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Accounting and ethics in Nigeria and South Africa

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Abstract

This chapter explores accounting ethics in Nigeria and South Africa. Whilst previous research has discussed accounting ethics from the professional accountant perspective (professional code of ethics), this chapter explores other perspectives such as environmental and human rights-related ethics in alignment with the public interests and protection of the common good through communal ethics. We relate these issues to the cultural and value systems in Nigeria and South Africa to provide a broader ethical perspective on accounting and sustainability. This enables us to propose a possible case for sustainability ethics in both accounting practice and education. Finally, we identify potential areas for future research on this topic.

Introduction

“Compassion, in which all ethics must take root, can only attain its full breadth and depth if it embraces all living creatures and does not limit itself to mankind.” (Albert Schweitzer cited by Etkin, 2016)

This chapter reflects on accounting ethics in Anglophone sub-Saharan African countries namely, Nigeria and South Africa – the two largest economies in sub-Saharan Africa (SSA) (Benson, 2021) – as they represented approximately 45% of the total GDP of 48 sub-Saharan countries in 2020 (see World Bank, 2022). For instance, the World Bank (2022) revealed the following GDP of \$432b, \$335b, \$107b, \$101b and \$68b for Nigeria, South Africa, Ethiopia, Kenya and Ghana respectively. Also, the professional accounting membership of these five largest economies in 2020 depicts that Nigeria and South Africa have the highest membership base. For instance, the membership information obtained from the websites of the professional accounting bodies for these five countries is as follows: Nigeria (Institute of Chartered Accountants of Nigeria - ICAN, over 53,000; Association of National Accountants of Nigeria - ANAN, over 39,000), South Africa (South African Institute of Chartered Accountants - SAICA, 49,000; South African Institute of Professional Accountants - SAIPA, 15,000), Ethiopia (no information), Kenya (Institute of Certified Public Accountants of Kenya - ICPAK, 22,908), and Ghana (Institute of Chartered Accountants of Ghana - ICAG, 6,221). This chapter’s focus on Nigeria and South Africa is imperative given their degree of participation in the accounting profession, which tends to give them the potential foothold to drive changes in accounting practice in SSA, and likely beyond. For instance, South Africa was the first country in the world to mandate the preparation of Integrated Reports in 2010 to encourage principle-based strategic and integrated thinking (see Marx & Dyk, 2011).

Moreover, in terms of culture and ethics, prior studies have drawn parallels between the practice of communal ethics in Nigeria and South Africa (Agada, 2019; Akinola & Uzodike, 2018; Columbus, 2014; Ikuenobe, 1998, 2020; Okereke et al., 2018; Oko Elechi et al., 2010). This could be reflected in accounting practice in pursuit of the public interest. The accounting profession in these countries has shaped policies around accounting education, accounting practices and accountability (Nathan, 2015; Fombad, 2013; Benson, 2021; Wanasika et al., 2011).

In this chapter, we explore the accounting ethics in Nigeria and South Africa. We also reflect on African communal ethics and its implications for the accounting profession and research. We relate these issues to the cultural and value systems in Nigeria and South Africa to provide a broader ethical perspective on accounting and sustainability.

Conceptions of ethics

The concept of ethics largely has been a problematic concept to define because it has been interchangeably linked with morality, honesty, probity, fairness, trust and respect, values and shared beliefs (Armstrong, 1993). What is ethical in a context, society, and to a group of people might not be acceptable in another context or society. In addition,

professional ethics may not align with personal ethics. In a globalised society with connected societies and diverse contexts, scholars have argued that it is difficult to find a universally shared notion of ethics or values and belief systems, regardless of how interconnected societies might be (Raday, 2003)¹.

Ethics has been viewed as a philosophical stance on morality (Singer, 1993). It is a branch of philosophy that reflects what right or wrong actions, and their outcomes are (Houck & Siegel, 2015). According to Houck and Siegel (2015, p. 652),

“People often confuse morals with ethics. Morals are a person’s ideas about right versus wrong and what is considered appropriate behaviour. Ethics, on the other hand, *are applied morals*, either individually, within a group, or between groups. What is “right” and what is “wrong” can vary between cultures and professions.”

However, if individuals are to be held accountable for their actions (see Bovens, 2007; Mulgan, 2000), having a system of shared common morality that guides the individuals’ or group’s societal behaviours is necessary. Thus, *applied* ethics needs to be taught at home, in communities and within a professional context. What is good or bad, right or wrong is embedded in what is considered satisfactory ethical social relations and behaviours at home, in communities and within a professional context. Such satisfactory ethical social relations and behaviours are required to build cohesive communities, social harmony, and a sense of justice and fairness in society. A deviation from the expected shared common moral behaviour necessary to establish a functional system could be subjected to the “ethic of accountability” (Dillard, 2007). The ethic of accountability is a sustained reflective and accountability process underpinned by the explanation of conduct, and the giving of moral accounts of conduct following a serious and conscious consideration of a historical and physical communal context within which an act is enacted (Dillard, 2007; Gray et al., 2014; Schweiker, 1993). What is good or bad, right or wrong is delineated as part of the process of determining and demanding appropriate action, and moral behaviour (Dillard, 2007; Dillard & Vinnari, 2019).

Furthermore, ethics within the accounting profession has been viewed from a traditional and patriarchal lens (Ogharanduku et al., 2020), whereas Africa is increasingly opening the space for no gender discrimination, especially in managerial leadership roles (see World Economic Forum, 2022). Professional training in ethics is essential to create systems of shared values and beliefs to drive inclusive agencies within professional and corporate contexts. Professional

¹ Culture is a shared way of “talking about collective identities” which shapes collective values and beliefs systems. Social culture refers to how people with collective identities organise themselves in groups while ideological culture refers to what people with collective identities think, value, believe and hold as ethical ideals (Raday, 2003, p.666).

or corporate reputations are an essential component of successful organisations, and the relative success of organisations would be a reflection of how their stakeholders evaluate them as “ethical and responsible”.

On the other hand, discourses by stakeholders (including in Africa) around ethical practices have been at the forefront of global human rights and sustainability concerns and advocacies (Egbon & Mgbame, 2020; Lauwo, 2018). NGOs are increasingly using ethical behaviour as a lever for environmental and human rights litigations regardless of their geographical boundaries (Apostol, 2015; Denedo et al., 2017; Robert, 2003). Roberts (2003, p. 160) citing Dowling (2001) argued that “a good reputation enhances the value of everything an organisation does and says. A bad reputation devalues products and services and acts as a magnet that attracts further scorn.” As such, in the extractive industries with a barrage of alleged human rights violations and other unethical practices, different initiatives with ethical symbolism (such as the United Nations Guiding Principles Reporting Framework anchored on a tripod of protect, respect and remedy) have been developed apparently to address those alleged unethical practices.

Ethical practices hinge on respect for local norms, cultures and laws while avoiding conflicts of interest, use of unethical resources and the abuse of power. For instance, Shell has ratified internationally recognized sustainability frameworks that promote ethical practices, but its human rights and environmental practices have been a topical and divisive discourse across the globe for almost 50 years (see Denedo et al., 2017; Pupovac & Moermen, 2020). In January 2021, four farmers from Nigeria won 13-year litigation against Shell for losses caused by widespread pollution, alleged negligence and lack of due diligence in two communities in 2004 and 2005 (Ahmed & agencies, 2021; BBC, 2021a;). The unethical practices of multinational corporations in the extractive industries, especially in developing countries, resulted in stakeholders seeking to hold them accountable for failing to apply ethical standards across their global operations. For example, this court case highlights the disparities between ratifying internationally ethical frameworks against their applications in the local environment where corporations operate. Such disparities open a plethora of questions on what ethical practices, corporate responsibility and the duty of care corporations should have towards people and communities where they operate and the extent to which their stakeholders would consider them morally and ethically acceptable (BBC, 2021a). In Africa, the notion of ethics and morality is evolving because diverse stakeholders including disenfranchised communities are demanding accountability through the lens of ethics, morality and sustainability. Existential environmental damage and human rights violations to individuals and organisational reputations are becoming endemic due to the absence of integrity, morality and ethical practices driving professional and organisational ethical practices (see BBC, 2021b; Croft, 2019; Denedo et al., 2017; Lauwo, 2018; Lauwo & Otusanya, 2014). Accounting is equally implicated in the ethical violations by corporations due to its economic primacy over broader sustainability issues which have ethical implications.

Accounting practice and ethics in the Nigerian and South African accounting professions

South Africa has two IFAC-affiliated indigenous accountancy bodies with regulatory authority namely, the South African Institute of Chartered Accountants (SAICA) and the South Africa Institute of Professional Accountants (SAIPA) (Nathan, 2015). Like in western countries and other British colonies, these accounting bodies adopted the IFAC code of ethics as their professional guiding principles. According to SAICA's webpage, the establishment of SAICA as a national accountancy body in 1980 was predated by over a century of professional accounting associations and practices in South Africa.

Although no professional accountancy bodies existed in Nigeria before independence in 1960, two IFAC-affiliated professional accountancy bodies with regulatory authority, the Institute of Chartered Accountants of Nigeria and the Association of National Accountants of Nigeria, emerged post-independence (Ajaja, 2019). While an Act of Parliament established ICAN in 1965, ANAN was established by a Military Decree in 1993 (Uche, 2002). Nigeria's company law is the legal framework guiding the country's accounting practices and it is largely influenced by UK common law, with less sensitivity to the local context (Uche, 2007). In addition, the accounting profession in Nigeria has been influenced by UK accounting practices (Uche, 2007).

The key attributes of professionals are that professionals are agents of societal stabilisation and the maintenance of order (Uche, 2002, 2007). As such, the profession has the responsibility to promote order and not to reinforce social dislocation, which subordinates the public interest to investors' interest or conflates both. Like in other British colonies, the accounting profession and practices in Nigeria and South Africa have been modelled after the British accounting system and corporate law and swayed under the influences of multinational audit firms (see Afolabi, 2016; Annisette, 1999, 2000; Mihret et al., 2012; Parker, 2005; Sian, 2011; Wallace, 1992). These African accounting institutions are subservient to western market ideologies. For example, the position papers submitted by the Nigerian and South African accounting institutions to the IFRS Foundation's consultation on sustainability reporting not only revealed their loyalty to the shareholders' wealth maximisation ideology but also demonstrated the absence of care, empathy, connectedness, etc. which are fundamentally embedded in traditional African ethics. The submissions from the accounting institutions in Nigeria and South Africa were centred on investors and other market participants despite the disproportionate impacts of corporate activities on different stakeholders, especially the vulnerable stakeholders (see ANAN, 2020 ID: 316; ICAN, 2020 – ID: 485; SAICA, 2020 – ID: 121; SAIPA, 2020 – ID: 53). Also, submissions by other accounting-related groups in Nigeria and South Africa, such as IFRS Experts Forum - Nigeria (ID: 271), The Nigeria Integrated Reporting Committee (ID: 491), Financial Reporting Council - Nigeria (ID: 488), CFO Forum - South Africa (ID: 564) and Pan African Federation of Accountants (ID: 49) (among others), put forward the market rhetoric (see IFRS, 2020). While the consultation request of the IFRS Foundation provided the opportunity for stakeholders to share their perspectives on the future of sustainability reporting, comments submitted by the accounting

profession, including accounting bodies from Nigeria and South Africa, failed to incorporate local corporate-induced sustainability challenges which a one-size-fits-all sustainability solution cannot address. However, Denedo et al. (2020 - ID. 417) highlighted the inappropriateness and inability of investor-centric sustainability reporting to address the unethical social and environmental impacts attributable to corporations and thus advocated for a multi-stakeholder-based approach and an inclusive mechanism for the development of sustainability reporting framework that would capture the sustainability concerns and peculiarities of developing economies.

However, the state plays a key role in the development of accounting practices and organisations while the economic, social and political developmental levels of a country also determine the country's accounting needs (Uche, 2007). In pursuit of economic growth and foreign direct investments, sub-Saharan African countries, including Nigeria and South Africa, like other developing countries, neglect their social and environmental needs (Awodumi, 2021; Naughton, 2014; Scherer & Smid, 2000; Sikka, 2011). This reality also apparently influences accounting practices that promote shareholder's wealth maximisation thinking devoid of African ethical perspectives. African nations often negotiate contractual relationships with multinational corporations (MNCs) to promote economic growth at the expense of social and environmental impacts. For example, MNCs in the Nigerian extractive industries enjoy the privilege of prioritising economic outcomes over social and environmental performance, resulting in large-scale ecological and sustainability problems (*see* Egbon & Mgbame, 2020; Pupovac & Moerman, 2017). In part, government policies and priorities influence not only business but also accounting practices. For example, Assenso-Okofu et al. (2011) argued that political, legal and economic systems have an influence on accounting practices, including the development of accounting to attract investment and promote economic growth (World Bank, 2013). An ethic-entrenched accounting profession potentially stands up for a broader societal interest, which includes the protection of the public interest even if it conflicts with the government's economic growth agenda.

The protection of the public interest as the acclaimed bedrock of the accounting profession globally is supposedly underpinned by ethical standards (IFAC, 2021). Despite the professed ethical role of the accounting profession, accountants have reportedly been in breach of such role, resulting in many high-profile cases of scandals such as Enron, Carillion, Lehman Brothers, WorldCom, Patisserie Valerie, etc., in which multinational audit firms were implicated. In Nigeria, Bakre (2007) shows evidence of collusion between professional accountants and management in perpetrating frauds, while the supervisory professional accounting body ignores such debilitating and criminalising acts by offering neither serious investigation nor sanctions on erring members. The accounting profession's claim of protecting the public interest and its commitment to public accountability and transparency is arguably a convenience to perpetuate the profession's continuous power and privileges (Bakre, 2007) while subordinating the public interest (Willmott, 1986).

Accounting, ethics and sustainability: contextualising culture

While ethics is regarded as the bedrock of a responsible and cohesive society, there are growing concerns over the breakdown in ethics resulting from scandals and unethical practices both in society and in the accounting profession (Adekoya et al., 2020; Bakre, 2007). In its pursuit of protecting the public interest, the accounting profession has developed its ethics around virtue ethics, which is based on certain characteristics such as integrity and other professional attributes (e.g., transparency, independence, objectivity) (Mintz, 2006). Accounting ethics is supposedly a normative standard of behaviour expected of accountants in carrying out their duties in the public interest. Such ethics is captured within the professional code of ethics such as independence, integrity, confidentiality, professional competence and due care, and objectivity (IFAC, 2006, 2021). With the accounting professional code grounded in ethics and seemingly intended for accountants to behave responsibly in the public interest (IFAC, 2006, 2021), it is concerning that the accounting profession has been linked with a myriad of scandals (see Ashom, 2020). Although the professional ethical code is prescriptive, we consider the code of ethics as a desirable normative prescription to enhance ethical practices and behaviours in society. Unfortunately, accounting has been entangled with the privileging of economic stakes over other societal or communal interests (see Burns & Jollands, 2020; Hines, 1988; Killian & O'Regan, 2020; Young, 2006). Insofar as accounting (education and practices) is subsumed within economic/market interests (Gray et al., 2016; McPhail, 2001), other societal normative values or interests would be considered as market-alien (see Gray et al, 2016; Thielemann, 2000), and hence compromised.

Serving the public interest as a role granting legitimacy to the accounting profession has been criticised as falling behind expectations (see Burns & Jollands, 2020; Killian & O'Regan, 2020). For example, Burns and Jollands (2020) argue that the profession pursues the perspective that dominantly serves shareholders' interests, resulting in less equity for the majority. Based on equity and inequity, Burns and Jollands (2020) posit the need for accounting to understand the broader societal values and take actions to include them in its purview because privileging restricted values will impair giving visibility to others.

Hence, the need for accounting to embrace a more radical approach continues to reverberate, especially more recently with the call to broaden accounting and the public interest to reflect the common good. This is based on the notion of building a mutual and communal approach to societal well-being essential for achieving a sustainable future (Killian & O'Regan, 2020). Such a position enacts an accounting underpinned by interdependencies, social relations and collaborations, thereby driving the common good, which is vital for societal sustainability (Killian & O'Regan, 2020). Accounting has enabling and responsive roles to play in achieving such an enviable sustainable society. For example, Burns and Jollands (2020, p. 509) argue that "as accounting is associated with so many different aspects of inequity, it has the potential to assist the efforts of, and to hold to account, those that have the ability and resources to alleviate such hardships".

Obviously, the common good transcends the sum of the good of individuals. This is consistent with the moral or ideal of communality embedded within the umbrella of sub-Saharan African communal ethics such as Ubuntu. Adopting the African communal ethics drawing particularly on Ubuntu's ethical perspective, we believe that serving the common good is essential for sub-Saharan Africa with a particular reference to Nigeria and South Africa. We argue that the accounting needs of these countries can be satisfied by a change to the current accounting practices to conflate the sum of individual interests to the collective ones (Killian & O'Regan, 2020) and are sensitive to vulnerable interests (Burns & Jollands, 2020).

Towards a communal ethics of accounting, accounting practice and accounting education

Changing accounting ethics and practice in Nigeria and South Africa (including sub-Saharan Africa and globally) will require a change in orientation and professional accounting education. The critique of the market-based accounting practices and education by critical accounting scholars' points toward moralising and re-humanising accounting via integrating ethics into the accounting curriculum (see Dellaportas et al., 2014; Gray et al., 1994; McPhail, 2001). The former CEO of the Pan African Federation of Accountants (PAFA), Vickson Ncube, also argued that accountants in Africa needed Africa-based accounting ethics because the western accounting code mismatched the African context (Güles, 2019; see also Mihret et al., 2012). For example, Nathan (2015) finds empirical evidence that South Africa's prospective professional accountants believe that extant business ideology disadvantages those who want to be ethical in the contemporary business world. Previous studies on ethics in Africa have consistently emphasised the communal nature of African society to achieve communally acceptable good (Akinola & Uzodike, 2018; Ikuenobe, 1998). As Ikuenobe (2020, p. 213) argues, "[s]uch good is relational to a community that promotes harmonious living, relationships, solidarity, and human well-being."

Notably, the implementation of both international and national accounting standards in Africa follows western ideology, which usually takes the local peculiarities such as culture, legal system, values, etc., for granted (Mihret et al., 2012; Rahman, 2010). Sub-Saharan African countries, for example, can only change this trend by allowing local ethics to guide local accounting practices. Harnessing a pedagogy of communal ethics has the potential to develop a transformative practice (Ngubane & Makua, 2021). Notably, as Western individualism and capitalism have been inculcated as the norm of business thinking and practices (see Adeleye et al., 2020; Fagunwa, 2019; Gopal, 2021; Gray et al., 1994;), we argue that the decolonisation of accounting curriculum needs a prominent space within the African pedagogical context (Crawford et al., 2021; Senekal & Lenz, 2020). As such, changing how accounting is practised in a particular context would require a change in accounting education and training. Fundamental to this education is accounting ethics. For example, the advocacies by critical social accountants in recent decades have been driven by

ethical considerations (see Gray et al., 1994, McPhail, 2001; Saravanamuthu, 2015). However, in reforming business practices, including accounting practices, to reflect African cultural peculiarities and ethics (Adeleye et al., 2020), the decolonisation of accounting is important. In consonance, Naude (2019) has advocated for African business ethics informed by the African value system. Such ethics is generally considered as communal ethics highlighted by care, solidarity, traditions and norms (Ikuenobe, 1998, 2018, 2020; Ogunyemi, 2020; Oko Elechi et al., 2010). While some of the practices have not been popularly documented (Ogunyemi, 2020), Ubuntu with South African origin has been accorded a wide space in the literature. Ubuntu shares similarities with communal ethics prevalent in Africa (Agada, 2019; Akinola & Uzodike, 2018; Okereke et al., 2018).

Ubuntu has been discussed as a philosophical and moral theoretical principle originating from sub-Saharan Africa (Metz, 2007). While it is grounded as a normative ethical theory and may have different connotations, it generally depicts humaneness and being supportive of the community (Metz, 2007). Although scholars usually link Ubuntu ethics to South Africa, Nansubuga and Munene (2020) argue that this ideological practice permeates many African tribes through associations. The concept is usually succinctly translated as “*I am only because we are, and since we are, I am*” (Migheli, 2017, p. 1213) or “*persons depends on persons to be persons*” (Shutte, 2001, p. 8). According to West (2014, p. 48, citing Ramose, 1999, pp. 50-51), “Ubuntu is best understood as a combination of ‘ubu-’ meaning ‘being’ or ‘be-ing becoming’, and ‘-ntu’ representing ‘being’ taking concrete form, or ‘temporarily having become’”. While individuality is not lost within its conception, individuality only finds meaning within the context of the collectivity or community. This suggests that Ubuntu and generally communal ethics in the African context is underpinned by the ideology that humans are inseparably connected and that our humanity is only worthwhile only if we live through other humans and adopt a ‘*we-thinking*’ mentality (see Metz, 2007; Migheli, 2017; Nansubuga & Munene, 2020; Woermenn & Engelbrecht, 2019). In offering a ‘*we-thinking*’ conception of Ubuntu, Migheli (2017, pp. 1216-1217) highlights:

“Two types of ‘*we-reasoning*’: the ‘*we-mode reasoning*’ and the ‘*pro-group I-mode reasoning*’. The first is team reasoning, in the sense that each member of the group reasons within and for the group, taken as a collective unique agent. The second is the case in which each member of the group keeps his individuality and his reasoning, but adopts the preferences of the group... the two modes may appear similar; they differ on one fundamental aspect... In the first case, each member can have his goals but makes the group’s prevail over his. In the second case, the individual goals merge within a unique goal shared by all the members of the group... Individuality persists in all *we-thinking* forms: each individual brings his experience, abilities, knowledge, strategies, etc., to the common discussion and to the final social goal. Given that each person is a member of society, the disclosure and the consideration of all the individual contributions is the only way to reach the best decision for society. *We-thinking* does not wipe out individuality; rather, it requires people to abandon egoism.”

Within the above reasoning, Migheli's (2017) posits humans as *homo politicus* (a human embedded in and inseparable from the community and must act in the community's interest) rather than *homo oeconomicus* (one embedded in economic utilitarian ideology). Besides being informed by consensus and democracy/participation to promote community values, *we-thinking* has been linked to CSR and socially sustainable business practices (Migheli (2017). This reasoning is consistent with communal ethics also widely espoused by Ikuenobe (1998, 2018, 2020). Communal ethics inculcates the "responsibility to use one's capacities to internalise, rely on, and acquire communal values and virtues that are manifested in one's character and behavio[u]rs" (Ikuenobe, 2020, p. 213).

With an emphasis on communal values based on shared characteristics, communal ethics or Ubuntu can induce cooperation, which is important in a global system where geographic and cultural differences progressively dissipate. Like Migheli (2017, p. 1232) argues, "Ubuntu oversteps national borders and may therefore facilitate international negotiations and appease conflicts and tensions between countries in the name of the common good". Communal ethics could be harnessed in the practice of accounting in Nigeria and South Africa as contemporary accounting practice tendentiously "increases the moral distance between individuals who are spatially close" (McPhail, 2001, p. 281). For example, an entity that pollutes its host community in the pursuit of profit is only spatially close to but morally distant from, the community. Okereke et al. (2018) argue managerial decisions are embedded in market rationality rather than communal ethics. Prioritising communal ethics to guide human cooperation and communal relations in business and professional accounting (Ikuenobe, 1998, 2018, 2020) will potentially offer a disincentive to corporate unsustainable social and environmental practices.

The above aligns with the provocative call by critical accounting scholars to humanise accounting (see McPhail, 2001). Current accounting practices encourage distance between individuals by negating the communities, particularly in scenarios where community values have pre-eminence. Various scholars have advocated for the humanising of business practices via the adoption of Ubuntu or communal ethics in business contexts (Woermenn & Engelbrecht, 2019). Ubuntu, according to Nansubuga and Munene (2020, p. 108), "espouses the interdependency and interconnectedness among people living in the same community, and it is directed by the belief in the coexistence of the others to ensure individual conscientiousness and a culture of accomplishment". Apart from Ubuntu being considered a lived practice, it is embedded in the interconnectedness and relatedness of individuals, which give form to an individual's personhood and are underpinned by human solidarity, empathy, caring, and mutual respect and justice (Woermenn & Engelbrecht, 2019). Pedagogically embedding these social elements into business/accounting education, thinking and practice potentially hold promise for the actualisation of humane accounting that is fundamentally enabling rather than dis-enabling a sustainable society.

Importantly, accounting and accountability practices are situated within a social context (for example, Burchell et al., 1985; Messner, 2016; Parker, 2014) and so it is important to consider how accounting can be contextualised within

the sub-Saharan African context whose traditional ethical values apparently contrast with market-based accounting ethics. An accounting practice driven by communal ethics would be consistent with the Nigerian and South African social contexts and potentially promote socially sustainable and egalitarian society since communal ethics or Ubuntu thinking is characterised by “sharing and responsiveness to the community as a whole” (Woermenn & Engelbrecht, 2019, p. 30). Woermenn and Engelbrecht (2019) thus advocated the replacement of stakeholder theory that considers the firm as a nexus of contracts with Ubuntu/communitarian-based business ethics, which instead regards the firm as a nexus of relationships based on communal moral status. This is equally consistent with the argument by McPhail (2001) that accounting education should be driven by an ethic that has concern for other individuals and promotes accountability that Shearer (2002) espouses as transcending the western economic logic of self-interest to a more communal logic that considers the interests of the others. Drawing on the extant literature, Woermenn and Engelbrecht, 2019 (pp. 32-33) identified, among others, the following moral judgements Africans apparently consider immoral in contrast with the western form of moral judgements:

“To make policy decisions in the face of dissent, as opposed to seeking consensus

To create wealth largely on a competitive basis, as opposed to a cooperative one

To distribute wealth largely on the basis of individual rights, as opposed to need

To ignore others and violate communal norms, as opposed to acknowledging others, upholding tradition and partaking in rituals.”

Extant accounting ethics is inconsistent with the above moral judgements which fundamentally underpinned the communal ethics embedded in age-long African cultures, values, norms, and traditions. As earlier mentioned, embedding these fundamental principles into business/accounting pedagogy, thinking and practices holds potential for humanising business/accounting practices towards achieving the common good consistent with sustainability practices.

Future research and recommendations for a communal ethics of accounting

Adekoya et al. (2020) suggest that ethical behaviour in business and accounting practices became amplified after the Enron and Andersen disaster. According to them, the investigation of Enron and Andersen’s debacle revealed the deficiencies in the ethical practices of the business and professional communities. Contrary to the assumption that professional accountants aim to protect the public interest, research has shown that accountants and auditors may be partly responsible for several cases of corporate distress. Accounting regulations rely on the accountants and auditors to highlight malpractices and unethical practices but the capacities of professional accountants to protect the public

interest (often conflated with investors' interest) have been at the core of public debates in recent times. Consequently, we encourage future accounting research to explore the integration of communal ethics into accounting curriculum and research, and the intercession with the common good. Whilst appreciating how onerous the integration of African communal ethics into the accounting curriculum and practice could be (Nathan, 2015; Ngubane & Makua, 2021), there is a need to understand the role(s) it could play in facilitating “*we-thinking*” and “*we-reasoning*” in building an ethics-driven profession and inclusive sustainable society.

The roles African communal ethics play in shaping accounting and sustainability discourse have been understudied. In other disciplines, Ubuntu, for instance, has been used in understanding CSR practices, professional practices, Sustainable Development Goals, ICT practices and curriculum development (Dillard & Neal, 2020; Nansubuga & Munene, 2020; Naude, 2019; van Noreen, 2020). There is a need to apply communal ethics and philosophy such as Ubuntu in understanding the role they can play in the sphere of accounting and sustainability research, and in the development and systems building at the local, regional and national contexts (*see* Molefe, 2019). For instance, this could constitute three questions as highlighted in Molefe (2019), “what is a good life? what is a just society? and what duties do we owe to the environment?”

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