



# Accounting scholarship and the Majority World: A case of epistemic injustice

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## ABSTRACT

In April 2024, Shahzad Uddin, the recipient of the 2022 British Accounting and Finance Association (BAFA) Distinguished Accounting Academic Award, delivered the Keynote Address at the Annual BAFA Conference. This article builds on that keynote to critically examine the systemic challenges faced by scholars researching the Majority World within the field of accounting. It highlights their marginalisation and situates this issue within the broader framework of epistemic injustice in academia. The article argues that the knowledge and perspectives of these scholars are often devalued or overlooked, thereby reinforcing inequities in academic discourse.

The article reflects on the roles that journal editors, universities, and funding agencies could play in addressing epistemic injustice in accounting scholarship. It discusses the importance of fostering equitable relationships between Western and non-Western accounting bodies, both professional and academic. It also emphasises that reliance should not be placed solely on those in power—hegemonic actors and/or networked agencies—though their role is significant. The article calls for collective intellectual activism to challenge and dismantle entrenched inequalities within the discipline. Furthermore, it posits that a global knowledge framework free from epistemic injustice could lead to accounting standards that better reflect local knowledge, supporting economic development and poverty alleviation.

## 1. Introduction

“The world benefits when we recognise the equal importance of different forms of knowledge.” – Margaret Mead.

This article examines the multifaceted challenges encountered by accounting scholars working in and on the Majority World (non-Western countries), with a particular focus on their persistent marginalisation within global academia. It seeks to illuminate the systemic inequities in the production, utilisation, and dissemination of knowledge that continue to shape the field of accounting, yet often remain unacknowledged in mainstream scholarly discourse.

The discussion underscores how scholars from the Majority World are frequently constrained in their ability to contribute meaningfully to academic debates and knowledge-making processes. This marginalisation has significant implications for both research and practice in accounting. Central to the article’s analytical lens is Fricker’s (2007) concept of epistemic injustice, which captures how dominant groups control epistemic frameworks, systematically excluding or devaluing the perspectives of those located in less powerful social and geographical positions.

While acknowledging the importance of hegemonic actors and global academic networks, the article argues that meaningful transformation requires proactive engagement from scholars themselves. It advocates for a range of interventions aimed at redressing

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epistemic asymmetries—such as promoting counter-hegemonic research, establishing regionally grounded academic platforms (e.g. the Journal of Accounting in Emerging Economies), and organising scholarly events in historically underrepresented regions including Africa and Asia. The development of supportive scholarly communities—such as the African Accounting and Finance Association (AAFA), Asian Academic Accounting Association (AAAA), Asia-Pacific Management Accounting Association (APMAA), Accounting and Accountability in Emerging Economies (AAEE), and the British Accounting and Finance Association's (BAFA) special interest group on Accounting and Finance in Emerging Economies (AFEE)—is positioned as vital for disrupting the dominant Northern-centric orientation of accounting scholarship.

The article also posits that recognising and addressing epistemic injustice holds significant implications for accounting practice. A genuinely global knowledge framework—one that is inclusive of diverse epistemologies and grounded in local realities—has the potential to inform accounting standards that are contextually relevant and more responsive to the developmental needs of the Majority World, including efforts toward poverty alleviation and economic justice.

The structure of the article is as follows: it begins by defining the Majority World and situating it within the broader academic landscape. It then introduces the concept of epistemic injustice and its particular resonance within accounting. Following this, it explores the epistemic struggles of Majority World scholars and examines how these struggles shape the field. The article then outlines a series of strategies for transforming accounting scholarship into a more inclusive and globally representative discipline. It concludes by reflecting on the ethical and intellectual imperatives of building a more equitable academic future.

## 2. Changing the term – from ‘Third World’ to the ‘Majority World’

The term Majority World first emerged in the field of anthropology and has since gained traction across disciplines such as international development, sociology, philosophy, and medicine (Alam, 2008; Khan et al., 2022; Mezzadri, 2019). It refers to non-Western countries and is used to emphasise their collective significance in terms of population, geography, economics, and health. The term represents an intentional shift away from deficit-laden labels such as “Third World” or “developing countries,” which often reinforce hierarchies rooted in colonial histories. Instead, “Majority World” foregrounds the magnitude, diversity, and agency of these countries—home to most of the world's population, languages, cultures, and increasingly, economic power.

In the context of accounting, this term is especially important. The field has long been dominated by Anglo-American and Western European perspectives, often at the expense of knowledge generated in other parts of the world. By centring the Majority World, this article argues for a necessary broadening of accounting scholarship—one that moves beyond narrow geographies to engage with the complexity and richness of lived experiences across the global South. The continued privileging of a handful of countries not only distorts the field's intellectual agenda but also neglects a vast reservoir of insight that can deepen our understanding of accounting in its multiple forms.

The use of “Majority World” thus complicates conventional narratives and challenges entrenched power asymmetries in knowledge production. Much of the current accounting literature is grounded in Western epistemologies, reflecting coalitions of influence that marginalise or trivialise alternative ways of knowing. By contrast, adopting this term invites attention to the historical, cultural, and institutional specificities that shape accounting in non-Western contexts—encouraging scholarship that is locally situated yet globally relevant.

Moreover, terminology matters. Labels such as “Third World” obscure the structural violence and exploitative legacies of colonialism and imperialism that continue to shape global inequalities. These terms collapse complex histories into simplistic present-day categories based solely on GDP or market integration. In contrast, “Majority World” reorients our attention towards these historical trajectories, offering a more nuanced account of how past injustices inform present realities and accounting practices.

Crucially, the term also reclaims voice and agency. As Alam (2008) argues, framing countries by what they contribute—rather than what they lack—disrupts dominant narratives of dependency and underdevelopment. This repositioning demands a more inclusive and representative academic and policy discourse. Rather than perpetuating a tripartite global order, it opens space for recognising the epistemic contributions and political interests of the global majority. In the field of accounting, this shift could reframe global governance discussions, including those around international standard-setting, to reflect the perspectives of those most affected by such processes.

This reframing is not without its tensions. While “Majority World” offers a corrective to exclusionary global narratives, it also risks flattening profound cultural, economic, and political heterogeneity. The term should therefore be understood as a strategic intervention rather than a homogenising label. It is a call to decolonise academic discourse, not to replace one universalising framework with another.

In conclusion, the language we use is never neutral—it shapes the boundaries of discourse, influences institutional priorities, and ultimately impacts policy and practice (Henrich et al., 2010). While no terminology is without limitations, “Majority World” signals a shift towards a more just, inclusive, and epistemically plural accounting scholarship. It aligns with the broader project of challenging epistemic injustice and advocating for knowledge frameworks that are attuned to diverse realities. In doing so, it contributes to the ongoing effort to reconfigure academic fields such as accounting, not only in terms of geography but also in terms of whose knowledge counts.

## 3. Epistemic injustice

Epistemic engagements are never entirely neutral; they are shaped by power relations that render them vulnerable to various forms of injustice. These dynamics can marginalise or silence individuals and groups in the processes of knowledge production, validation,

and dissemination. Miranda Fricker, (2007) concept of epistemic injustice provides a powerful framework for understanding how such exclusions operate within academic disciplines. She demonstrates how epistemic harm—being wronged in one’s capacity as a knower—undermines credibility, visibility, and participation, reinforcing broader social and institutional hierarchies.

Fricker identifies two key forms of epistemic injustice: testimonial and hermeneutical. Testimonial injustice arises when a speaker’s credibility is unjustly diminished due to the listener’s or reader’s prejudice, resulting in their contributions being dismissed, distorted, or undervalued. Hermeneutical injustice, in contrast, occurs when individuals or groups are unable to make sense of their experiences because the dominant epistemic community lacks the interpretive resources to accommodate them. This leads to marginalised experiences being misrecognised or rendered unintelligible—both to others and sometimes to the subjects themselves.

Expanding on Fricker’s work, Byskov (2021) identifies the conditions necessary for recognising and evaluating epistemic injustice, including structural disadvantage, prejudice, stakeholder dynamics, and considerations of epistemic and social justice. These criteria allow for a more systematic analysis of how individuals and groups are harmed in their roles as knowers—particularly through phenomena such as stereotype threat, testimonial exclusion, and hermeneutical marginalisation. While this article does not explore these frameworks in-depth, they remain important for understanding the persistence of epistemic inequalities in scholarly knowledge systems.

The concept of epistemic injustice also invites a critical interrogation of academic disciplines and their role in reproducing exclusion. It highlights the politics of knowledge—raising questions about who is authorised to speak, whose knowledge is legitimised, and whose perspectives are marginalised or erased. These concerns are not abstract; they materially shape academic structures and cultures, revealing the uneven distribution of epistemic authority and resources.

Within accounting, many foundational practices—ranging from research priorities and standard-setting processes to the institutionalisation of expertise—are deeply implicated in these dynamics. This article argues that such practices should not be seen as neutral or purely technical, but as sites where epistemic unfairness may be embedded and reproduced. Using the lens of epistemic injustice allows for a more critical examination of whose voices and experiences are excluded or devalued in accounting scholarship. It also provides a framework for identifying and challenging these inequities, thereby supporting efforts to foster more inclusive, contextually grounded, and socially responsive forms of knowledge production.

Fricker (2007) posits that dismantling epistemic injustices enhances collective epistemic outcomes by expanding the range of perspectives and interpretive resources available to all. However, Fricker’s reliance on hegemonic actors to catalyse epistemic reform has been subject to critical scrutiny. Muzanenhamo and Chowdhury (2023) problematise this reliance, arguing that those who benefit from entrenched hierarchies—particularly through appeals to meritocracy—are unlikely to initiate meaningful change without sustained external pressure. Their critique is especially pertinent in the context of academic institutions that continue to marginalise Black and Majority World scholarship despite professed commitments to diversity and inclusion. Medina’s (2013) notion of “networked agency” offers a compelling alternative, emphasising the role of collective resistance and the formation of counter-publics led by “epistemic heroes.” Yet, even this model is not without limitations, as it may inadvertently reinforce existing asymmetries if not accompanied by deeper institutional restructuring. This article advances a more integrative framework, arguing that addressing epistemic injustice in academic disciplines necessitates a multi-dimensional strategy—one that includes engaging with hegemonic actors, cultivating collaborative networks, and supporting counter-hegemonic research agendas. The next section outlines the specific epistemic struggles identified in accounting scholarship, followed by a discussion of the proposed pathways forward.

#### 4. Epistemic struggles and consequences on accounting scholarship

It is reasonable to assert that contemporary accounting scholarship remains predominantly grounded in the economic, institutional, and political contexts of Anglo-American and select Western European countries. This Western-centric orientation has resulted in persistent epistemic exclusion, whereby scholars and knowledge producers from the Majority World experience distinct forms of marginalisation (Ashraf et al., 2020; Moses & Hopper, 2022). This section critically examines how such a narrow focus perpetuates epistemic injustices and undermines the discipline by marginalising a vast array of perspectives and experiences from the Majority World.

Despite its demographic and geographic significance, the Majority World’s economic relevance is frequently downplayed in accounting literature, which often prioritises countries based on GDP rankings. Yet, according to IMF projections, the BRICS nations (Brazil, Russia, India, China, and South Africa) collectively represented a larger share of the global economy in 2023 (\$56 trillion) than the G7 (excluding Japan) at \$46 trillion, based on purchasing power parity (PPP). Nonetheless, what constitutes ‘mainstream’ accounting research remains largely shaped by Western epistemological and institutional priorities.

This dominance is historically rooted. The global expansion of European empires laid the groundwork for the institutionalisation of modern accounting practices. Early joint-stock companies—such as the East India Company—required complex bookkeeping systems to manage and extract wealth from colonial territories. These systems tracked the flow of raw materials, minerals, and labour, including through slavery and indenture, in service of capital accumulation (Bryer, 2000). These historical foundations embedded accounting within the architecture of Western colonial and capitalist expansion, leading to a legacy of epistemic injustice in how accounting knowledge is produced and legitimised.

Consequently, rich and long-standing accounting traditions that flourished outside the West have been systematically overlooked. Practices from ancient Egypt, the Middle East, and India—well-documented by scholars such as Richard Mattessich—demonstrate the existence of diverse accounting systems long before the European Renaissance (Ezzamel & Hoskin, 2002; Mattessich, 2000). Yet, these traditions rarely feature in dominant academic narratives.

The aim here is not to provide a historical survey, but to draw attention to what is excluded when accounting is framed solely

through a Western-modernist lens. The neglect of alternative traditions and contexts not only limits the field's intellectual breadth but also distorts its practical relevance in a globally interconnected world. In what follows, we examine the epistemic struggles of scholars working on or in the Majority World and explore the broader consequences of continuing to marginalise their contributions.

#### 4.1. Exclusion of the voices of the majority

Accounting research and practice continue to marginalise perspectives from the Majority World, resulting in a narrow and unbalanced understanding of the discipline. This exclusion not only distorts the academic landscape but also limits the scope and applicability of accounting knowledge globally.

Numerous studies, including [Ashraf et al. \(2020\)](#) and [Moses and Hopper \(2022\)](#), have documented the significant underrepresentation of research on the Majority World in high-ranking journals. A decade-long review of articles in ABDC-ranked outlets found that only 9.5 % focused on emerging economies—a figure likely to be even lower if one includes Eastern Europe and Japan, which are frequently overlooked in such analyses. Journals based in British Commonwealth countries appear somewhat more receptive to publishing studies from underrepresented regions compared to their North American counterparts, possibly reflecting differing academic traditions or historical ties. Nonetheless, this imbalance points to a persistent bias in scholarly publishing.

Institutional dynamics further exacerbate these exclusions. Research funding priorities, ethics approval protocols, and fragmented institutional structures can contribute to systemic barriers. [Prasad and Śliwa \(2024\)](#), for instance, show how academic freedom can be compromised through politicised plagiarism allegations, citing the case of Claudine Gay at Harvard. Such dynamics may serve to silence dissenting or marginalised voices within the academy.

The experiences of scholars researching the Majority World frequently reflect epistemic injustice. [Ashraf et al. \(2020\)](#) document the case of a well-established academic, widely published on Western contexts, whose submission on the Majority World was rejected due to doubts over data credibility. This illustrates *testimonial injustice*—as conceptualised by [Fricker \(2007\)](#)—where speakers from marginalised contexts are unjustly discredited. Submissions involving survey data or case studies from the Majority World are routinely subjected to heightened scrutiny, often dismissed as methodologically weak or lacking rigour ([Ashraf et al., 2020](#); [Moses & Hopper, 2022](#)).

Further, research from the Majority World is frequently rejected for being “irrelevant” to European or North American readers—even when journals do not explicitly define their readership in such geographically exclusive terms. These exclusions are compounded by patterns of under-citation and the tendency to relegate such work to the periphery of academic debates ([Ashraf et al., 2020](#)). These practices reflect entrenched epistemic hierarchies that continue to shape the global distribution of academic legitimacy.

It is crucial to acknowledge that this imbalance is not attributable solely to geography. Factors such as the quality of submissions, methodological preferences, and the editorial scope of journals all play a role. However, the overwhelming concentration of published research originating from a handful of Western countries is a structural issue that cannot be ignored.

Another manifestation of epistemic injustice is found in citation practices. Research from the Majority World is not only underpublished but also under-cited. It is common to see scholars—both within and outside the Majority World—relying predominantly on Western sources. When Majority World contexts are referenced in studies on Western countries, their contributions are often marginalised or instrumentalised, without engaging with their deeper theoretical or empirical insights. As [Fricker \(2007\)](#) explains, this constitutes *hermeneutical injustice*, where the interpretive frameworks necessary to make sense of certain experiences are missing or systematically devalued.

Addressing these imbalances is a necessary first step toward fostering a more inclusive and representative accounting scholarship. As [Byskov \(2021\)](#) argues, clearly articulating the conditions under which epistemic injustice occurs enables scholars to identify and challenge patterns of exclusion. Given the Majority World's substantial share of global economic activity and population, its perspectives deserve to be reflected meaningfully in both research and policy discourse.

Continued epistemic injustice in accounting limits the discipline's ability to benefit from diverse experiences and understandings. This has significant implications for how accounting principles and practices evolve—often remaining overly tailored to Western contexts while neglecting broader developmental goals. Addressing this imbalance is not only a matter of academic fairness but also essential for developing accounting knowledge that is contextually relevant and globally applicable. This theme will be further explored in the following sections.

#### 4.2. Missing out on important research questions

Interpretative bias is particularly evident in the types of research questions prioritised in accounting journals. As [Fricker \(2007\)](#) notes, marginalised individuals often struggle to articulate their experiences due to a lack of shared interpretive resources—what she terms *hermeneutical injustice*. This form of exclusion occurs when prevailing epistemic frameworks fail to accommodate the lived realities of underrepresented groups.

The dominance of Western perspectives in accounting research is closely linked to the agenda-setting power of leading journals, which heavily influence what is deemed important or publishable ([Moses & Hopper, 2022](#)). This results in a homogenisation of research questions across vastly different contexts. For instance, studies conducted in countries as different as China and the United States often explore similar themes—such as executive compensation or board composition—despite stark contrasts in their political systems, institutional frameworks, and cultural values.

Such lack of contextual sensitivity is evident across various accounting subfields. In Majority World contexts, for example, family-owned but publicly listed firms often prioritise executive monitoring or familial governance structures over issues like executive pay.

Similarly, in politically unstable environments, issues such as corruption, conflict, disease, and environmental degradation may be far more pressing than investor activism—yet these remain underexplored in mainstream accounting scholarship.

These gaps are not trivial. The Majority World faces structural challenges—ranging from democratic deficits to public health crises—that directly affect both governance and economic functioning (Hopper et al., 2017; Lassou, 2017). Yet, despite their relevance, such issues are marginal in the discipline's mainstream discourse (e.g., Ntim, 2016; Soobaroyen & Ntim, 2013).

This narrowing of research scope has significant consequences. By consistently privileging topics aligned with Western academic and institutional concerns, the discipline sidelines inquiries that could inform real-world change in diverse settings (Hopper et al., 2023). Such a dynamic not only limits scholarly diversity but also risks making accounting research increasingly detached from global development challenges.

The intellectual hegemony of mainstream accounting research shapes how scholars around the world conceptualise their work. Editorial decisions become gatekeeping mechanisms that reinforce dominant paradigms, raising ethical questions about inclusivity. Should journal editors take a more active role in curating perspectives from the Majority World? This issue warrants serious reflection and is revisited later in the article.

The real-world implications of research exclusion are profound. As Hopper et al. (2009) caution, replicating Western-centric research frameworks can propagate a singular—and biased—understanding of economic and institutional 'reality.' Models such as IFRS, global governance codes, and advanced costing systems are often assumed to be universally applicable, yet they may be ill-suited to the socio-political and economic realities of the Majority World.

A number of studies have highlighted how this epistemic narrowness conflicts with development needs (Uddin & Choudhury, 2008; Mathuva et al., 2019; Alawattage & Fernando, 2017). By repeatedly reinforcing the same research agendas, the field risks neglecting urgent topics and context-sensitive innovations that could better inform policy and practice in underrepresented regions.

There is growing recognition of the need to break this cycle. Some initiatives are beginning to challenge this orthodoxy (Alawattage et al., 2017a), but a more systemic commitment to intellectual pluralism is essential. Accounting research should reflect a tapestry of theoretical and methodological perspectives, not a singular intellectual tradition. As Fricker reminds us, epistemic justice requires that those in hegemonic positions actively support the diversification of academic discourse. In doing so, we can begin to realise a more nuanced and global accounting scholarship.

#### 4.3. Missing out on rich concepts, ideas, and theories

Fricker's concept of *hermeneutical injustice* is particularly relevant in understanding the persistent dominance of Western theoretical perspectives in accounting. The resulting epistemic imbalance has led to the crowding out of alternative theories and intellectual traditions rooted in the Majority World.

This issue has begun to receive more formal attention. For instance, a recent special issue call by *Critical Perspectives on Accounting* (2024) explicitly challenges the theoretical hegemony of the Global North and invites scholarship that engages with the Global South on its own terms. This aligns with broader calls for "epistemic disobedience" (Mignolo, 2011; Quijano, 1992), which seek to expose and legitimise alternative modes of inquiry and engagement (Sauerbronn et al., 2021).

The intellectual dominance of Western theory fails to account for the vast cultural, political, and institutional diversity that characterises the Majority World. Fragile institutions, postcolonial legacies, and divergent legal and governance systems have produced accounting contexts that differ markedly from those in the USA or UK (Uddin et al., 2020). In many post-independence nations, military institutions have played outsized roles in governance, deeply influencing legal frameworks and accounting regulation (Ashraf & Uddin, 2015).

Postcolonial theories have yielded valuable insights into these dynamics (Hopper et al., 2009), but there remains a pressing need for further work that connects historical legacies with contemporary accounting systems. A common but flawed assumption persists that the Majority World will eventually converge with Western capitalist models—a view that frequently overlooks the deeply embedded family- and community-based nature of many economic activities in these contexts.

Moreover, economic strategies in many countries diverge substantially from those recommended by international institutions like the World Bank and IMF. These divergences often lead to the failure—or unintended consequences—of externally imposed accounting frameworks (Uddin & Choudhury, 2008; Ashraf & Uddin, 2016). Addressing this disconnect requires serious engagement with the social, political, cultural, and religious contexts in which accounting operates.

A promising avenue lies in drawing upon sociological and philosophical traditions grounded in local knowledge. Wallace (1997), for example, questioned the relevance of agency theory in understanding the accounting history of African nations. Alternative conceptions of agency—such as those derived from *Ubuntu* or Akan philosophies, which emphasise relational and communal understandings of the self (Gyekye, 1978, 1987; Wiredu & Gyekye, 1992)—may offer more appropriate analytical tools. These philosophies challenge the atomistic, self-interested assumptions underlying Western governance models, instead promoting notions of mutual accountability and collective responsibility.

Similarly, conventional cultural typologies like Hofstede's individualism-collectivism scale fall short of explaining how participatory processes function in contexts such as Japan. Nakane's (1970) concept of a "group society," derived from Japan's historical and social structures, provides a more culturally attuned lens for understanding budgeting practices and decision-making (Uddin et al., 2017).

Despite their relevance, such locally grounded theories remain largely absent from mainstream accounting discourse. This omission is not solely the result of editorial gatekeeping; it also reflects internalised hierarchies within the Majority World itself, where scholars often downplay their own epistemic resources in favour of Western-centric frameworks. As Fricker's concept of *hermeneutical injustice*



highlights, when marginalised communities lack the conceptual tools to articulate their experiences within dominant paradigms, their knowledge is sidelined—not due to its irrelevance, but because of systemic barriers to its recognition.

Addressing this form of epistemic injustice requires not only the diversification of theories but also the cultivation of scholarly environments that validate and promote alternative epistemologies. The theoretical enrichment of accounting depends on recognising that knowledge is not only produced in the West—and that local intellectual traditions have much to contribute to global scholarship.

#### 4.4. Methodological constraints

Western influence extends deeply into the methodological preferences of accounting research. Quantitative approaches dominate top-tier journals, and scholars from the Majority World often emulate these methods to gain recognition (Ashraf et al., 2020). However, such approaches are frequently ill-suited to data-scarce, informal, or culturally distinct contexts. Large-scale surveys and econometric models may fail to capture the social and institutional nuances of these environments. In contrast, qualitative methods—such as ethnography and case studies—are often better equipped to reveal these complexities, yet remain underutilised, particularly in the Majority World (van Helden & Uddin, 2016).

A key reason for this underutilisation lies in the implicit assumption—more pronounced in accounting than in many other disciplines—that knowledge produced using Western methods is more valid or legitimate. This perception constrains methodological innovation and reinforces hermeneutical injustice, where alternative modes of inquiry are dismissed or sidelined because they do not align with dominant epistemic norms.

This has produced a troubling cycle. Scholars from economically marginalised countries tend to replicate the quantitative methods and research topics favoured by elite journals, often without fully considering their relevance to local contexts (Ashraf et al., 2020; Moses & Hopper, 2022). Standardised methods such as surveys, big data analytics, and statistical modelling continue to dominate—even in contexts where reliable data infrastructure is lacking, informal economic activity prevails, and social relations may not be easily captured through structured instruments.

While the Western academy has increasingly embraced qualitative and interdisciplinary research—evident in journals like *Accounting, Organizations and Society*, *British Accounting Review*, *Critical Perspectives on Accounting*, and *Accounting, Auditing and Accountability Journal*—this momentum has yet to take meaningful root in the Majority World. Despite the growing volume of qualitative work focusing on Majority World settings published in some of these outlets, these contributions have not significantly influenced research cultures within the Majority World itself. Instead, North American journals—many of which strongly favour quantitative methodologies—continue to set the benchmark for academic recognition in these regions.

The problem is compounded by a lack of methodological innovation. Much of the qualitative research conducted still relies on techniques developed in Western contexts, often overlooking alternative traditions of knowledge-making. For example, storytelling—deeply embedded in African and Asian epistemologies—has gained traction in other social sciences for its ability to capture lived experience and social complexity (Carroll, 2023), yet it remains underused in accounting (Beattie & Davison, 2015). Storytelling's narrative structure can convey nuanced understandings of financial accountability, trust, power, and community—elements often missed by more conventional methods. This reluctance to embrace diverse methodologies reflects the broader epistemic hierarchy in accounting, where Western frameworks are privileged and alternative approaches are undervalued. The consequence is a discipline with a narrow evidentiary base and limited responsiveness to local knowledge systems.

Addressing this imbalance requires more than methodological diversification. It calls for a rethinking of what constitutes rigour, credibility, and relevance in accounting research. Encouraging researchers to draw on contextually embedded methods—whether narrative, participatory, or interpretive—can enhance both the relevance and richness of the discipline. Only then can accounting scholarship move beyond its current limitations and engage more meaningfully with the complex realities of the Majority World. In the next section, we examine how these methodological exclusions feed into broader policy implications—particularly in the areas of global accounting standards and reform prescriptions.

#### 4.5. Global accounting standards

Global accounting standards have long faced criticism for inadequately reflecting the institutional and economic realities of the Majority World (Mangena & Taurigana, 2007; Nnadi & Soobaroyen, 2015; Chamisa et al., 2018). While frameworks such as the International Public Sector Accounting Standards (IPSAS) and International Accounting Standards (IAS) are often promoted as progressive, their design and application tend to align more closely with the needs of multinational corporations and advanced economies than with the conditions of family-run enterprises or fragile public sectors common in non-Western contexts (van Helden et al., 2021).

A recurring concern is the complexity and technicality of these standards, which can render them difficult to implement effectively in environments with limited regulatory capacity. Their adoption is frequently symbolic—formally embraced but inconsistently or superficially applied. In practice, this tends to benefit multinational firms and large domestic players seeking international capital, while smaller enterprises and national economies gain little systemic value.

The intellectual foundations of these standards remain heavily shaped by US-Anglo-centric priorities, particularly those rooted in neoliberal and capital-market logic. This focus may be at odds not only with the developmental priorities of Majority World countries but even with the needs of certain developed economies, such as Japan, where institutional arrangements diverge from those assumed by standard-setters (Uddin et al., 2020).

As global economic influence gradually shifts, international standard-setting bodies must adopt a more inclusive and context-sensitive approach. If harmonisation remains the goal, it must be accompanied by flexibility and respect for regional variation,

rather than enforcing uniformity based on a narrow set of assumptions.

#### 4.6. Global accounting prescriptions for reforms

In parallel with standard-setting, global financial and aid institutions exert significant influence over accounting reforms through policy conditionalities. However, these interventions have often drawn criticism for their prescriptive and homogenising tendencies. Despite rhetorical commitments to good governance, the reform models promoted by institutions such as the World Bank and IMF frequently adopt a 'one-size-fits-all' stance (Neu & Ocampo, 2007), privileging Western templates over local needs and capacities.

Reforms typically involve the introduction of complex accounting systems drawn from Anglo-American frameworks. Yet, these systems are often misaligned with the operational environments of recipient countries, where administrative capacity, infrastructure, and political context may pose significant constraints (van Helden & Uddin, 2016). As a result, implementation often stalls, is inconsistently executed, or fails to deliver intended outcomes—leading to inefficiencies and wasted resources (Ashraf & Uddin, 2016).

As political and economic volatility grows globally, the decisions made by international financial institutions will continue to shape accounting trajectories in the Majority World. To ensure these decisions are equitable and effective, they must be grounded in inclusivity, local engagement, and a deeper understanding of on-the-ground realities. A more collaborative, context-aware approach—rather than a top-down imposition—can better support sustainable growth and foster genuine global solidarity.

### 5. Addressing epistemic injustice and accounting scholarship: ways forward

Drawing on the work of Fricker (2007), Medina (2013), Muzanenhamo and Chowdhury (2023), and Byskov (2021), this article proposes a more expansive framework for addressing epistemic injustice in the field of accounting. It argues that dismantling entrenched epistemic hierarchies requires a multi-pronged strategy comprising three interrelated components: (1) engaging hegemonic actors to critically interrogate their roles and foster inclusive academic infrastructures; (2) cultivating equitable partnerships between Western and Majority World institutions that promote mutual learning and epistemic plurality; and (3) advancing counter-hegemonic research agendas rooted in local contexts, intellectual traditions, and socio-political histories. The following subsections explore each of these dimensions in greater detail.

#### 5.1. Transforming the role of hegemonic institutions

Hegemonic actors—journals, academic associations, ranking agencies, funding councils, and elite universities—shape the contours of what is deemed legitimate scholarship in accounting. Often unintentionally, their institutional norms and evaluative criteria uphold an epistemic monoculture that sidelines knowledge from the Majority World. However, these same actors hold the potential to meaningfully recalibrate the field if they commit to inclusive reforms.

Special issues focusing on underrepresented regions and topics are one avenue through which journals can elevate marginalised voices. Yet, such initiatives must move beyond performative cycles. Rather than occasional bursts of interest, there needs to be systematic integration of Majority World issues into mainstream editorial calendars. This could include rotating guest editorships from scholars based in Africa, Asia, Latin America, and Eastern Europe, as well as long-term commitments to methodological and thematic plurality.

Beyond journal content, structural changes in editorial governance are essential. Editorial boards must diversify not only geographically but epistemologically. This involves recognising the legitimacy of alternative knowledge systems, valuing methodological experimentation, and ensuring equitable peer-review processes. For example, journals should establish mentoring systems in which senior scholars guide researchers unfamiliar with dominant publishing conventions, helping them navigate methodological, theoretical, and stylistic expectations without erasing the originality of their work.

Furthermore, academic journals should strengthen their engagement with scholarly events and associations rooted in the Majority World. My own experience with AAFA, AAAA, APMAA, AAEE, and AFEE has shown that these forums often take the initiative to engage with elite journals, yet rarely receive reciprocal attention. Initiatives like the BAR Best Female Prize at the AAFA 2022 Conference suggest possibilities for collaboration, but such efforts remain exceptions. Sustained partnerships—such as joint workshops, thematic symposia, and co-hosted doctoral colloquia—could institutionalise these engagements.

Importantly, doctoral training must be included in the agenda for reform. Many supervisors are reluctant to support doctoral projects focused on Majority World issues due to concerns about publication prospects. Journals and doctoral networks should actively encourage such topics and create pathways for their recognition and dissemination. Doing so is not only a corrective to epistemic marginalisation but a forward-looking investment in the next generation of global accounting scholarship.

Hegemonic actors must also reflect on their role in perpetuating epistemic exclusion through double standards in the review process. As documented by Ashraf et al. (2020), papers from the Majority World are often rejected based on concerns over data credibility or contextual relevance—concerns seldom raised when similar methods are applied in Global North settings. Such discrepancies underscore the need for transparency, accountability, and reflexivity in editorial decision-making.

Finally, journal rankings—arguably the most powerful determinant of academic prestige—must be critically re-evaluated. Current systems often reward insularity by prioritising journals with limited geographic and epistemic scope. If we are to decolonise accounting research, ranking bodies must recalibrate their metrics to include diversity, representation, and engagement with global challenges as indicators of excellence.

## 5.2. Building equitable and reciprocal academic networks

While institutional reform is crucial, it cannot succeed in isolation. Academic change must also be driven by inclusive and sustained transnational collaborations. Historically, many Western academic and professional bodies have engaged the Majority World through outreach programmes, curriculum export, or capacity-building initiatives. While these interventions are sometimes well-intentioned, they often replicate hierarchical dynamics under the guise of partnership.

The imposition of global frameworks—such as IFRS or IPSAS—without adequate attention to local contexts exemplifies this problem. Similarly, Western-led pedagogical initiatives often neglect the realities of resource constraints, institutional fragility, and cultural specificities in recipient countries. Such models risk undermining local knowledge systems, sidelining indigenous theories, and diminishing the autonomy of local institutions.

To avoid these pitfalls, collaborations must be anchored in mutual respect, shared ownership, and epistemic humility. Institutions in the West must recognise that their models are not universally applicable and that knowledge production is enriched when it draws on multiple epistemologies. Formal partnerships with regional associations—such as AAFA or AFEE—should be designed to co-produce research, co-host events, and co-create teaching materials. Importantly, these collaborations should also include discussions of ethics, accountability, and representation.

Critical questions must be asked of all globalisation efforts. What drives international outreach—academic solidarity, market expansion, or reputational gains? How do global strategies align with local aspirations? What mechanisms are in place to ensure that partnerships are symmetrical in design and impact? And what role do Southern actors play in shaping the agenda, rather than merely executing externally imposed mandates?

We propose that accounting institutions develop permanent bilateral forums where scholars from the Majority World and Global North can engage as equals. These could include annual thematic institutes, collaborative PhD programmes, or cross-border research consortia. Such structures would ensure continuous dialogue and facilitate the long-term co-production of knowledge. Recent efforts by AFEE and AAFA to host postgraduate training sessions and methodological workshops exemplify the potential of such platforms. These must be expanded, resourced, and institutionally supported to realise their transformative potential.

## 5.3. Advancing counter-hegemonic research agendas

Alongside institutional reforms and collaborative networks, advancing counter-hegemonic research is essential for addressing structural imbalances in global accounting scholarship. Scholars from the Majority World have long produced empirically grounded, contextually rich, and theoretically innovative work that contests dominant narratives. Yet, much of this scholarship remains marginalised within mainstream academic discourse. This section synthesises some notable contributions from the Majority World and identifies future research pathways that challenge entrenched paradigms and promote a more inclusive understanding of accounting.

Research on the professionalisation of accountancy in postcolonial contexts (e.g., Annisette, 2000) exposes how imperial legacies continue to shape contemporary accounting education and practice. These studies illuminate how Western models of training were transplanted to serve colonial objectives, often suppressing indigenous approaches. Future research can build on this by exploring how professional bodies across the Majority World are devising alternative accreditation systems aligned with local socio-economic realities.

Other studies have critically examined the role of accounting in development, particularly its entanglement with global capitalism and donor-driven reforms (Hopper et al., 2009; Lassou, 2017). These works question the assumptions underpinning internationally sponsored reforms, opening space for research that aligns accounting with development goals such as gender equality, decent work, and poverty alleviation (Agrizzi et al., 2021; Shahadat & Uddin, 2021).

The cultural dimensions of accounting control have also received significant attention (S. Uddin, Siddiqui, & Islam, 2018; S.N. Uddin, 2009). Studies situated in diverse contexts (Uddin & Hopper, 2001; Jayasinghe and Soobaroyen, 2009) have advanced a cultural political economy approach, illustrating how imported control mechanisms are reinterpreted within local norms (Alawattage & Wickramasinghe, 2008, 2009; Alawattage et al., 2017b; Alazzeah & Uddin, 2024). This body of work suggests the need for further exploration using grounded methodologies like narrative inquiry, ethnography, and participatory observation.

Contributions have also highlighted accounting's complicity in systems of labour exploitation and human rights abuses (Siddiqui & Uddin, 2016; Ahmed & Uddin, 2021). These findings prompt a shift toward ethical and justice-oriented frameworks that investigate accounting's role in precarious work, migration, and crisis governance—especially pertinent in settings affected by conflict or weak institutional protections (Lassou, 2017).

In corporate governance, scholars have questioned the applicability of Western models in Majority World contexts (Ahmed and Uddin, 2018; Uddin et al., 2017; Mathuva et al., 2019). Research emerging from politically volatile and economically distressed regions (e.g., Ntim et al., 2012; Mangena et al., 2012) demonstrates the importance of context-sensitive governance models that account for institutional fragility and socio-political instability.

Similarly, critiques of international accounting standards (Mangena & Taurigana, 2007; Nnadi & Soobaroyen, 2015) reveal their limited relevance to small and family-run businesses. Future investigations should interrogate the governance of standard-setting bodies and explore how emerging economies can participate more equitably in shaping global norms (Jayasinghe & Uddin, 2019).

Innovative work on microfinance and NGO governance (Alawattage et al., 2019) has introduced the notion of “micro-accountability,” linking accounting to local development dynamics and alternative forms of social organisation. Further research might explore how micro-accounting practices intersect with gender, sustainability, and community-based economies.

Scholars have also problematised the influence of global financial institutions in shaping domestic accounting reforms (Uddin &



Hopper, 2003; Annisette, 2004). Future studies could use institutional ethnography to map how these policies are formulated, negotiated, and contested, and propose alternative metrics that privilege social well-being over fiscal compliance.

Importantly, the concept of epistemic disobedience (Quijano, 1992; Mignolo, 2011) encourages researchers to question dominant theories and develop new frameworks grounded in lived experience. Such approaches demand more than critiquing existing paradigms—they require epistemological innovation that draws from indigenous, decolonial, feminist, or Southern epistemologies. Journals committed to qualitative and critical inquiry offer fertile ground for these contributions.

To catalyse this research agenda, a supportive scholarly infrastructure is vital. Initiatives such as the “Research in Accounting in the Third World” series, though now not active, laid early foundations for amplifying underrepresented voices. More recently, networks like the AFEE special interest group within BAFA, the Journal of Accounting in Emerging Economies (est. 2010), AAFA (est. 2011), and the AAEE Conference (est. 2018) have helped foster community among scholars focused on Majority World contexts. These platforms play an instrumental role in legitimising counter-hegemonic research and providing avenues for publication, mentorship, and collaboration.

In conclusion, advancing counter-hegemonic research entails not only diversifying the subject matter of accounting but also transforming its theoretical, methodological, and institutional foundations. By embedding inclusivity and contextual sensitivity into the heart of scholarly inquiry, accounting research can become more attuned to the realities of a globally interconnected world—and more capable of addressing the systemic injustices that persist within it.

## 6. Conclusion

This article has critically examined the multifaceted challenges encountered by accounting scholars working in and on the Majority World. Framed through Fricker's (2007) concept of epistemic injustice, it has drawn attention to how processes of knowledge production, validation, and dissemination in the field of accounting are embedded in structural asymmetries that systematically marginalise contributions from underrepresented regions. While the central focus has been on the Majority World, the argument extends to other neglected domains, such as the informal economy, which remains largely invisible within both the Majority World and Western World accounting scholarship (Jack et al., 2018).

To address these injustices, the article proposes a comprehensive and multi-layered agenda involving hegemonic actors, collaborative networks, and proactive research initiatives led by scholars themselves. This approach challenges the dominant assumption that reform must be driven solely from the top, highlighting instead the transformative potential of academic collectives working across and within institutional boundaries.

**First**, the responsibility of hegemonic actors—academic journals, editors, universities, and research councils—is underscored. Their role in reproducing epistemic injustice is not incidental but systemic, and must therefore be actively interrogated. The article calls for substantive editorial reforms, including the creation of special issues focusing on the Majority World, guest editorships drawn from these regions, and systematic engagement with regional conferences. More equitable representation on editorial boards, combined with peer mentoring and methodological support for early-career researchers, is essential for broadening participation. Equally important is the recalibration of journal ranking systems to incentivise epistemic inclusivity rather than continue privileging Western epistemologies.

**Second**, the article underscores the imperative of forging equitable partnerships between Western and Majority World academic and professional bodies. While some cross-border collaborations have emerged, many risk reinforcing the epistemic authority of the West by transferring pre-packaged methodologies and models. Genuine partnerships must be dialogic, premised on mutual learning, and oriented towards co-producing knowledge that is responsive to specific socio-political contexts. The motivations behind global outreach, the alignment of such efforts with local priorities, and their long-term impacts on domestic accounting institutions require critical scrutiny. Locally grounded seminars and sustained institutional linkages, such as those facilitated by AAFA, AFEE, and APMAA, offer promising models that should be further strengthened.

These alliances are crucial in contesting the continuing influence of global accounting standards that insufficiently reflect the lived realities of the Majority World. The dominance of a capital-market orientation, underpinned by Anglo-American frameworks, sidelines the needs of smaller, family-owned, or informal enterprises that are prevalent in these contexts. Similarly, international financial institutions must abandon the reductive application of one-size-fits-all accounting reforms and engage more substantively with local knowledge and institutional capacity.

**Third**, the article reaffirms the agency of scholars situated in or working on the Majority World. While structural impediments persist, the onus cannot rest solely on reforming elite gatekeepers. Accounting scholars must continue to pursue and expand counter-hegemonic research agendas that centre local histories, vernacular theories, and grounded empirical realities. Such scholarship is indispensable not only for rendering the field more inclusive but also for extending its relevance to developmental challenges, including poverty, gender inequality, environmental degradation, and labour exploitation.

This endeavour is already supported by a growing array of academic platforms and scholarly networks. The establishment of the *Journal of Accounting in Emerging Economies*, the African Accounting and Finance Journal, and regular conferences hosted by AAFA and AFEE have created crucial spaces for dialogue, resistance, and innovation. These initiatives represent more than institutional successes; they are manifestations of a broader intellectual movement aimed at decolonising accounting knowledge.

Finally, while the article has foregrounded research and institutional engagement, it acknowledges education as a vital frontier for dismantling epistemic injustice. As Bigoni and Awais (2024) illustrate, the imposition of Western neoliberal curricula can generate confusion and resistance among students in non-Western settings. Although this dimension warrants deeper exploration beyond the scope of this article, it is evident that meaningful reform in accounting education—including the revision of syllabi, integration of local

case studies, and critique of hegemonic assumptions—is essential to fostering critical consciousness and long-term epistemic transformation.

In conclusion, addressing epistemic injustice in accounting is not merely a question of increasing representational diversity but of reimagining the field's intellectual architecture. By confronting its colonial inheritances and epistemological exclusions, accounting scholarship can be repositioned as a site of global solidarity, methodological pluralism, and transformative praxis.

## Research instrument

This paper is conceived as a reflective commentary, informed by lived experiences—both my own and those of colleagues across the field—in our capacities as authors, editors, and reviewers. It seeks to provoke critical reflection and foster scholarly reflexivity on the ways in which accounting research engages with the Majority World.

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## Data availability

No data was used for the research described in the article.

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