



## Accounting in Africa

/

Tauringana, Venancio  
Mangena, Musa

Emerald,  
2012

Monografía

The African context provides a unique environment for accounting research: the stage of economic and market development is low, corruption is rife and politics often meddles in corporate affairs. Such an environment can affect the nature of accounting and indeed the manner in which accounting is used, which makes accounting research in Africa important and interesting. The 10 papers in this volume were presented at the inaugural African Accounting and Finance Association (AAFA) in 2011 and are based on data from Ghana, Mauritius, Nigeria, Uganda and South Africa. Motivated by the AAFA vision, this special volume provides a source of rich data for academics, practitioners and policy makers with interest in accounting research in Africa to draw upon to inform accounting debate and help provide better understanding of accounting in Africa and beyond

<https://rebiunoda.pro.baratznet.cloud:38443/OpacDiscovery/public/catalog/detail/b2FpOmNlbGVicmF0aW9uOmVzLmJhemF0ei5yZW4vMzQ5NDY4Nzk>

**Título:** Accounting in Africa edited by Venancio Tauringana, Musa Mangena

**Editorial:** Bingley, U.K. Emerald 2012

**Descripción física:** 1 online resource (xix, 254 pages) illustrations

**Mención de serie:** Research in accounting in emerging economies 1479-3563 v. 12, pt. A

**Bibliografía:** REFERENCES LITERACY, EXTERNAL USER-PRESSURE AND QUALITY OF ACCOUNTING INFORMATION OF UGANDAN SMEs; INTRODUCTION AND MOTIVATION; LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT; RESEARCH METHODOLOGY; RESULTS AND DISCUSSION; SUMMARY AND CONCLUSIONS; REFERENCES; APPENDIX: QUESTIONNAIRE; THE BANKING INDUSTRY REQUIREMENTS OF ACCOUNTING GRADUATES IN GHANA; INTRODUCTION; RESEARCH PROBLEM AND QUESTIONS; LITERATURE REVIEW; OVERVIEW OF THE ACCOUNTING EDUCATION IN GHANA; RESEARCH METHODOLOGY; ANALYSIS AND DISCUSSION OF FINDINGS; INTERVIEWS; SUMMARY AND CONCLUSION; REFERENCES

**Contenido:** Introduction / Venancio Tauringana, Musa Mangena -- A study of the operations of formal and informal controls in a multinational subsidiary in Nigeria / Inya Egbe, Mathew Tsamenyi, Hadiza Sa'id -- Effectiveness of internal control systems of listed firms in Ghana / Joseph M. Onumah, Ransome Kuipo, Victoria A. Obeng -- Literacy, external user-pressure and quality of accounting information of Ugandan SMEs / Irene Nalukenge, Stephen K. Nkundabanyanga, Venancio Tauringana -- The banking industry requirements of accounting graduates in Ghana / Joseph M. Onumah [and others] -- The usefulness of student evaluations for

enhancing the effectiveness of teaching of financial accounting students at a South African university / Daniel Carl van der Merwe -- Ethics and accounting education in a developing country : exploratory evidence from the premier university in Ghana / Joseph M. Onumah [and others] -- From SAS to IFRS : an investigation of Nigeria transition road map implementation problems / Sunday C. Okaro, Venancio Tauringana -- Barriers and catalysts to effective internal audit in the Ghanaian public sector / Joseph M. Onumah, Redeemer Yao Krah -- Developments in public sector accounting practices : the Ghanaian experience / Samuel Nana Yaw Simpson -- Corporate governance implementation in an African emerging economy : the case of state-owned entities / Jyoti D. Mahadeo, Teerooven Soobaroyen

**Copyright/Depósito Legal:** 823379770 823723197 827789296 992861155 1391851677

**ISBN:** 9781781902233 electronic bk.) 1781902232 electronic bk.) 9781781902226 1781902224 Trade Cloth) 9781283868914 MyiLibrary) 1283868911 MyiLibrary)

**Materia:** Accounting- África Accounting. Business & Economics- Accounting- General. BUSINESS & ECONOMICS- Accounting- Financial. Gestion d'entreprises. Accounting.

**Materia Geográfica:** África <https://id.oclc.org/worldcat/entity/E39PBJkHrMyfHC67yqRTycbrv3>

**Autores:** Tauringana, Venancio Mangena, Musa

**Enlace a formato físico adicional:** Print version 9781781902226

**Punto acceso adicional serie-Título:** Research in accounting in emerging economies v. 12, pt. A.

---

## Baratz Innovación Documental

- Gran Vía, 59 28013 Madrid
- (+34) 91 456 03 60
- [informa@baratz.es](mailto:informa@baratz.es)