lives, better salaries you know and we all know ACCA professional accountants; they are in demand everywhere. So if you have a job, an international staff that pays better,

you know people leave the country... You know so that says it all: it's about the economics (DB4).

Cohen (2008) suggests that the development of professional and managerial cadres creates opportunities for Diasporas by allowing greater connectivity within the contemporary globalised economy. Reis (2004: 46) describes how the contemporary diasporic process is stimulated as opportunity-seeking diasporans voluntarily migrate in search of prospects to study, work and/or reside with family abroad. For DB5, the impetus for migrating from Sierra Leone to the UK was to (as he puts it) conquer the ACCA qualification:

I realised that in order for me to conquer the ACCA ... there is no other best place for this than the UK... When I came in 2005...I enrolled with the LCA [London College of Accountancy] which was one of the best at that time. My tuition full time was twice a week and intensive 8am-5pm. When I started classes here I spotted the difference right away; text books, tuition, past papers were all there so everything is left to the student (DB5).

However, despite the initial motivation to conquer ACCA while in the diaspora and despite his articulated merits of studying in the UK compared to Sierra Leone, DB5 was quick to assert that he was yet to conquer the qualification after almost ten years of study in the diaspora. He attributed this to change of environment, culture change and lack of financial sponsorship for his studies:

Definitely change of environment was a big issue for me because it was hard for me to cope with the weather for example for the first year. Also, culture change was an issue you know, coming from a family centred setting back home where even students form study groups which operate like a family that helps each other. But here in the UK you are all alone, in other words you must be focused as an individual to succeed here in the UK. But for me the biggest obstacle is the financial aspect or sponsorship of your course and working at the same time especially if you are a personal financier. Remembering you have to pay your fees annually (DB5).

For another diaspora participant who held the position of senior financial controller at the time of the interviews, the impetus for migrating to the diaspora was a complex mix of family, study, economic and global exposure:



Ah, one of the main reasons was that I came to join my partner who was resident here, but I would say that academic qualification was a major player... So if I can summarise the sort of factors that made me move to the UK I would say: family, academic, economic and international exposure. I mentioned international exposure because within the profession, there are various strands of accountancy that one could specialise in. But within the Sierra Leone setting, there is a limit to that... But within the European setting there are a lot more opportunities for working in various sectors (DB6).

However, like DB5, the initial diaspora experience for DB6 was, as he described it, quite challenging:

Well in the UK it was a lot more challenging because you're coming from a Sierra Leonean background with Sierra Leonean qualifications which in my case were not recognised here at all... Hence it was a case of how to get into the accounting and finance industry in the UK without any of their own qualifications... So I decided that my best bet was obviously to go through an academic qualification here, so I went to Southbank University and did a degree in accounting and finance. Luckily by the time I finished the degree I started applying for accounting and finance related jobs using the UK qualification. So I was lucky enough to pick up a finance job with that qualification in a local government (DB6).

Yet what is noteworthy in the reflection of DB6 is twofold: the first relates to what may be referred to as the 'inferiorisation' of academic qualifications from an erstwhile colonised country by and within the erstwhile coloniser country. This partly explains why almost all interview participants tended to prefer the global qualifications over the local as discussed in section 6.2. The second relates to the way in which he navigated such 'inferiorisation' by opting for a diaspora-based qualification which eventually created the opportunity for an accountancy job in the diaspora. This inferiorisation of the local qualifications was further manifested when DB6 decided to pursue the ACCA professional qualification which according to him was *a major factor* for migrating to the diaspora:

So after that...I felt I needed to push for the chartered qualification. So I started preparing for ACCA exams and with my UK degree I was given some exemptions whereas going back to the Sierra Leone setting, I was granted no exemption for my IPAM qualification even though the course contents were more or less similar to my UK degree (DB6).

Interestingly, unlike DB5 who was yet to complete the ACCA professional qualification and assume an accounting or finance related job, the strategy of attaining a qualification certified by and recognised within the diaspora positioned DB6 for further job opportunities as he remarked:

...from then everything started to fall into place because I had a UK academic qualification, eventually finished my professional qualification and to crown it all I had an accounting and finance job so I was gaining that all important UK work experience. So though it wasn't easy for the first five years or so, I have now been able to move to a few jobs over the last few years based on the experiences and qualifications I have picked up here in the UK (DB6).

Clearly, here, DB6's diaspora experience, though challenging during the earlier period of migration, could be regarded as a successful emancipatory social movement. Similar trajectories of successful diaspora experiences accompanying difficulty at the early stages of migration were also articulated by other participants:

But when I decided to move to London to do my ACCA, honestly I thought it was a simple thing you know, I didn't do a lot of background checks. I thought it was easy you know, you can just come to London, get a professional job you know and get on with your life... If I had known that it was going to be difficult and tough, you know I think I would have thought about it more in detail. Yea, so that's how I found myself in the UK to continue my studies (DB4).

Yet DB4 went on to complete the ACCA professional qualification and worked in the UK for one year before moving to his current role of finance officer with a multinational NGO. However, this success story has not been the experience of some diaspora-based participants like DB7 who resigned from his position as finance supervisor with a bank in Sierra Leone and migrated to the UK in 2006 to complete the ACCA qualification which he had started while in Sierra Leone. Like DB5 and DB6, DB7 struggled through the examination which he finally completed in 2009. However, what is interesting about DB7's diaspora experience is that even though he is now a qualified chartered accountant, he has never worked in an accounting role in the diaspora:

Despite my experience in the banking and finance sector in Sierra Leone I have never been fortunate to get an accounting job here. At the moment I am not doing anything accounting or finance related. I have applied for many accounting and finance jobs even at my current place of work but unfortunately for me, with all my UK qualifications I don't even get an interview (DB7).

Yet what is even more interesting from a diaspora perspective is that despite his initial plan to complete the ACCA qualification in the diaspora and then return to work in Sierra Leone, and even though he is yet to fulfil his dream of getting a top accountancy job in the diaspora, returning home has become a complicated issue for DB7:

When I qualified with ACCA in 2009, my hopes were very high. ...So I thought of enhancing my possibility of getting a top accounting job... by doing an MBA. And by then I had arranged for my wife to join me here so when she came over, we had our first child. So I finished the MBA in 2011 and then we had our second child. The question then was whether I wanted to go back home or not. But you know how it is, once you establish a family with children here the decision to go back home becomes more complicated so it's like going back home is off the agenda for now (DB7).

Another diaspora-based participant claimed to know many Sierra Leonean qualified accountants in the UK who do not want to return home because *"they feel it's better for them to stay in the UK when they are not even practicing accounting"* (DB4). Indeed the issue of continuing to sojourn in the diaspora was a recurring theme among many diaspora-based participants as the following interview extracts illustrate:

But the initial plan was to come join my partner, complete my professional qualification and then go back to Sierra Leone but you know how it is here, one thing leads to another and then before you know it, you no longer feel like going back (DB6).

I am not considering going back to Sierra Leone at the moment. You know a lot of things have changed since I joined my husband here. We now have children who were born here and the only place they know as home is here. They don't even speak our mother tongue so I am not sure it will be in their best interest for me to take them to Sierra Leone in the name of returning home to work (DB2).

And:

So I finished ACCA, and then you know it was another part of life because my main plan in 2003 was come to the UK, study my ACCA and then go back home, that was definitely my plan. I went to Sierra Leone in March-April 2008 [but] I met my wife ...just before that time. And before and after my exam things really changed and I decided that there is no point me going back if I have met somebody whom I want to

stay with for the rest of my life. So that was where I changed my mind completely, that it is better for me to stay here rather than going back (DB8).

These results are consistent with Safran's (1991: 91) suggestion that some diasporans persist and may not want to return home "because although a homeland may exist, it is not a welcoming place with which they can identify politically, ideologically, or socially; or because it would be too inconvenient and disruptive, if not traumatic, to leave the diaspora". For many participants like DB2, DB6, DB7 and DB8 above, establishing a family in the diaspora makes it inconvenient and disruptive to return to Sierra Leone particularly where children are involved. However, for other participants like DB3 and DB4, securing a professional accountancy position and the accompanying socio-economic benefits of diaspora renders the possibility of returning to the homeland more remote.

#### **6.6.4. Conclusion**

This section analysed the concept of diaspora from the articulated experiences of participants both within and outside Sierra Leone. Unlike the traditional narrow conception of diaspora as physical movement of people from a homeland to a foreign country, the evidence presented here reveals what has been conceptualised as 'diaspora effect'. Diaspora effect is derived from Sierra Leone-based participants' articulated desire for emancipatory social movements (Papastergiadis, 1998) beyond the local context. From the perspective of postcolonial theory, this diaspora effect is induced through the participants' encounter and identification with a globally acclaimed professional accountancy qualification that is certified by the British-based ACCA. In that sense, attaining the ACCA qualification within the local context at once engenders the diaspora effect which for some has culminated in physical migration.

The section also reveals nuanced diaspora experiences by participants. The evidence presented here shows that for many participants, the diaspora effect has been transformed into successful

emancipatory movements through migration to the developed world. Some diaspora-based participants had not only become professionally qualified accountants with the ACCA, but had gone on to secure accountancy jobs with multinational companies, NGOs and other highly paid positions. However, the same cannot be asserted about the diaspora experiences of some participants who, even after many years (over a decade for some) of sojourn in the diaspora, are yet to achieve their diaspora aspirations. However, what appears to be common among all diaspora-based participants relates to the uncertainty surrounding any return to Sierra Leone. For some, family and work commitments in the diaspora, while for others securing a professional accountancy positions and the accompanying socio-economic benefits of diaspora, renders the possibility of returning to the homeland more remote.

## **CHAPTER 7: CONCLUSION AND SUGGESTIONS FOR FUTURE RESEARCH**

### **7.1. Introduction**

The aim of this thesis was to gain insight into the development of the accounting professional in a postcolonial context with specific reference to Sierra Leone, an erstwhile British colony which gained independence in 1961. Empirical evidence for the study was drawn from two data sources: questionnaire survey and semi-structured interviews with Sierra Leonean chartered and aspiring accountants that were based within and outside the country at the time of the study. The thesis, and in particular the analysis and interpretation of empirical data, was underpinned by postcolonial theory.

The purpose of this chapter is to synthesise the themes and findings highlighted in the preceding chapters, indicate how the aims and objectives of the study were achieved and draw conclusions and recommendations. The next section (7.2) reviews and summarises the findings of the study vis-à-vis the research objectives and analytical concepts drawn from the theoretical framework. Section 7.3 provides an overall conclusion of the thesis while section 7.4 highlights the contribution made by the study and considers how the accounting professionalisation literature has been advanced. Section 7.5 highlights the limitations of the study and provides some suggestions for future research.

## **7.2. Review of the Empirical Findings**

Four key research objectives were investigated in this study of the model of accounting professionalisation adopted in Sierra Leone and the impact of this model on the accountancy profession and Sierra Leonean chartered/aspiring accountants. These were to:

- i. Examine the current model of accounting professionalisation and implications for the development of accounting professionals in Sierra Leone;
- ii. Investigate the historical and ideological legacies of colonialism that shaped and continue to influence the accounting Professionalisation trajectory in Sierra Leone;
- iii. Explore the perceptions of Sierra Leonean chartered and aspiring accountants of their professional identity in terms of their professional development within Sierra Leone;
- iv. Explore the lived experiences of Sierra Leonean chartered and aspiring accountants in the diaspora and the diaspora effect on accountancy in Sierra Leone.

Analysis and interpretation of the empirical data to achieve these objectives were underpinned by four analytical concepts drawn from postcolonial theory. The rest of this section summarises the key findings of this investigation vis-à-vis the stated objectives.

### **7.2.1. Accounting professionalisation and implications for the development of accounting professionals in Sierra Leone.**

It was highlighted in chapter two that the colonial encounter brought about one of the most decisive historical processes that shaped and continues to influence the cultural, economic, social and political contexts of postcolonial nations. [Johnson and Caygill \(1971 and 1973\)](#); [Johnson \(1973 and 1982\)](#) and [Dyball et al \(2007: 418\)](#) all show that the emergence and subsequent development of accountancy in erstwhile colonies are linked to the expansionist

objective of British colonialism and imperialism. Therefore, being an erstwhile British colony, the accounting professionalisation trajectory in Sierra Leone is inseparable from the country's colonial past, during which the profession of accountancy emerged through the coloniser, and its postcolonial present, given the continued influence of the former coloniser, through the ACCA, on the development of professional accountants in the country.

Chapter five (section 5.6 in particular) showed that the trajectory of accounting professionalisation in Sierra Leone is a product of its colonial past. It was also illustrated in the chapter that the professionalisation project first emerged in Sierra Leone during the colonial era (crucially a year before political independence) through British born and/or trained chartered accountants which culminated in the formation of ICASL in 1988. However, despite the recognition of ICASL as sole promoter and regulator of the profession in Sierra Leone, the prevailing accounting professionalisation processes in the country demonstrates a continuance of colonial link in a postcolonial condition. The model, conceptualised in chapter 6.3 as 'local-global nexus', is characterised by a partnership between ICASL and the British-based 'global body for professional accountants'<sup>12</sup> – the ACCA. This is consistent with [Poullaos and Uche's \(2012: 75\)](#) conjecture that there are both historical and contemporary links between the development of the accountancy profession in the developed and emerging postcolonial world.

Under the current model, the Sierra Leonean aspiring accountant is required to undertake an ACCA system of education and examination with virtually no contribution to the content and process from ICASL apart from their logo appearing on the exam papers for students who attempt the examinations within Sierra Leone<sup>13</sup>. This is against the backdrop of ICASL's

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<sup>12</sup> The ACCA uses this phrase in almost all their official correspondence including their website to describe and/or even distinguish itself from other qualifying associations around the world.

<sup>13</sup> A similar system of printing both the ACCA and ICASL Logos on exam papers was in place for ICASL students taking the ACCA exams outside Sierra Leone. However, this is gradually being abandoned as one interviewee noted.



statutory mandate as regulator and promoter of the profession which encompasses the development of professionally qualified accountants in the country.

The professions literature (chapter three) illustrates that autonomy and control over the development of professional accountants (through education, training, examination and certification) are crucial to any professionalisation project ([Parsons, 1939](#); [Abbott, 1988 and 2002](#); [Freidson, 2000](#); [Larson, 2013](#)). In the UK for example, recognised professional accountancy bodies such as ICAS, ICAEW, CIMA and ACCA all have training, examination and certification schemes which are independently administered and regulated by those bodies. Within Sierra Leone, however, whereas the legal and medical professions have in place autonomous local training and certification systems, in the case of accountancy, this important professionalisation dynamic, which is crucial to the production of professional accountants ([Larson, 2013](#)), has been effectively outsourced by ICASL to the ACCA under the so-called joint examination scheme (see chapter five).

This is paradoxical given that such local-global nexus, as shown in chapter 6.3, is characterised by knowledge-power asymmetry that is always skewed toward the global. Thus an implication for ICASL is that its regulatory authority over the profession and in particular, the professionals produced through that nexus in Sierra Leone is being undermined as ACCA-global increasingly becomes localised. Indeed the analysis show that many participants considered the role of ICASL within the joint-scheme as ACCA's business agent, a mere conduit between local chartered and aspiring accountants and the global qualifying association. As such, even local-based participants consider the ACCA (not ICASL) as their professional body and ICASL as the professional body representing ACCA in Sierra Leone.

The evidence presented in this thesis allows parallels to be drawn between the model of accounting professionalisation in Sierra Leone and those to be found in other erstwhile

colonies. For example, similar trends where ACCA forms alliances with local bodies and ends up subverting the development of the national profession have been observed in other postcolonial nations like Jamaica ([Bakre, 2005 and 2006](#)) and Trinidad and Tobago ([Annisette, 1999 and 2000](#)). Therefore, even though the presence of the local is evident within the global and vice versa, as in the emblematic ICASL-ACCA joint scheme, it is clear from the analysis presented in this thesis that this rather symbolic union has not been radically emancipatory for the local profession, not least because such local-global nexus is almost always a tool of professional imperialism in the hands of the global that comes into play within the local ([Malhotra, 2009](#)).

While the manifest acts of colonialism such as military conquest and the building of formal empires may be easier to recognise, a greater challenge to postcolonial theorisation lies in the recognition of more complex processes of informal empire building ([Gallagher and Robinson, 1952](#); [Johnson, 1982](#); [Nandy, 1983](#)) that characterises the development of accounting professionals in postcolonial nations ([Annisette, 2000](#)). These informal empires may appear as subtle as joint local-global examination schemes, but perhaps equally imperialistic ([Prasad, 2003](#)) with regards to professional ascendancy within postcolonial spaces through the production and dissemination of global accounting knowledge and practices with, in the case of Sierra Leone, negligible local specificities. This may explain why since formation and despite legal recognition and conferral of professional authority, ICASL is yet to develop into a local (and perhaps global) qualifying association capable of independently producing professionally qualified accountants in Sierra Leone.

### **7.2.2. The historical and ideological legacies of colonialism that shaped and continue to influence the accounting professionalisation trajectory in Sierra Leone.**

This objective was conceptualised through the analytical lens of postcolonial psycho-existential complex. An important aspect of this concept is that colonial juxtaposition of the coloniser (perceived as superior) versus the colonised (perceived as inferior) imbued in the colonised a legacy of inferiority complex to the extent that the colonised ceases to be self-directing. As such, even after political independence, the postcolonial subject continues to consider or believe that whatever is Western or global (emanating particularly from the former coloniser country) is superior to the local. [Briston \(1973\)](#) for example describes how the legacies of colonialism have influenced the trajectory of accounting professionalisation in Nigeria and Sri-Lanka to the extent that local professional associations and professionals in these countries continue to regard the British model of professional development as superior and therefore worth emulating.

The analysis in chapter 6.4 showed that despite an explicit regulatory framework which requires Sierra Leonean chartered and aspiring accountants to register and maintain their membership with both ICASL and ACCA, many participants were not continuing members of ICASL at the time of this study. However, all (survey and interview) participants had maintained their ACCA membership. Being part of the Sierra Leone professional accountancy arena, local chartered and aspiring accountants are engaged in defining and redefining their professional status and identity ([Bhabha, 1994](#)). However, such definition and redefinition does not occur in a vacuum; rather, it is to a greater degree influenced by the juxtaposition of the ACCA professional brand (marketed with British and global connotations) and ICASL (considered only as local). The outcome of such juxtaposition in a postcolonial context is almost always skewed in favour of the global. Indeed the analysis showed that most Sierra

Leonean chartered and aspiring accountants consider that authentic professional membership and identity is to be found only in the global association.

Thus among local actors, ACCA-global emerges as a preferred professional body with which to associate their professional identity and status (as global accountant), while ICASL-local has become alien through inconsistent membership subscriptions. This preference for the global over the local is what [David and Okazaki \(2006\)](#) conceptualised as “Colonial Mentality”, that is, a perception of cultural inferiority inculcated into the psyche of the colonised as a consequence of centuries of colonisation. In the context of Filipinos and Filipino-Americans, they posit that colonial mentality “involves an automatic and uncritical rejection of anything Filipino and an automatic and uncritical preference for anything American” ([David and Okazaki, 2006: 241](#)).

However, the empirical evidence presented in this study illustrates how participants attempt to critically evaluate the (non-)benefits of local body membership (for example, lack of global reputation, lack of recognition and employment opportunities) and use these as a basis for preferring the global. Yet it could be argued that such evaluation is always influenced by the presence of a perceived global superior. For colonialism has not only constructed the postcolonial condition, but it informs most interpretations of it (see [Nandy, 1983](#)). Here, the ACCA British and global brand is used as a yardstick for evaluating ICASL; thus the global presence and recognition of ACCA at once ‘inferiorises’ ICASL to the point of undesirability among local actors.

[Johnson and Caygill \(1971\)](#) observed that the establishment of partnerships between British-based professional associations and emerging professional bodies in postcolonial nations meant that British influence was as significant as ever. They went on to suggest that once such local-global nexus has been operationalised, it is often difficult for the local to opt out of the system.

Similarly, [Gallhofer et al \(2011\)](#) argue that despite the persistence of knowledge-power asymmetry between nations, the local would find it very difficult in politico-economic terms to isolate themselves from the global as a consequence of globalisation. Given that the professional accountancy space in postcolonial Sierra Leone is characterised by active involvement of ACCA-global in the education and certification of local chartered and aspiring accountants with the permission and full collaboration ICASL-local, there seems to be no place for one who postulates an either-or choice between the two associations (see [Appiah, 1991](#)).

Clearly, there does exist (see chapter six) some tension between demands for an independent ICASL-administered local professional qualification on the one hand, and the global professional status and prestige of (British-based) ACCA qualifications on the other. However, the empirics unearthed in this investigation show that any move for a local-based accountancy qualification (devoid of ACCA) will be unpopular with local chartered and aspiring accountants which might eventually render such independent professional project untenable. Unsurprisingly therefore, most Sierra Leonean chartered and aspiring accountants consider ICASL as incapable of achieving independence from the ACCA. They consider that any form of separation of the local from the global will result in relevance lost for the local, perhaps to the point of extinction.

### **7.2.3. Perceptions of Sierra Leonean chartered and aspiring accountants of their professional identity in terms of their professional development within Sierra Leone.**

This objective was explored through the analytical lens of postcolonial hybridity. In the sense of postcolonial theory, hybridity is the emergence of a new identity resulting from the interactions and exchanges between two systems or cultures where one is perceived as superior and therefore tends to dominate, while the other is perceived as inferior and therefore tends to be dominated. The prevalence of such hegemonic power-knowledge relations at the site of

colonisation induces the colonised to mimic the coloniser as a form of resistance. However, because mimicry repeats rather than represents, a new cultural identity – the postcolonial hybrid – is produced through ambivalence, uncertainty and a blurring of the assumptions, ideologies, values and cultural boundaries of both coloniser and colonised (Bhabha, 1994; Young, 2003).

It was shown in chapter 6.5 that the processes involved in the development of professional accountants and indeed their professional identities in Sierra Leone is represented by the nexus between the British-based global professional qualifying association – the ACCA and the locally recognised professional body – ICASL. Analysis of perspectives of Sierra Leonean chartered and aspiring accountants showed that this model represents a postcolonial third space where hybrid professional accountants are constructed. At this site, the established polarity between a perceived superior global professional accounting association (ACCA) and the local professional association (ICASL) is challenged and destabilised through the mimic (re)production of professional accountants of hybrid identity – the ‘ACCA (global) certified Sierra Leonean ICASL (local) chartered accountants’.

The empirics show that most participants perceive the ACCA qualification as a means of sufficiently hybridising local accounting students into global accountants. In that sense, their hybrid professional identity is constructed by following an ACCA system of education, examination and qualification endorsed and offered by ICASL under a joint scheme between the two bodies as the preferred route to the development of chartered accountants within Sierra Leone. Upon achieving the ACCA qualification and thus full membership to both ACCA and ICASL, Sierra Leonean chartered accountants invariably consider themselves as ‘global accountants’ irrespective of their location, whether within the local context or outside Sierra Leone – an hybrid professional identity that intermeshes the global with the local.

However, unlike the colonial encounter where lands, bodies and minds were subjugated by force, the evidence analysed in this study reveals that Sierra Leonean chartered and aspiring accountants are not simply gullible victims of professional colonisation by the ACCA. Rather, credence is given to the agency of local actors as they grapple with the intervention of a global (and superior) professional qualifying association into their postcolonial accountancy spaces (Kalua, 2009). In that sense their hybrid professional identities are performatively constructed (Bhabha, 1994) through a shared consciousness (Nandi, 1983) represented by the ACCA qualification. Thus local aspiring accountants take up professional accountancy education in Sierra Leone being aware, a priori, of the potential for hybridity – a process that infers on the postcolonial subject a global (with local) professional status having qualified with ACCA. As such, Sierra Leonean chartered and aspiring accountants are active participants within the third space of hybridity, engaged in a cognitive venture for survival, emancipation and empowerment (Nandy, 1983).

Another important conclusion to be drawn from the analysis relates to the way in which professional identity and authority that transcends beyond the Sierra Leone context is visualised and even asserted by local actors. By attaining professional knowledge and power (qualification and chartered status) that emanates from, is legitimised and is thus highly regarded by the erstwhile coloniser, the Sierra Leonean chartered accountant visualises professional status and power that was once only attained by the global accountant. This is what Bhabha (1994) refers to as turning the gaze of the discriminated back on the eye of power. In that sense, being ACCA qualified displaces any fixed distinctions between local and global accountants since the local becomes a global chartered accountant through hybridisation.

Yet the postcolonial hybrid accountant is neither fully global, nor fully local, limiting his or her ability to be fully assimilated into the global accountancy space or re-assimilated into the

pre-hybrid local space. In other words, the intermeshing of the local with the global produces professional hybrids that are radically changed, or to use Fanon's genetic terms, their phenotype has undergone a distinctive mutation (Fanon, 2008: 10). Unsurprisingly therefore, they find it difficult, if not impossible, to completely fit into the local context given their hybrid identity. This may in part explain why many Sierra Leonean ACCA qualified accountants tend to emigrate and work elsewhere particularly in developed countries such as the UK.

#### **7.2.4. Lived experiences of Sierra Leonean chartered and aspiring accountants in the diaspora and the diaspora effect on accountancy in Sierra Leone.**

While the notion of diaspora is depicted in the postcolonial literature as physical movement of people from a postcolonial homeland to the developed world (Spivak, 1996), the analysis in chapter 6.6 indicates that a pre-diaspora consciousness (Vertovec, 2008) develops among Sierra Leonean chartered and aspiring accountants as they encounter the hybridising force of ACCA-global within their local accountancy space. This pre-diaspora consciousness, which is induced by professional hybridity, engenders the participants' desire for migration – conceptualised as the 'diaspora effect'. As the empirics show, for some professional and aspiring accountants, diaspora effect has been translated into 'diaspora experience' through physical migration. Further, the analysis shows that the diaspora effect does not necessarily produce 'victim diasporans' as propounded by classical theorists (Clifford, 1998; Cohen, 2008). Rather, it produces what could be referred to as 'professional diasporans' in their quest for socio-economic emancipation beyond the local context.

However, although the migration of Sierra Leonean professional diasporans is generally underpinned by the quest for better opportunities abroad (Reis, 2004), the evidence unearthed in this study reveals varieties of diaspora experiences among participants. At one end of the spectrum are those who have realised their diaspora aspirations of socio-economic



emancipation. These are diasporans who have become professionally qualified with the ACCA and have gone on to secure high profile accountancy positions such as senior financial controller and finance officer with multinational organisations based in the diaspora. At the other end of the spectrum are those for whom such emancipation is farfetched even after many years of sojourn in the diaspora. This relates to participants who are yet to attain professional qualification and thus the diaspora aspiration seems to elude them. Yet there is a third category of diasporans somewhere at the mid-point of the spectrum. This relates to participants who have completed the ACCA professional qualification but are yet to secure accountancy-related work in the diaspora.

The paradox however is that although most professional diasporans tended to maintain a connection with what they constantly referred to as home, and despite the varieties of diaspora experiences, returning home was a complicated issue for some, while for others an inconvenient, disruptive and even traumatic event to fathom ([Safran, 1991](#)). Most diaspora-based participants who articulated a desire to return, participate in and contribute to professional development within Sierra Leone also provided plausible reasons as to why returning home may not be possible, at least in the short term. For example, some participants referred to establishment of family in the diaspora, particularly where children are involved, as a sufficient reason to remain in the diaspora. Other participants simply pointed a number of hybridising effects, such as changes in their perception of how accountancy should be practiced (based on their diaspora experiences) compared to how it is being practiced in Sierra Leone, to reject the idea of ever going back home to work as an accountant.

### **7.3. Overall Conclusion**

It has been suggested that professionalisation is not a cultural universal that can be unambiguously transplanted from developed nations, like Britain, to “a wide variety of

receiving cultures” (Johnson, 1973: 284). As a social phenomenon, accounting is influenced by the historical, socio-cultural and politico-economic context within which it develops (Perera, 1989; Lovell and Dixon, 2004; Awayiga, et al., 2010; Sian, 2006 and 2007; Gallhofer and Haslam, 2008; Poullaos and Sian, 2010; and Hopper et al., 2012). This suggests that even though accounting professionalisation models utilised by developed countries may adequately respond to the accounting needs of their respective advanced economies (and even this claim has been contested, see for example Willmott, 1986), the aptness of such accounting systems to emerging postcolonial economies is contestable (Perera, 1989; Briston, 1990; Susela, 1999). This is because the colonial socio-economic and political context which compelled and facilitated the transplantation of accountancy to erstwhile colonies have largely been replaced and continue to evolve post-independence.

However, while other established professions, such as law and medicine, have largely adapted and localised their respective professionalisation models for developing their respective professional practitioners (lawyers and doctors) to respond to the changing legal and socio-political environments, the same cannot be said of the accountancy profession in Sierra Leone. For despite the stark disparity between the UK socio-economic environment and that of Sierra Leone, and despite the symbolic localisation of the professional association ICASL, the country continues to educate, train and certify accountants based on a professionalisation model that emanates from the UK – the ACCA model. Thus contrary to Johnson’s (1973) proposition, ACCA continues to operate in postcolonial Sierra Leone (and indeed in many other erstwhile colonies discussed in chapter three) as though a universal accountancy profession exists across the world (Poullaos and Uche, 2012).

The current model in Sierra Leone – ICASL-ACCA joint scheme for education and certification of professional accountants – has been conceptualised here as local-global nexus.

The study illustrates that the basis for such local-global nexus is to be found in the legacies of colonialism where the local (perceived as inferior to the global) actively seeks such nexus to achieve globality. However, an unintended consequence of such partnership where the global is localised (as illustrated in the case of the ICASL-ACCA partnership) is that the local ends up being co-opted within the global to the extent that the significance (or not) of the existence of the local profession is confined to being a business agent of the global accountancy bourgeoisie, only existing to do the bidding of the global. This is consistent with some of the findings to be found in the extant literature (see for example [Annisette, 1999](#); [Bakre, 2006](#); [Sian, 2006](#); [Poullaos and Uche, 2012](#)).

In the context of this study, it was shown that the ICASL-ACCA partnership for professional education and certification in Sierra Leone is a juxtaposition of a global system versus the local. Thus given the ideological legacies of colonialism – psycho-existential complex – the global emerges as a perceived superior system to which the local aspires. This is because being a British-based global branded professional association, the ACCA qualification exhibits greater professional authority and identity in the minds of local actors and thus provides an authentic basis for preferring the global over the local. This creates a cycle of dependency which is guided by the notion that the British/global model of professionalisation is best and therefore worth emulating.

Through mimicry, ambivalence and the blurring of established oppositional polarities between the local and global – hybridity – the local aspiring accountant emerges as global (as well as local) chartered certified accountant having qualified with ACCA. This hybrid status infers global professional status and identity on the local that is capable of turning “the gaze of the discriminated back on the eye of power” ([Bhabha, 1994: 35](#)) even at the global level. In that sense, the intermeshing of ACCA-global with ICASL-local within the Sierra Leone accountancy space does have emancipatory potential for the individual chartered and aspiring

accountant through hybridity. It is this new hybrid professional identity that produces a diaspora effect which for many culminates in diaspora experience through physical migration.

Thus while the joint ICASL-ACCA scheme develops global accountants within the Sierra Leone accountancy space and may have improved ICASL's global profile, it has to date done little by way of developing ICASL's capacity to ensure the development of a localised profession. This does have significant implications for the local profession not least because many of the hybrid professional accountants who could potentially drive the local profession forward end up in the diaspora which leaves the local profession in a weaker state. Furthermore, given the established link between a robust accountancy profession and sustainable economic development ([IFAC, 2015](#)), such professional diasporisation could negatively impact on the country's economic development. In sum, Sierra Leone, like many other emerging postcolonial nations to be found in the literature, has failed to establish an accounting professionalisation model that develops professional accountants (through contextualised professional education and training) that meets the specific accounting needs of its growing economy.

To counter this trend, perhaps ICASL should look more closely at the possibility of becoming the local qualifying association it was established to be in the first place. The paradox however is that both the local and the global have become increasingly intertwined within the Sierra Leone accountancy domain to the extent that an ICASL independence from ACCA may result in relevance lost for the local profession. Clearly, the main motivation for undertaking professional accountancy qualification, as articulated by both the survey respondents and interview participants, relates to the global professional dimension which the current ICASL-ACCA nexus provides within the local. As such, the professional independence proposed here for ICASL may be difficult to operationalise not least because the professional accountants, as individuals who constitute the profession, clearly prefer the global over the local; not to

mention ICASL's unwillingness to break the partnership in the name of independence in the profession (see chapter five).

#### **7.4. Contribution of the Study**

This study makes empirical and theoretical contributions to the extant accounting literature. At the empirical level, this study contributes to the growing literature on accounting professionalisation which in the past has been based on developed countries, dominated by studies of Anglo-American occupations ([Abbott, 2002](#)). Over the last two decades however, studies of accountancy development conducted from the perspective of postcolonial economies have gained traction (see for example, [Wallace, 1992](#); [Annisette, 1999 and 2000](#); [Uche, 2002 and 2007](#); [Sian, 2006, 2007 and 2010](#); [Bakre, 2005, 2006 and 2010](#); [Yapa, 2006 and 2010](#); [Poullaos and Sian, 2010](#); and [Poullaos and Uche, 2012](#)). These studies show how professional bodies in postcolonial countries emerged as a pivot of those of the former coloniser ([Wallace, 1992](#); [Uche, 2002 and 2007](#)), how colonial and imperial links between local and global (particularly those of erstwhile coloniser) professional bodies tend to subvert the nationalist goal of the local profession ([Annisette, 1999 and 2000](#)) and how such imperial links have rendered localisation of accountancy as failed projects ([Bakre, 2005 and 2006](#)).

However, these studies primarily focus on the institutional arrangements of the accountancy profession, considering the professional structures, associated regulatory mechanisms and professionalisation processes. While informative, such focus on the profession fails to engage with the way in which colonial intervention (in the form of cross-border transfer of professionalisation models from the former coloniser countries) into postcolonial accountancy spaces can have direct and mutable implications for the development of the professional accountant within their respective local contexts. As such, little is known about the professional identity and practice of chartered and aspiring accountants that are constructed by and through

these professional body arrangements. This study extends this growing body of literature by focussing on the development of the individual accountant in relation to the current accounting professionalisation model in Sierra Leone. It does so by presenting data on perceptions of Sierra Leonean chartered and aspiring accountants of their professional status, identities and career aspirations both within and outside Sierra Leone.

At the theoretical level, the extant accounting literature on the development of the accountancy profession in the postcolonial world mainly implicate the theoretical lenses of colonialism and imperialism ([Annisette, 1999 and 2000](#)), capitalism and economic integration ([Bakre, 2006](#)), theories of professional development ([Uche, 2002 and 2007](#)) and neo-Weberian concept of closure ([Sian, 2006](#)). However, none of these studies attempt to theorise the accountancy domain within their respective local contexts as a continuing postcolonial condition of ambivalence, accommodation and resistance – a postcolonial site of hybridity and diaspora. This study contributes to this body of literature by demonstrating how postcolonial theory can effectively be mobilised to understand the nature and development of the accountancy profession and in particular, the development of professional accountants in the postcolonial world by presenting data from Sierra Leone.

In doing so, the study offers a new theoretical meaning to the contemporary institutional arrangements that characterises the accountancy profession in many emerging postcolonial countries and Sierra Leone in particular, as a postcolonial ‘local-global nexus’ in which the local is co-opted within the global as a consequence of hegemonic professional knowledge (and power) dynamics within the local accountancy space. In addition, this study offers a new theoretical meaning to the current professionalisation processes by and through which professional accountants are constructed in Sierra Leone (and perhaps other postcolonial countries with similar models) as a postcolonial third space in which the intermeshing of the

local with the global engenders local constructions of the global – hybrid accountants – that assume global (and local) professional status and identity both within Sierra Leone and in the diaspora.

## **7.5. Limitations of the Study and Suggestions for Future Research**

The empirical data analysed and presented in this thesis were drawn from both online survey and semi-structured interview sources. The limitations of each data elicitation method and how the complementary strengths of both approaches offset their different weaknesses within a mixed methods research approach were discussed in chapter four. However, some limitations to be discussed here relates to certain factors that influenced the elicitation of data. The first limitation concerns access to participants. The collection of both survey and interview data, as was initially planned, would have involved the researcher travelling to where the participants are located, in this case Sierra Leone. However, as noted in chapter four, the outbreak and widespread of EVD prevented this. To mitigate this limitation, the ACCA was approached for access to their Sierra Leonean registered members and students who make up the population of this study. However, while the ACCA provided the access, the sample consisted of only those who had agreed to receive third-party emails. This meant that access to the entire population was not possible.

As noted in chapter four, the questionnaires utilised in this study were constructed on the basis of the researcher's presence in Sierra Leone. As such, the sampling frame for the study at the time included professionally qualified accountants and students studying for a professional qualification and accounting academics and students at IPAM, University of Sierra Leone. However, given the EVD epidemic in the country at the time of this study, access to accounting academics and students was not possible as all universities were closed at the time. Hence a number of the survey questions (see appendix 1) which aimed at eliciting data on, for example,

university accounting education do not feature in this study. Thus future research could investigate this further, as well as university-profession link (if any) in terms of accounting education and any impact this may have on the overall development of professional accountants in the country.

Another limitation of this study is its focus on the perceptions of men who make up 94% of participants, despite considerable effort by the researcher to generate evidence that reflected the gender split in the sample identified for the study. For example, only one out of seven female respondents who had initially indicated their willingness to be interviewed and provided their details in the survey, was actually willing to be interviewed. These limitations therefore call for further research that could investigate gender in more detail to identify similarities and differences in gendered experiences and perceptions within the Sierra Leone context, as well as other national contexts.

This study shows that an important aspect of the partnership agreement which formalised the ICASL-ACCA joint scheme in 1993 was a three-stage strategy that would have, over a five-year period, seen ICASL through to independence in the profession. However, over two decades later, the implementation of the agreement is still at stage one. It would be interesting to investigate, both from the perspectives of ICASL and ACCA, the reasons for the lack of progress at stages two and three.

Although the empirics analysed here are confined to Sierra Leone, its findings have some theoretical and methodological implications for further research in the development of accountancy. First, it allows comparisons with similar research in emerging postcolonial nations. There are a number of studies that recognise the impact of the legacies of colonialism ([Annisette, 2000](#); [Poullaos and Uche, 2012](#)) and the influence of global (particularly former colonial) professional accountancy bodies on the development of accountancy in erstwhile



colonies ([Bakre, 2006](#), [Sian, 2006](#)). Exploring these postcolonial theoretical concepts using empirics from other national contexts could be useful in identifying similarities and differences with the results presented here.

## Appendices

### Appendix 1: Copy of questionnaire administered to aspiring accountants.

Note: As indicated in chapter four, the survey was administered electronically using Survey Monkey software. Hence the questionnaires looked different on the online pages from how it is presented here.

#### Participant Information

##### Dear Participant

Many thanks for agreeing to take part in this survey. The survey is part of a research to analyse the development of the accountancy profession and the model of accounting education in developing countries with specific reference to Sierra Leone.

It is expected that this questionnaire should take approximately 15 minutes to complete. All responses are confidential and will remain anonymous. All information will be analysed for the purpose of this study only and will be stored securely and confidentially.

Thank you for responding to this survey.

#### Section A: The Accountancy Profession

This section attempts to gather data on the current state of the accountancy profession in Sierra Leone.

1. How would you describe your current role?

- ☐ Professionally qualified accountant
- ☐ Exam qualified but still to complete practical experience
- ☐ Student studying for professional qualification

Other (please specify)

2. What is your registration status with the Institute of Chartered Accountants of Sierra Leone (ICASL)?

- ☐ Currently registered with ICASL
- ☐ Never registered with ICASL
- ☐ Registered in the past but not currently registered with ICASL

**3. How would you describe your membership status with ICASL?**

- ☐ Fellow (FCA)
- ☐ Associate (ACA)
- ☐ Student member

Other (please specify)

**4. How close do you feel to ICASL? Please rate your answer on a scale ranging from 7 (very close) to 1 (not at all close).**

7 = very close	6	5	4	3	2	1 = not at all close
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**5. Please select the most important factor that motivated you to choose accountancy as your profession.**

- ☐ Encouragement by family
- ☐ Status of the profession
- ☐ Good job opportunity
- ☐ Encouragement by school or university

Other (please specify)

**6. How familiar are you with the activities of ICASL? Please rate your answer on a scale ranging from 7 (very familiar) to 1 (not at all familiar).**

7 = very familiar	6	5	4	3	2	1 = not at all familiar
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**7. How would you rate the role of ICASL as regulator of the accountancy profession in Sierra Leone? Please rate your answer on a scale ranging from 7 (extremely good) to 1 (extremely poor).**

7 = extremely good	6	5	4	3	2	1 = extremely poor
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**8.** How well organised is the accountancy profession in Sierra Leone? Please rate your answer on a scale ranging from 7 (very well organised) to 1 (very poorly organised).

7 = very well organised	6	5	4	3	2	1 = very poorly organised
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**9.** How well regulated is professional accountancy practice in Sierra Leone? Please rate your answer on a scale ranging from 7 (very well regulated) to 1 (very poorly regulated)

7 = very well regulated	6	5	4	3	2	1 = very poorly regulated
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**10.** Below is a list of statements that are considered in the literature to be relevant to the accountancy profession in developing countries. Please indicate the extent to which you agree or disagree with each statement regarding the accountancy profession in Sierra Leone.

	Strongly Agree	Agree	Neither Agree nor Disagree	Disagree	Strongly Disagree	Don't Know
There is a lack of strong national professional accountancy body.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is a shortage of qualified accountants in all areas of accounting.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The national professional accounting body has low status.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The framework for implementing professional ethics is inadequate.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The profession is highly dependent on overseas qualifying associations.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is a lack of co-operation between the national profession and national educational institutions.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is a shortage of professional accounting training institutions.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is a lack of funds for professional accounting development programmes.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

11. In a few words, please state any other factors that you think may be relevant to the development of the accountancy profession in Sierra Leone.

## Section B: Accounting Education

This section attempts to gather data on the model of accounting education in Sierra Leone.

12. Did you study accounting at secondary school?

☐ Yes

☐ No

13. What is the name of the last secondary school you attended?

14. What are the main accounting and business subjects you studied at secondary school?

15. Did you study accounting at college or other training institute before registering for your professional qualification?

☐ Yes

☐ No

16. What is the name of the college or institute you attended?

17. What is the title of the qualification you were awarded at college or institute?

18. What were the main accounting and business subjects you studied at college or institute?

19. Did you study accounting at university before registering for professional education?

☐ Yes

☐ No

**20.** What is the name of the university you attended?

**21.** What is the title of the degree you were awarded at university (example, BSc in Applied Accounting, Masters in Finance and Accounting)?

**22.** How did you first register for your professional accountancy education?

☐ I registered through the ICASL- ACCA partnership in Sierra Leone.

☐ I registered directly with the ACCA.

Other (please specify)

**23.** Which year did you first register with the ACCA?

**24.** How easy is it to register for professional accountancy education in Sierra Leone? Please rate your answer on a scale ranging from 7 (extremely easy) to 1 (extremely difficult)

7 = extremely easy	6	5	4	3	2	1 = extremely difficult
<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>

**25.** Were you offered exemptions by the ACCA at the time of registration?

☐ Yes

☐ No

**26.** Please select the papers for which you were granted exemptions.

☐ F1 - Accountant in Business

☐ F4 - Corporate and Business Law

☐ F7 - Financial Reporting

☐ F2 - Management Accounting

☐ F5 - Performance Management

☐ F8 - Audit and Assurance

☐ F3 - Financial Accounting

☐ F6 - Taxation

☐ F9 - Financial Management

**27. Please select all ACCA exam papers you have passed (including all exemptions granted) from the time of registration to now.**

- |  |   |   |
|--|---|---|
| <input type="checkbox"/> F1 - Accountant in Business     | <input type="checkbox"/> F7 - Financial Reporting         | <input type="checkbox"/> P4 - Advanced Financial Management   |
| <input type="checkbox"/> F2 - Management Accounting      | <input type="checkbox"/> F8 - Audit and Assurance         | <input type="checkbox"/> P5 - Advanced Performance Management |
| <input type="checkbox"/> F3 - Financial Accounting       | <input type="checkbox"/> F9 - Financial Management        | <input type="checkbox"/> P6 - Advanced Taxation               |
| <input type="checkbox"/> F4 - Corporate and Business Law | <input type="checkbox"/> P1 - Governance, Risk and Ethics | <input type="checkbox"/> P7 - Advanced Audit and Assurance    |
| <input type="checkbox"/> F5 - Performance Management     | <input type="checkbox"/> P2 - Corporate Reporting         |   |
| <input type="checkbox"/> F6 - Taxation                   | <input type="checkbox"/> P3 - Business Analysis           |   |

**28. In your experience, what are the advantages of studying for a professional accountancy qualification?**

**29. How do you currently undertake your studies for the ACCA professional exams?**

- ☐ I attend lectures for the ACCA exams
- ☐ I study on my own for the ACCA exams

Other (please specify)

**30. Which of the following would you consider as barriers to professional accountancy education in Sierra Leone? (Please select all that apply.)**

- ☐ Availability of institutions offering appropriate tuition
- ☐ Availability of internet connection
- ☐ Availability of strong professional leadership
- ☐ Availability of trained and qualified lecturers
- ☐ Availability of up-to-date textbooks
- ☐ Cost of professional studies and exams
- ☐ Distance from tuition and examination centres
- ☐ Structure of professional education

Other (please specify)

**31.** Which of the following factors would you consider as the HIGHEST barrier to professional accountancy education in Sierra Leone? (please select one.)

- ☐ Availability of institutions offering appropriate tuition
- ☐ Availability of internet connection
- ☐ Availability of strong professional leadership
- ☐ Availability of trained and qualified lecturers
- ☐ Availability of up-to-date textbooks
- ☐ Cost of professional studies and exams
- ☐ Distance from tuition and examination centres
- ☐ Structure of professional education

Other (please specify)

**32.** How close do you feel to the ACCA? Please rate your answer on a scale ranging from 7 (very close) to 1 (not at all close).

7 = very close	6	5	4	3	2	1 = not at all close
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**33.** How easy is it to get the resources needed for professional studies in Sierra Leone?

- ☐ Very easy
- ☐ Easy
- ☐ Neither easy nor difficult
- ☐ Difficult
- ☐ Very difficult

**34.** How would you rate the quality of tuition/lectures provided for accountancy students in Sierra Leone? Please rate your answer on a scale ranging from 7 (very high quality) to 1 (very low quality).

7 = very high quality	6	5	4	3	2	1 = very low quality
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**35.** How familiar are you with the ICASL- ACCA partnership for professional education in Sierra Leone? Please rate your answer on a scale ranging from 7 (very familiar) to 1 (not at all familiar).

7 = very familiar	6	5	4	3	2	1 = not at all familiar
<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>



**36.** In a few words, what are your thoughts about the ICASL- ACCA partnership?

**37.** How satisfied are you with the current system of professional accounting education in Sierra Leone?

- ☐ Very Satisfied
- ☐ Satisfied
- ☐ Neither satisfied nor dissatisfied
- ☐ Dissatisfied
- ☐ Very dissatisfied

**38.** Do you currently undertake your studies for professional qualification in Sierra Leone?

- ☐ Yes
- ☐ No

**39.** How would you describe your experience of studying for a professional qualification in Sierra Leone?

- ☐ Extremely good
- ☐ Very good
- ☐ Good
- ☐ Bad
- ☐ Very bad
- ☐ Extremely bad

**40.** In which country do you currently undertake your studies for professional qualification?

**41.** Do you intend to return to work in Sierra Leone after you qualify as professional accountant?

- ☐ Yes
- ☐ No

**42.** In a few words, please explain why you may wish to stay and work in Sierra Leone or leave to work elsewhere after you qualify.

**43.** Below is a list of factors that are considered in the literature to be relevant to accounting education in developing countries. Please indicate the extent to which you agree or disagree with each of the factors regarding university accounting education in Sierra Leone?

	Strongly Agree	Agree	Neither Agree nor Disagree	Disagree	Strongly Disagree	Don't know
There is a lack of sufficient qualified accounting academics.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is a lack of professional development opportunities for accounting academics.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Accounting textbooks used for teaching are outdated.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Library resources are inadequate.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is a shortage of universities that offer degrees in accounting.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The use of information technology in teaching and learning is inadequate.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is a lack of local accounting education research publications.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is a lack of co-operation between accounting academics and practitioners.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**44.** In a few words, please state any other factors that you think may be relevant to accounting education in Sierra Leone.

**45.** How involved is ICASL in university accounting education in Sierra Leone? Please rate your answer on a scale ranging from 7 (highly involved) to 1 (not at all involved).

7 = highly involved	6	5	4	3	2	1 = not at all involved
<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>

**46.** How involved is ACCA in university accounting education in Sierra Leone? Please rate your answer on a scale ranging from 7 (highly involved) to 1 (not at all involved).

7 = highly involved	6	5	4	3	2	1 = not at all involved
<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>

## Section C: Improving Accounting Education and the Profession

This section attempts to gather data on strategies that could be implemented to improve on the current state of accounting education and the profession in Sierra Leone.

47. Below is a list of strategies that are considered in the literature to be important for improving accounting education and the profession in developing countries. In your opinion, how important are each of the strategies for improving accounting education and the profession in Sierra Leone?

	Extremely important	Important	Neither important nor unimportant	Unimportant	Extremely unimportant
Hiring sufficient accounting academics.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Encouraging partnership between universities and the profession.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Providing practical training to accounting students during their university education.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Developing national professional accounting examinations and certification.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Developing professional accreditation schemes for local accounting degrees.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Encouraging accounting graduates to enter the profession.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Promoting the use of information technology in learning and teaching accounting.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Requiring and providing continuing education for all qualified accountants.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Setting and implementing professional ethics.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Encouraging participation of certified accountants in the activities of the profession.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**48.** In a few words, please state any other strategies that you think may be relevant to improving accounting education and the profession in Sierra Leone.

**49.** In a few words, how would you define a profession?

#### **Section D: Personal Profile**

**This section attempts to gather some personal data about yourself. This will help to correctly classify your answers for the purposes of this research. Your personal details will be kept completely confidential and cannot be used to identify you.**

**50.** Please indicate your gender.

- ☐ Female
- ☐ Male
- ☐ Rather not say

**51.** Which category below includes your age?

- ☐ 19 or younger
- ☐ 20 - 29
- ☐ 30 - 39
- ☐ 40 - 49
- ☐ 50 - 59
- ☐ 60 or over

**52.** What is your nationality?

- ☐ Sierra Leonean
- ☐ Other nationality

**53. What is your region of origin?**

- ☐ Western Area
- ☐ Northern Province
- ☐ Southern Province
- ☐ Eastern Province
- ☐ Don't Know

**54. Please indicate below your tribe/ethnicity.**

**55. Please briefly explain whether your tribe or ethnic background has helped or hindered your progress through accountancy education and the profession.**

**56. Please briefly explain whether your gender has helped or hindered your progress through accountancy education and the profession.**

**57. Would you be willing to be contacted to arrange an interview to discuss these issues in more depth?**

- ☐ Yes
- ☐ No

**58. At what email address would you like to be contacted?**

**Thank you for completing this survey. Please click "DONE" to submit.**

## Appendix 4b: Copy of questionnaire administered to chartered accountants

### Participant Information

Dear Participant

Many thanks for agreeing to take part in this survey. The survey is part of a research to analyse the development of the accountancy profession and the model of accounting education in developing countries with specific reference to Sierra Leone.

It is expected that this questionnaire should take approximately 15 minutes to complete. All responses are confidential and will remain anonymous. All information will be analysed for the purpose of this study only and will be stored securely and confidentially.

Thank you for responding to this survey.

### Section A: The Accountancy Profession

This section attempts to gather data on the current state of the accountancy profession in Sierra Leone.

1. How would you describe your current role?

- ☐ Professionally qualified accountant
- ☐ Exam qualified but still to complete practical experience
- ☐ Student studying for professional qualification

Other (please specify)

2. What is your registration status with the Institute of Chartered Accountants of Sierra Leone (ICASL)?

- ☐ Currently registered with ICASL
- ☐ Never registered with ICASL
- ☐ Registered in the past but not currently registered with ICASL

**3. How would you describe your membership status with ICASL?**

- ☐ Fellow (FCA)
- ☐ Associate (ACA)
- ☐ Student member

Other (please specify)

**4. How close do you feel to ICASL? Please rate your answer on a scale ranging from 7 (very close) to 1 (not at all close).**

7 = very close	6	5	4	3	2	1 = not at all close
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**5. Please select the most important factor that motivated you to choose accountancy as your profession.**

- ☐ Encouragement by family
- ☐ Status of the profession
- ☐ Good job opportunity
- ☐ Encouragement by school or university

Other (please specify)

**6. How familiar are you with the activities of ICASL? Please rate your answer on a scale ranging from 7 (very familiar) to 1 (not at all familiar).**

7 = very familiar	6	5	4	3	2	1 = not at all familiar
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**7. How would you rate the role of ICASL as regulator of the accountancy profession in Sierra Leone? Please rate your answer on a scale ranging from 7 (extremely good) to 1 (extremely poor).**

7 = extremely good	6	5	4	3	2	1 = extremely poor
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

8. How well organised is the accountancy profession in Sierra Leone? Please rate your answer on a scale ranging from 7 (very well organised) to 1 (very poorly organised).

7 = very well organised	6	5	4	3	2	1 = very poorly organised
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

9. How well regulated is professional accountancy practice in Sierra Leone? Please rate your answer on a scale ranging from 7 (very well regulated) to 1 (very poorly regulated)

7 = very well regulated	6	5	4	3	2	1 = very poorly regulated
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

10. Below is a list of statements that are considered in the literature to be relevant to the accountancy profession in developing countries. Please indicate the extent to which you agree or disagree with each statement regarding the accountancy profession in Sierra Leone.

	Strongly Agree	Agree	Neither Agree nor Disagree	Disagree	Strongly Disagree	Don't Know
There is a lack of strong national professional accountancy body.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is a shortage of qualified accountants in all areas of accounting.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The national professional accounting body has low status.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The framework for implementing professional ethics is inadequate.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The profession is highly dependent on overseas qualifying associations.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is a lack of co-operation between the national profession and national educational institutions.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is a shortage of professional accounting training institutions.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is a lack of funds for professional accounting development programmes.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>



11. In a few words, please state any other factors that you think may be relevant to the development of the accountancy profession in Sierra Leone.

## Section B: Accounting Education

This section attempts to gather data on the model of accounting education in Sierra Leone.

12. Did you study accounting at secondary school?

☐ Yes

☐ No

13. What is the name of the last secondary school you attended?

14. What are the main accounting and business subjects you studied at secondary school?

15. Did you study accounting at college or other training institute before registering for your professional qualification?

☐ Yes

☐ No

16. What is the name of the college or institute you attended?

17. What is the title of the qualification you were awarded at college or institute?

18. What were the main accounting and business subjects you studied at college or institute?

19. Did you study accounting at university before registering for professional education?

☐ Yes

☐ No

**20.** What is the name of the university you attended?

**21.** What is the title of the degree you were awarded at university (example, BSc in Applied Accounting, Masters in Finance and Accounting)?

**22.** How did you first register for your professional accountancy education?

☐ I registered through the ICASL- ACCA partnership in Sierra Leone.

☐ I registered directly with the ACCA.

Other (please specify)

**23.** Which year did you first register with the ACCA?

**24.** How easy is it to register for professional accountancy education in Sierra Leone? Please rate your answer on a scale ranging from 7 (extremely easy) to 1 (extremely difficult)

7 = extremely easy	6	5	4	3	2	1 = extremely difficult
<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>

**25.** Were you offered exemptions by the ACCA at the time of registration?

☐ Yes

☐ No

**26.** Please select the papers for which you were granted exemptions.

☐ F1 - Accountant in Business

☐ F4 - Corporate and Business Law

☐ F7 - Financial Reporting

☐ F2 - Management Accounting

☐ F5 - Performance Management

☐ F8 - Audit and Assurance

☐ F3 - Financial Accounting

☐ F6 - Taxation

☐ F9 - Financial Management

**27.** Please select all ACCA exam papers you have passed (including all exemptions granted) from the time of registration to now.

- |  |   |   |
|--|---|---|
| <input type="checkbox"/> F1 - Accountant in Business     | <input type="checkbox"/> F7 - Financial Reporting         | <input type="checkbox"/> P4 - Advanced Financial Management   |
| <input type="checkbox"/> F2 - Management Accounting      | <input type="checkbox"/> F8 - Audit and Assurance         | <input type="checkbox"/> P5 - Advanced Performance Management |
| <input type="checkbox"/> F3 - Financial Accounting       | <input type="checkbox"/> F9 - Financial Management        | <input type="checkbox"/> P6 - Advanced Taxation               |
| <input type="checkbox"/> F4 - Corporate and Business Law | <input type="checkbox"/> P1 - Governance, Risk and Ethics | <input type="checkbox"/> P7 - Advanced Audit and Assurance    |
| <input type="checkbox"/> F5 - Performance Management     | <input type="checkbox"/> P2 - Corporate Reporting         |   |
| <input type="checkbox"/> F6 - Taxation                   | <input type="checkbox"/> P3 - Business Analysis           |   |

**28.** What is your current membership status with the ACCA?

- ☐ FCCA (Fellow member)
- ☐ ACCA (Fully qualified member)
- ☐ Affiliate (Exam qualified but still to complete practical experience)
- ☐ CAT (Certified Accounting Technician)

Other (please specify)

**29.** Which year did you qualify as a professional accountant?

**30.** In your experience, what are the advantages of studying for a professional accountancy qualification?

**31.** Which of the following would you consider as barriers to professional accountancy education in Sierra Leone? (Please select all that apply.)

- ☐ Availability of institutions offering appropriate tuition
- ☐ Availability of internet connection
- ☐ Availability of strong professional leadership
- ☐ Availability of trained and qualified lecturers
- ☐ Availability of up-to-date textbooks
- ☐ Cost of professional studies and exams
- ☐ Distance from tuition and examination centres
- ☐ Structure of professional education

Other (please specify)

**32.** Which of the following factors would you consider as the HIGHEST barrier to professional accountancy education in Sierra Leone? (please select one.)

- ☐ Availability of institutions offering appropriate tuition
- ☐ Availability of internet connection
- ☐ Availability of strong professional leadership
- ☐ Availability of trained and qualified lecturers
- ☐ Availability of up-to-date textbooks
- ☐ Cost of professional studies and exams
- ☐ Distance from tuition and examination centres
- ☐ Structure of professional education

Other (please specify)

**33.** How close do you feel to the ACCA? Please rate your answer on a scale ranging from 7 (very close) to 1 (not at all close).

7 = very close	6	5	4	3	2	1 = not at all close
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**34.** How easy is it to get the resources needed for professional studies in Sierra Leone?

- ☐ Very easy
- ☐ Easy
- ☐ Neither easy nor difficult
- ☐ Difficult
- ☐ Very difficult

**35.** How would you rate the quality of tuition/lectures provided for accountancy students in Sierra Leone? Please rate your answer on a scale ranging from 7 (very high quality) to 1 (very low quality).

7 = very high quality	6	5	4	3	2	1 = very low quality
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**36.** How familiar are you with the ICASL- ACCA partnership for professional education in Sierra Leone? Please rate your answer on a scale ranging from 7 (very familiar) to 1 (not at all familiar).

7 = very familiar	6	5	4	3	2	1 = not at all familiar
<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>

**37.** In a few words, what are your thoughts about the ICASL- ACCA partnership?

**38.** How satisfied are you with the current system of professional accounting education in Sierra Leone?

- ☐ Very Satisfied
- ☐ Satisfied
- ☐ Neither satisfied nor dissatisfied
- ☐ Dissatisfied
- ☐ Very dissatisfied

**39.** Did you undertake your studies for professional qualification in Sierra Leone?

- ☐ Yes
- ☐ No

**40.** How would you describe your experience of studying for a professional qualification in Sierra Leone?

- ☐ Extremely good
- ☐ Very good
- ☐ Good
- ☐ Bad
- ☐ Very bad
- ☐ Extremely bad

**41.** Do you currently work in Sierra Leone?

- ☐ Yes
- ☐ No

**42.** In which country do you currently work?

**43.** Do you intend to return to work in Sierra Leone?

- ☐ Yes
- ☐ No

**44.** In a few words, please explain what influenced your decision to stay and work in Sierra Leone OR leave to work elsewhere.

**45.** Below is a list of factors that are considered in the literature to be relevant to accounting education in developing countries. Please indicate the extent to which you agree or disagree with each of the factors regarding university accounting education in Sierra Leone?

	Strongly Agree	Agree	Neither Agree nor Disagree	Disagree	Strongly Disagree	Don't know
There is a lack of sufficient qualified accounting academics.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is a lack of professional development opportunities for accounting academics.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Accounting textbooks used for teaching are outdated.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Library resources are inadequate.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is a shortage of universities that offer degrees in accounting.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The use of information technology in teaching and learning is inadequate.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is a lack of local accounting education research publications.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is a lack of co-operation between accounting academics and practitioners.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**46.** In a few words, please state any other factors that you think may be relevant to accounting education in Sierra Leone.

**47.** How involved is ICASL in university accounting education in Sierra Leone? Please rate your answer on a scale ranging from 7 (highly involved) to 1 (not at all involved).

7 = highly involved	6	5	4	3	2	1 = not at all involved
<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>

**48.** How involved is ACCA in university accounting education in Sierra Leone? Please rate your answer on a scale ranging from 7 (highly involved) to 1 (not at all involved).

7 = highly involved	6	5	4	3	2	1 = not at all involved
<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>

## Section C: Improving Accounting Education and the Profession

This section attempts to gather data on strategies that could be implemented to improve on the current state of accounting education and the profession in Sierra Leone.

49. Below is a list of strategies that are considered in the literature to be important for improving accounting education and the profession in developing countries. In your opinion, how important are each of the strategies for improving accounting education and the profession in Sierra Leone?

	Extremely important	Important	Neither important nor unimportant	Unimportant	Extremely unimportant
Hiring sufficient accounting academics.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Encouraging partnership between universities and the profession.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Providing practical training to accounting students during their university education.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Developing national professional accounting examinations and certification.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Developing professional accreditation schemes for local accounting degrees.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Encouraging accounting graduates to enter the profession.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Promoting the use of information technology in learning and teaching accounting.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Requiring and providing continuing education for all qualified accountants.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Setting and implementing professional ethics.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Encouraging participation of certified accountants in the activities of the profession.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>



**50.** In a few words, please state any other strategies that you think may be relevant to improving accounting education and the profession in Sierra Leone.

**51.** In a few words, how would you define a profession?

#### **Section D: Personal Profile**

**This section attempts to gather some personal data about yourself. This will help to correctly classify your answers for the purposes of this research. Your personal details will be kept completely confidential and cannot be used to identify you.**

**52.** Please indicate your gender.

- ☐ Female
- ☐ Male
- ☐ Rather not say

**53.** Which category below includes your age?

- ☐ 19 or younger
- ☐ 20 - 29
- ☐ 30 - 39
- ☐ 40 - 49
- ☐ 50 - 59
- ☐ 60 or over

**54.** What is your nationality?

- ☐ Sierra Leonean
- ☐ Other nationality

**55.** What is your region of origin?

- ☐ Western Area
- ☐ Northern Province
- ☐ Southern Province
- ☐ Eastern Province
- ☐ Don't Know

**56.** Please indicate below your tribe/ethnicity.

**57.** Please briefly explain whether your tribe or ethnic background has helped or hindered your progress through accountancy education and the profession.

**58.** Please briefly explain whether your gender has helped or hindered your progress through accountancy education and the profession.

**59.** Would you be willing to be contacted to arrange an interview to discuss these issues in more depth?

- ☐ Yes
- ☐ No

**60.** At what email address would you like to be contacted?

**Thank you for completing this survey. Please click "DONE" to submit.**

## **Appendix 2: The interview schedule utilised.**

### **1. Personal Data:**

- Can you tell me a little about yourself?

### **2. Accounting Development in SL:**

#### *2.1. Focus on personal experiences*

- What motivated you to choose accountancy as your profession?
- How did you register for professional education?
- What is your current membership status with ICASL? If not yet a member, any intention to register?
- How would you describe your relationship with ICASL
- How would you describe your relationship with ACCA
- Could you talk a little about your experiences as a student of ICASL/ACCA – from the time of registration to now or time of qualification?
- How would you describe the professional community in SL?

#### *2.2. Focus on past and future career plans*

- What are the reasons that influenced your decision to train and/or work outside Sierra Leone?
- How did you decide on where to live and work (e.g. the UK)
- How difficult was it to leave SL to...?
- Could you talk a little about your experiences of living and studying/working in (or outside) Sierra Leone
- Do you intend to go back and work in Sierra Leone? If yes/not, why?
  - Do you have concerns about going back and settling into the professional community in SL?

#### *2.3. Focus on personal preferences*

- What are your views on the current state of the accountancy profession in SL?
- What are your thoughts on ICASL being the only recognised body for promoting and regulating the profession in SL?
- What are your thoughts on ICASL's policy for qualified accountants (whether with the ACCA, CIMA or other) to maintain full membership with them before practicing in SL?
- Could you comment on ICASL's plan to become an independent qualifying association?
- In terms of your professional education, would prefer or have preferred a solely run ICASL examinations? If yes/not, why?
- If you had a choice of professional membership with either ICASL or ACCA, what would be your preference? VI – explore the respondent's preference:

- What reasons influenced the choice
- Further probes based on reasons/answers provided

#### ***2.4. Focus on the ICASL-ACCA Relationship***

- What are your thoughts about the ICASL-ACCA joint scheme in Sierra Leone?
  - Prompt: Impact of partnership on the profession, professional education/training

### **3. Thoughts on the Future of the Profession**

- What are your views about the future of chartered accountancy in Sierra Leone?
- Do you have any other thoughts on the profession in Sierra Leone that we have not covered?

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