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1. Introduction

Since the 1990s, an insightful stream of research has emerged on the influences of colonialism and imperialism on accounting professionalisation trajectories in former British colonies (Annisette, 2000; Uche, 2007; Bakre, 2006; Sian, 2006; Poullaos and Uche, 2012). These studies show how the colonial and imperial encounter engendered the development of professional associations in former colonies as an extension of those of the former coloniser (Wallace, 1992), how colonial and imperial links between local professional associations and global (especially British-based) bodies tend to subvert the nationalist goal of the local profession (Annisette, 1999) and how such links have rendered localisation of accountancy as failed projects (Bakre, 2006; Mihret et al. 2012). Such studies have contributed greatly to our understanding of the influences of colonial and imperial legacies on the accounting professionalisation trajectories in ex-colonies. While these studies implicitly appreciate postcolonial theoretical analyses (Alawattage and Fernando, 2017), including recognition of the agency of local accountants and their institutions in the professionalisation process (Annisette, 2010) and mimicry of colonial professional projects (Poullaos and Uche, 2012), colonial continuity within ex-colonies' accountancy spaces remains relatively underexplored from a postcolonial theory perspective (Alawattage and Fernando, 2017). Furthermore, the extant literature takes, primarily, an institutional focus, focusing on professional structures and associated regulatory mechanisms. While the formalised profession provides an overarching institutional frame for the practice of accountancy, such an institutional focus overlooks the accountant as an individual actor within the professional accountancy domain. If the profession is viewed as constituting a grouping of individuals with certain shared features such as, for example, shared purposes, education, work and responsibilities, then the views of how the accountants impact, and are impacted by, their professional status, activities and engagement can add to our understanding of professionalisation trajectories in ex-colonies.

This paper aims to explore how the model of accounting professionalisation in ex-coloniesⁱ implicates the construction of professional accountants. Specifically, the paper seeks to understand how chartered and aspiring accountants in ex-colonies perceive their professional identity, status and engagements both within and outside their country of origin. In addressing this aim, the paper seeks to make a conceptual contribution to the extant accounting literature by examining the accounting professionalisation trajectory in ex-colonies through the critical lens of postcolonial theory.

Postcolonial theory has, in recent decades, seen significant visibility in a variety of disciplines (Chibber, 2013) including literary studies (Said, 2003), history (Kennedy, 2013), development studies (Briggs and Sharp, 2004), anthropology (Ribeiro, 2011) and management and organisation studies (Frankel and Shenhav, 2006; Boussebaa, 2015). The theory has been generally employed as a means of challenging the discourse and practices of colonialism and imperialism irrespective of time and space. Frankel and Shenhav (2006), for example, employ postcolonial theory to examine the effect of colonialism on the development and epistemological boundaries of management and organisation studies. They suggest that studies of management and organisations should recognise the hybrid nature of the colonial encounter and the mutual and collaborative exchanges between colonisers and the colonised. Within cultural studies, the conception of hybrid identity is particularly developed with reference to the concept of diaspora as it underpins the analysis and theorisation of cultural accommodation, adaptation and relocations to new cultural/transnational spaces (Bhabha, 1994; Waring, 2015).

By mobilising a postcolonial theoretical framework, the paper extends beyond the recognition of the asymmetrical knowledge-power dynamics that characterise the relationship between local and globally recognised professional bodies ([Annisette, 1999](#)). It does so by including the impact of the local/global fusion and mutual exchanges between them, on the construction of accountants in ex-colonies. This framework, we suggest, allows us to usefully conceptualise the influences of colonial continuity on the accounting professionalisation trajectory in ex-colonies, capture the role of local actors ([Robinson, 1986](#)) in a set of unequal bargains in the face of colonial domination, as well as shed light on the identity formation of professional accountants in a postcolonial context.

In order to illustrate the above, the paper shifts the unit of analysis from the macro-institutional level (the accountancy profession) to the micro-individual level (the professional accountant). This particular focus on the individual professional accountant has received little attention in the literature despite the fact that the link between colonial/imperial continuity and the professionalisation trajectories in developing ex-colonies has been well established. Our focus on the professional (as opposed to the profession) enables us to capture and conceptualise the lived experiences of individuals who are directly impacted by the existing model of accounting professionalisation in postcolonial contexts. The context of this study is Sierra Leone, a country where economic development has been slower than other countries in the sub-region. The Institute of Chartered Accountants of Sierra Leone (ICASL) is the locally-recognised body responsible for regulating and promoting accounting. However, ICASL is not an educator or examiner. Instead, it established a partnership with ACCA (global) under which education and certification of accountants in the country are based on a wholly ACCA-administered programme lacking local specificity. Drawing on interviews with Sierra Leonean chartered and aspiring accountants, the paper argues that the current professionalisation model represents a postcolonial third space in which hybrid professional identities, or what [Boussebaa \(2015: 1221\)](#) refers to as “collaborative yet resistive local professionals” are constructed. While prior literature accounts for the asymmetrical power-knowledge dynamics between the coloniser(global) and colonised(local), to the extent of thwarting nationalistic and localisation agendas ([Annisette, 1999](#); [Bakre, 2005](#)), we posit that, additionally, it needs to account for the hybrid nature, the outcome of the coloniser/colonised fusion and in particular, the agency exercised by local actors via mimicry of the ACCA professionalisation processes.

Whilst the influence of British-based accounting bodies on the professionalisation trajectories in ex-British colonies is becoming well-established, [Sian and Poullaos \(2010\)](#) highlight the need to explore this influence with further evidence from different local contexts. Sierra Leone provides a suitable local context for our analysis not only because it is an ex-British colony and because of the continuing influence of the British-based ACCA on the development of accounting and accountants in the country, but also because there has not been a study of an ex-colony as low down the development scaleⁱⁱ as Sierra Leone. Whilst recognising that accountancy is not always regarded as a high-status profession particularly in parts of continental Europe, nonetheless, it does have a relatively high status in, for example, the UK and by extension many ex-British colonies. [Crompton and Lyonette \(2011\)](#), for example, regard law and accountancy as higher level professions in the UK. In an earlier study of the status of accountants in global European corporations, [Sheridan \(1995\)](#) suggested that UK auditors are perceived as having high status while continental auditors are limited to statutory accounts preparation and tax work. So, it is reasonable to speculate that becoming an accountant in Sierra Leone might be expected to confer even greater benefits than doing so in a country with a relatively higher level of development.

The rest of the paper is organised as follows. First, elements of postcolonial theory that frame the paper are discussed. Second, prior literature on accounting in developing countries is reviewed. Third, necessary contextual background is provided. Fourth, the research method is explained, followed by analysis of the research findings in relation to the theoretical framework. Finally, a discussion of the implications of the findings and conclusions are presented.

2. Theoretical Framework

Postcolonial theory is rooted in the “historical fact” of colonialism and imperialism (Ashcroft et al. 2003; Said, 2003). Yet, postcolonial theory deviates from classical conceptions of colonialism and imperialism by critically evaluating and theorising the complex web of processes by means of which both notions were utilised to produce the subjectivities of the colonisers and the colonised (Nandy, 1983; Bhabha, 1994). Although it is generally accepted that colonialism (marked by annexation and subjugation of colonised societies) largely ended with the post-World War II dismantling of Europe’s colonial empires (Gallagher and Robinson, 1953), imperial hegemony persists in ex-colonies (Said, 1994; Prasad, 2003). Thus, “the *post* in postcolonial, should be understood as “the *post* of the space-clearing gesture. It is not a ‘post’ that is concerned with transcending – with going beyond – coloniality”ⁱⁱⁱ (Appiah, 1991: 348; emphasis in original). As such, postcolonial theory is located within the wider context of the overlapping ensemble and expansion of colonial and imperial empires from the time of first encounter to the present day (Ashcroft et al 2003; Loomba, 2005). Postcolonial theory represents a range of concepts that seek to address “generative relations between different peoples and cultures” (Young, 2003: 7). Of particular importance for this paper are the postcolonial concepts of hybridity and diaspora, to which we now turn.

2.1. *Postcolonial Hybridity and Diaspora*

While the notion of hybridity has been employed in other theoretical contexts to simply represent cultural mixture (Hutnyk, 2005; Frankel, 2008), Bhabha (1994: 227) views hybridity as “how newness enters the world”. He maintains that the imposition of knowledge and power at the site of colonisation induces the colonised to mimic the coloniser as a form of resistance to hegemonic power relations (Bhabha, 1994). Later in the paper, we elaborate upon this with reference to the implications of the ICASL-ACCA partnership on the identity formation of accountants in Sierra Leone. Mimicry is understood here as disconcerting simulation of the coloniser’s culture, suppositions, institutions and values by the colonised (Ashcroft, et al. 1998). Bhabha likens colonial mimicry to the technique of camouflage practiced in military warfare. However, unlike Fanon’s (2008) notion of ‘black skin’ lurking behind ‘white masks’, “colonial mimicry conceals no presence or identity behind its masks” (Bhabha, 1994: 88). Instead, it poses a partial presence that is both incomplete and virtual. The discourse of mimicry is constructed around ambivalence (Bhabha, 1994), meaning the complex mix of accommodation and resistance that characterises the coloniser-colonised relationship (Ashcroft, et al. 1998). Rather than categorising the colonised as either accommodative or resistive to colonisation, ambivalence suggests that colonised subjects simultaneously exhibit complicity with, and resistance to, colonisation. In Bhabha’s theorisation, colonial ambivalence empowers the colonised to the extent that it unsettles the coloniser-colonised relationship via mimicry, thereby disrupting colonial hegemony. Thompson and Jones’ (2016) postcolonial analysis of the lived experiences of migrant accountants to Canada shows how, through mimicry of the Canadian professional archetype, they negotiate colonial ‘othering’ and reclaim their professional identity.

However, because mimicry *repeats* rather than *re-presents* (Bhabha, 1984: 128, italics original), it produces the colonised as a partial copy of the coloniser, hence a new cultural identity – the postcolonial hybrid – is produced through ambivalence and a blurring of the assumptions, ideologies, values and cultural boundaries of colonisers and the colonised (Young, 2003). In terms of accounting professionalisation, Poullaos and Uche (2012) show how the accountancy profession in ex-British colonies has developed into hybrid form through mimicry of British-based professionalisation models hybridised with individual country specificities. While recognising the value of a focus on institutions, little is known about the development of the individual accountant in postcolonial contexts. We seek to address this gap by analysing individuals' perceptions of professional status and identity, vis-à-vis the organisational processes by and through which professional accountants are constructed in ex-colonies.

Yet, hybridity is not a simple construction by one culture over another. It is constructed through a process of symbolic interaction between competing identities that both prevents them from being characterised into primordial polarities and entertains difference without an assumed hierarchy (Bhabha, 1994). Viewed in this way, hybridity produces distortions that often sabotage the original interests of the colonisers. Thus, the concept of hybridity is central to the articulation of postcolonial resistance to the exercise of colonial hegemony (Bhabha, 1994). Hence, it recognises the agency (whether accommodative and/or resistive) of the colonised in the construction of their hybrid identities (Nandy, 1983). Professionalisation process therefore bear the specificities of local actor(s), not least because professionalisation always has a local context and a local presence (Perera and Baydoun, 2007). In their study of Englishization in offshore call centres, Boussebaa et al (2014) show how local elites, or what Fanon (1963) refers to as native bourgeoisies, sustain colonial continuity by acting as agents for the implantation of corporate Englishization in postcolonial India. This process (re)produces hybrid locals who are Indian in blood and colour, but English in taste, opinions and morals (Boussebaa et al, 2014: 1163). This insight is useful for our analysis in that it allows for the inclusion of the agency of “indigenous accountants and their institutions as part of the wider network of collaborative systems that connect the internal/local with the external/metropolitan in the operation and maintenance of an informal Empire” (Annisette (2000: 637).

The emergence of hybridity is located in an in-between, liminal space – the third space (Bhabha, 1994). The third space is used as a metaphor for the ambiguous virtual site of hybridity (Kalua, 2009), a contradictory and ambivalent space which serves to destabilise established oppositional polarities such as the centre-periphery praxis and claims to cultural purity (Acheraiou, 2011). Within this space, cultural differences are re-interpreted in ways that differ from established norms of both competing cultures, thus formulating something that is entirely new – an identity that is neither one nor the other. Trapped within the third-space of cultural enunciation, the postcolonial hybrid cannot entirely lay claim to any culture because none of them feels like home (Bressler, 2011). Bhabha perceives ‘the home’ to be a place where one is (or has been) and is understood – a place of stable identity. Drawing on Fanon's (2008) concept of dual dimensionality, Bhabha conceptualises this enunciatory disorder of neither one nor the other as “unhomeliness” which he describes as “the condition of extra-territorial and cross-cultural initiations” (Bhabha, 1994: 9). Unhomeliness, Bhabha suggests, is the creeping recognition that the distinction between the home and the world can no longer be seen or appropriated. Since unhomeliness is not synonymous with homelessness, the “unhomely” cannot be easily accommodated into either of the two competing cultures. The internalisation of unhomeliness causes the postcolonial hybrid “to become a psychological refugee” (Bressler, 2011: 205), a state of racial and cultural displacement where “...the border between home and

world becomes confused; and, uncannily, the private and the public become part of each other, forcing upon us a vision that is as divided as it is disorienting..." (Bhabha, 1992: 141). Home, for the colonised is linked to positive experiences of the past, a space and time of freedom. Yet the everyday life of the unhomely is characterised by disjuncture and displacement in the diaspora of exile, not least because "a real home and attachments are something for others who will come after" (Bhabha, 1994: 13). This takes us to another postcolonial concept, diaspora.

The notion of diaspora represents a variety of historical and contemporary conditions, characteristics, trajectories and experiences (Vertovec, 1999). Classical interpretations of diaspora were concerned with the dispersion of peoples from their homeland to a foreign land under varying forms of compulsion including colonialism, war and slavery (Clifford, 1994). This position was often articulated with reference to the Biblical exposition of the Jewish dispersion across the world and Babylon in particular (Cohen, 2008). However, contemporary literature frames diaspora as almost any population on the move, with little reference to a homeland or the specific context of their experiences (Weinar, 2010). The African Union, for example, defines the African diaspora as consisting of "peoples of African origin living outside the continent, irrespective of their citizenship and nationality..." (Adisa, 2010: 4). For the purpose of our analysis, whether or not diasporans are settlers, migrants or labourers is irrelevant; what matters is the capacity of colonialism to produce varied asymmetrical knowledge-power relations that tend to displace and/or compel people to move (Ashcroft et al. 1998). Hall (1990: 235) explains his new vision of diaspora as one that:

...does not refer us to those scattered tribes whose identity can only be secured in relation to some sacred homeland to which they must at all costs return....The diaspora experience [involves] the recognition of a necessary heterogeneity and diversity; by a conception of identity which lives with and through, not despite, difference; by *hybridity* (italics original).

On the question of whether diasporans maintain a connection with, and intention to return to, their homeland, Safran (1991: 91) suggests that some diasporans persist and may not want to return home "because although a homeland may exist, it is not a welcoming place with which they can identify politically, ideologically, or socially; or because it would be too inconvenient and disruptive, if not traumatic, to leave the diaspora". One factor that induces diasporans to persist is family bonds which constitute the very fabric of the diaspora experience particularly in the case of diasporans stemming from nations with well-known extended family structures (Bruneau, 2010). Bhabha (1994) draws attention to the ways diasporans, through hybridisation in contemporary contexts, can challenge the exclusionary binary logics of colonial discourse and meaning (Acheraiou, 2011). This is where postcolonial theory assumes a seminal task of interrupting, reinterpreting and re-inscribing colonial discourse and knowledge to construct new, unexpected and oppositional meanings.

The postcolonial concepts outlined above can contribute significantly to our understanding of how continuing imperial intervention into ex-colonies' accountancy spaces impact on and continue to shape the development of accountancy and accountants. The framework extends our understanding of how chartered and aspiring accountants attempt to visualise a (perceived) superior professional status and identity through the attainment of a globally recognised qualification, thereby encouraging emancipatory action. This is explored more fully in section five. Finally, postcolonial theory allows for an understanding of diaspora that characterises the choice of many ex-colonial qualified accountants to emigrate, often but not exclusively to the former colonial centre, given their hybrid professional identity and status.

3. Professionalisation, Colonialism and Postcolonialism

3.1. Overview

The link between British colonial and imperial expansion and accounting professionalisation in her colonies was initially highlighted by [Johnson and Caygill \(1971\)](#) and [Johnson \(1982\)](#). Given the interdependent relationship between British imperialism and accountancy ([Johnson and Caygill, 1971](#)), British professional associations adopted an imperialist-style expansionist agenda throughout the Empire ([Johnson, 1982](#); [Davie, 2000](#)). For example, soon after formation, the ACCA “adopted an imperial policy to attract members, money and influence” ([Johnson and Caygill, 1971: 159](#)) by exporting British qualifications throughout the empire and encouraging overseas membership.

Despite these initial insights, research on accounting development in emerging economies remained largely neglected ([Hopper et al, 2017](#)). The last two decades have, however, seen increasing interest in understanding the development of accounting and its constitutive professional associations in emerging economies. One strand of this research employs the sociology of the professions literature which has been widely used in studies of accounting professionalisation in advanced Anglo-American countries ([Macdonald, 1984](#); [Willmott, 1986](#); [Walker, 1995](#); [Lee 1995](#)), as a framework for interpreting accounting professionalisation processes in specific developing country contexts (see for example, [Uche, 2002](#) on Nigeria, [Yapa, 2006](#) on Sri Lanka and [Sian, 2006](#) on Kenya). These studies are mainly historical, charting the development of the accountancy profession in specific contexts. Another strand echoes [Parker’s \(2005\)](#) suggestion that an understanding of accountancy development in commonwealth countries cannot be achieved without an imperial dimension. Thus, studies of imperialism and the professions ([Annisette 2000](#)), the imperial roots of accounting closure ([Yapa, 2010](#)), the evolution of the imperial accountancy arena ([Poullaos, 2010](#)), colonial heritage and the accounting profession ([Uche, 2010](#)), and imperialism and professionalisation ([Bakre, 2010](#)) have emerged in recent years. These studies attempt to illustrate how the colonial and imperial encounter shaped and continue to influence the development of accountancy in ex-colonies.

After political independence, many ex-colonies sought to localise accountancy by establishing national professional associations to service their developing economies. However, the newly independent countries “had little chance to evolve accounting systems which would truly reflect the local needs and circumstances... These systems were either imposed through colonial influence or by powerful investors or multinational corporations” ([Perera, 1989: 141](#)). Thus, localisation initiatives failed largely due to the imperial nature of the interfaces between the newly established local bodies and well-established global bodies seeking to maintain their global professional ascendancy accorded them in the age of empire ([Hopper et al. 2017](#)). In Trinidad and Tobago, the intermeshing of the interests of the Institute of Chartered Accountants of Trinidad and Tobago (ICATT) with the ACCA has subverted the nationalistic goal of localising accountancy ([Annisette, 2000](#)). Thus “by failing to indigenise, the ICATT has also failed to wean the corporate employers off overseas professional credentials and has further contributed to its own superfluity” ([Annisette, 1999: 123-124](#)). In Jamaica, the ACCA and Institute of Chartered Accountants of Jamaica (ICAJ) agreed in principle for ACCA to see ICAJ through to independence. However, having gained its full control over ICAJ, ACCA changed its earlier commitments from ‘caretaker’ to ‘landlord’ of ICAJ ([Bakre, 2005: 996](#)). Thus, the attempt at localising the accountancy profession in independent Jamaica failed. ICAJ

wished to maintain the old colonial relationship with the ACCA, whereas the ACCA wished to continue the monopoly of the accountancy market in Jamaica ([Bakre, 2005](#)).

Turning to Africa, in Ethiopia, a partnership between the ACCA and the Ethiopian Professional Association of Accountants and Auditors (EPAAA) has seen the ACCA consolidate its position as controller of Ethiopian accounting education and certification ([Mihret et al. 2012](#)). Likewise, in Nigeria, the emergence of the profession was linked to British colonisation, and the contemporary professionalisation trajectory is still influenced by British practices ([Uche, 2010](#)). Uche illustrates how the attempt at Nigerianisation of accountancy was thwarted with the establishment of the Institute of Chartered Accountants of Nigeria (ICAN) as an extension of the English body ICAEW. Since formation, ICAN has continued to maintain a system of professional education and training that is dominated by ACCA products despite concerns over its relevance to the economic needs of post-independent Nigeria ([Okike, 1994](#)).

The openness of former colonies to foreign capital, professional models, knowledge-generation processes and accountants, and the preference of local bodies for internationally recognised, as opposed to purely local, qualifications have all combined to create the opportunity for the ACCA to expand into these countries ([Poullaos and Uche, 2012: 81](#)). This is exemplified in the case of Trinidad and Tobago, Jamaica and Nigeria where the ACCA continues to dominate the training programmes of ICATT, ICAJ and ICAN respectively. Perhaps one departure from this trend is the case of post-independence Kenya where the Institute of Certified Public Accountants of Kenya (ICPAK) operationalised a state-led Africanisation policy of absolute indigenisation of the profession based on inclusion (rather than exclusion) of African Kenyans, thereby limiting the powerful hand of British-based bodies like ACCA ([Sian, 2006 and 2007](#)). However, even there, full acceptance and integration of ICPAK qualified African members has yet to be achieved ([Sian, 2011](#)).

3.2. The Sierra Leone Context

Britain's colonial hegemony in Sierra Leone dates from 1787 when the so-called 'province of freedom' (where the capital, Freetown, is currently located) was established in the west of the country as a settlement for an initial 400 freed slaves from the USA, Nova Scotia and the UK ([Visit Sierra Leone, 2014](#)). The province of freedom was formally incorporated into the British Empire in 1808 and was subsequently followed by the rest of the country ([Bellows and Miguel, 2006; 2009](#)). The country gained independence from Britain in 1961 and enjoyed an initial few years as a functioning democracy but with the election of an opposition party, the All Peoples Congress (APC), in 1967, the country declined into a long era of political unrest beginning with military coups in 1967 and 1968 and an attempted coup in 1971 ([Kandeh, 1992](#)). In 1991, Sierra Leone descended into a decade-long civil war (1991-2002) which emaciated the country's economy, institutions and physical infrastructure ([Wang, et al., 2007](#)). Since 2002 however, the country has enjoyed a relatively stable political landscape.

Sierra Leone inherited a British-style, class-oriented and elitist education structure that favoured academically gifted students and excluded the majority of the population ([Kandeh, 1992](#)). Thus, despite the assumption of political sovereignty accompanied by increased commercial activity, only a small number of Sierra Leoneans qualified as accountants in the post-independence era ([Uche, 2007](#)). Although there were practicing (mainly British-born and/or trained) accountants in the country, there was no recognised professional accountancy body at independence. Thus, for over a quarter of a century after independence, Sierra Leone relied on the services of foreign (mainly British) accountants. The attempt at localising

professional accountancy led to the founding of the Institute of Chartered Accountants of Sierra Leone (ICASL) in 1988 by an Act of Parliament ([ICASL Act, 1988](#)).

The ICASL Act positions the institute as the only recognised local body responsible for promoting and regulating accountancy, including producing professionally qualified and trained accountants. However, from inception the institute sought for global recognition and reciprocity of its qualifications by establishing a partnership with the British-based, globally recognised qualifying association – ACCA ([Uche, 2007](#)) – rather than developing its own examination system. This link is unsurprising given Sierra Leone's colonial links with Britain ([Poullaos and Uche, 2012](#)). Under the ICASL-ACCA partnership, ICASL runs a wholly ACCA-administered programme of education and certification in the country. Successful completion of the ACCA examinations and practical experience requirements then qualifies the Sierra Leonean accountant to become a joint-member of both ACCA and ICASL. Although ACCA has similar arrangements with local bodies in other contexts including Barbados, Botswana, Guyana, Jamaica, Lesotho, Trinidad and Tobago and Malawi ([ACCA, 2015](#)), little is known about the impact of such global presence within local spaces on local accountants. This paper extends the literature by illustrating, through a postcolonial theoretical lens, how British-based global bodies like the ACCA^{iv} operate in ways that both engender imperial continuity through the production and dissemination of accounting knowledge (and power) within postcolonial accountancy arenas, and construct professional hybrids through ambivalence, mimicry and resistance by local actors.

4. Method

Face-to-face and telephone semi-structured interviews were conducted between December 2014 and March 2015. Interviews were used as the objective was to elicit rich and deep data, at the level of meaning, feeling and value, relating to how the participants think about and construct the reality of their world, in this case accountancy in Sierra Leone. An interview approach also provides explanatory insights relating to uncertainty surrounding the extent to which the participants actually know about, and how they conceptualise, their world ([Riley et al. 2000: 129](#)). Given the focus on perceptions of Sierra Leonean chartered and aspiring accountants, purposive non-probability sampling was employed to identify and recruit participants, complemented by snowball sampling where interviewees recommended other appropriate potential participants. Eighteen interviews were conducted comprising ten chartered and eight aspiring accountants. All aspiring accountants interviewed were at an advanced stage of their professional qualification. Three were ACCA exam-qualified and were in the process of undertaking relevant practical experience for full chartered status. The other five had at most two professional exams to complete, two of whom had already completed their practical experience requirement. A summary of interviewees' profiles is attached at appendix 1.

It is generally accepted that interview data is sufficient when saturation is achieved, that is, the point at which later interviewees provide no new insights or perspectives ([Strauss and Corbin, 1998](#)). As the interviews progressed, it became evident that similar narratives relating to key themes were being provided. Although an interview schedule was designed prior to commencing data collection, interviewees were not restricted to a set of pre-determined questions. Instead, they were encouraged, through the use of open-ended questions, to provide detailed responses in their own words. Questions asked were central to the purpose of the investigation, but allowed interviewees some degree of flexibility to explore different thoughts,

feelings and experiences before exercising the option to bring them back to the subject under discussion using prompt or probe questions (Bryman and Bell, 2007). Similarly, the degree of flexibility implicit in semi-structured interviews allowed for digression into areas that were not anticipated at the design stage (Bryman and Bell, 2007). The time requested for each interview was one hour, although in practice some of the participants were willing to talk for much longer.

The interviewees were divided into two types. The first set ($n = 8$) consists of Sierra Leoneans who had left Sierra Leone. The second set ($n = 10$) consists of professionally-qualified accountants and students based in Sierra Leone. Both sets of interviewees were asked about their own experiences, education, professional training, careers and professional identities. They were then asked to provide views and observations on how the accounting professionalisation process in Sierra Leone had affected them. Those who had left Sierra Leone included both qualified and aspiring accountants working and/or studying abroad. The purpose of this set of interviews was to elicit information about how they perceive their professional identity vis-à-vis their professional qualification/certification, with reference to how they are shaped by their professional experiences both within and outside Sierra Leone. As these individuals had experience of both Sierra Leone and the diaspora, they were in a position to reflect on these two environments and sets of experiences. The second set of interviewees were professionally-qualified accountants and students based in Sierra Leone with the aim of exploring their perceptions of the processes involved in shaping their professional identity within the local context and, although they did not have diaspora experience, their thoughts on leaving Sierra Leone.

Postcolonial theory provided the lens through which the research problem raised in this study was addressed (Laughlin, 2004). Conceptualising accounting professionalisation as a postcolonial condition of hybridity and diaspora required the empirical data to be considered as discursive units that reveal how the respondents attempt to enunciate their identities, relations and experiences of professional accountancy in postcolonial Sierra Leone. From a qualitative methodological standpoint, it is believed that rigorous knowledge of social phenomena – in this case the accounting professionalisation trajectory in Sierra Leone – is best achieved through the intervention and subjective interpretation of the researcher(s) with due consideration to context (Maxwell, 2009; Creswell, 2014). We acknowledge that the process of constructing meaning is both subjective and active. On the one hand, participants draw on their background, knowledge and experience to make sense of the phenomenon under investigation, and on the other hand, understanding was advanced through our subjective interpretation of the participants' lived experiences (Andrade, 2009). The primary purpose of collecting the empirical data was to represent the subjective viewpoint of the participants. Yet their responses were not simply considered representational, but were regarded as incorporating statements that bring social objects, identities and relations into being (Parker, 1992). Based on the notion that knowledge is socially constructed, the analysis is directed towards actively and purposefully interpreting and constructing meanings from the available data (Taylor and Usher, 2001).

All interviews were transcribed, then thematically coded using NVivo, computer assisted qualitative data analysis software. A distinction is often made between theory-driven coding where a coding frame is drawn from existing theoretical frameworks with which the data is approached (Joffe and Yardley, 2004), and data-driven coding where codes or themes are identified from the data with little or no reference to the research question(s) or theoretical framework (Boyatzis, 1998). The approach adopted here is a hybrid of theory-driven and data-driven thematic analysis. This approach complimented our analysis and interpretation of the data in two main ways. First, the thematic frame, which was developed a priori based on the

postcolonial concepts of hybridity and diaspora, provided a systematic and coherent framework for managing and organising segments of related texts to assist in analysis, while providing a clear trail of evidence for the credibility of the interpretation (Fereday and Muir-Cochrane, 2006). Second, the data-led coding required us to be simultaneously open to the entire data set and any new insights the data might offer in relation to the theory's possible development and the research problem being investigated (Joffe and Yardley, 2004). This allowed for the identification of sub-themes directly from the data which were then explored with reference to the theoretical framework. This required re-categorisation of the coded data. For example, a review of coded data under the theme "hybridity" revealed three sub-themes: accounting education as third space of hybridity, visualising professional power and unhomeliness, as discussed in sections 5.2 and 5.3 respectively. As such, all coded data under hybridity were reclassified under these sub-themes. This process was repeated for the diaspora theme which led to the emergence of two sub-themes – diaspora effect and experience.

Given the qualitative nature of this study, the collection of data, analysis and conclusions drawn characterise a reflexive engagement of the researchers. Reflexivity is potentially relevant to two aspects with particular reference to the first named researcher: first, the context of the study being his country of origin and second, his lived experiences of accounting professionalisation in both ex-colony and former-coloniser contexts. While, the research strategies outlined above were deployed in part to moderate the researcher's positionality and ensuing reflexivity (Parker, 2008), we remained sensitive to the subjective and intersubjective dynamics of the research process as a whole (Finlay, 2002). Care was taken to ensure that the participants' "voices are reflected appropriately in the emergent themes, their unpacking and representation (Parker, 2008: 73). This involved, among other strategies, reading and rereading each transcript individually and as a team (Bazeley, 2007), systematic and thorough process of examining and coding the data (Clark and Braun, 2013), reflecting our analysis and conclusions against the extant literature and presenting the paper at research conferences and seminars for scholarly critique (Parker, 2008). Being a socially constructed account, the ensuing analysis and conclusions drawn reflect the views of the participants involved and the subjective engagement of the researchers (Denzin, 1994; Flick, 2002; Anderson, 2011).

5. Analysis: Postcolonial Hybridity and Accountancy

5.1. *Accountancy as Postcolonial Third Space of Hybridity*

The 'third space' is used as a metaphor for an in-between, liminal and ambivalent space; a site of enunciation where established binaries such as the ACCA (global)-ICASL (local) praxis are destabilised, re-evaluated and re-interpreted (Bhabha, 1994) thereby giving rise to the hybrid professional accountant. The current professionalisation model in Sierra Leone is a third space of hybridity, not simply because Sierra Leone is a postcolonial country, but because of the asymmetrical knowledge-power nexus that is embedded within this space. This is a space in which the production and dissemination of what is regarded as superior professional accounting knowledge and power by the ACCA engenders colonial mimicry via the (re)production of hybrid professional identities (Bhabha, 1994) that simultaneously pose as the ACCA (global) certified Sierra Leonean (local) chartered accountant:

I see myself as a global accountant because although I am not yet qualified, I certainly try to work with international companies both here and outside Sierra

Leone and that is why I am going for a global qualification which is ACCA that places me at par on the global scene. I want to be a global accountant... (LB1).

Similarly, DB5 believes that being an ACCA member means he “*can go anywhere at any time*”. Thus, the hybridisation as exemplified by the education/certification process is not a simple subjugation by the ACCA over ICASL and its members. Instead, the role of the aspiring accountant (whether affiliative or resistive) in the construction of their hybrid professional identity through the ACCA (but not ICASL) is evident. LB1’s desire to become “*a global accountant*” and DB5’s comment that “*I just don’t consider myself a local accountant*” illustrates their agency in the process of hybridisation.

When asked to discuss the factors that influenced their decision to take up professional accountancy, the ACCA professional qualification was considered by many participants as a means of sufficiently hybridising local students into global accountants. In articulating the motivation for choosing accountancy as a profession, an ACCA certified accountant currently working for a multinational organisation compared the jurisdictional nature of the legal and medical professions to the global nature of the accountancy profession represented by ACCA:

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

LB8, another ACCA certified accountant, made similar references to geographical restrictions for doctors and engineers and commented that:

I like realised that the job opportunities in accountancy were unlimited ... accountancy, especially the ACCA qualification basically cut across every sector and across national boundaries because of the nature of the profession. So that was my key motivation (LB8)

LB2 and LB8 were therefore motivated by a desire to enter a global profession because of the opportunities that they perceive to be greater in accountancy than in professions such as medicine and law. This shows the interplay between motivations and identity since, in desiring a global identity they sought an enabling profession and, conversely, entering the accountancy profession was regarded as an enabler to a global identity. Hence, many interviewees take up ACCA qualification being aware of the potential for hybridity; a process that infers on the locals a global professional identity that presents job opportunities both within and outside Sierra Leone. This is consistent with Bhabha’s (1994: 2) proposition that postcolonial hybridities are produced performatively in contexts that “may as often be consensual as conflictual”. In this sense the professionalisation process bears the specificities and agency participation of local actor(s).

Interviewees also remarked upon the marketability of the ACCA qualification and its global nature. An aspiring accountant currently undertaking professional education in Sierra Leone remarked that “*once you qualify with ACCA, you become marketable all over the world*” (LB1). Similarly, an ACCA affiliate currently working as a finance consultant for a multinational

corporation noted that the “*scope for greener pastures for a better life in advanced countries like in Europe*” was an important factor for him choosing the ACCA qualification (LB5). Another ACCA certified accountant working for an international organisation said he “*knew that the ACCA qualification being a global brand will provide the platform that will take me beyond Sierra Leone*” (DB3). These comments reflect the global nature of the ACCA qualification as a hybridising platform which, once achieved, will open doors to the world of work particularly outside Sierra Leone.

All interviewees referred to enhanced job prospects. For example:

...it was very difficult to come here [the UK] at the time because of visa restrictions. So studying accounting was seen as the best way out at the time and so I registered with ACCA which was very popular at the time and which was also highly regarded by the British Council in Freetown as worthy of a student visa. You know ACCA was being marketed as the true global profession and so many people registered with them at the time as a way to come to the UK... (DB2).

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

In Bhabha’s (1994) theorisation, this hybridisation of the local into the global (though not quite) accountant comes into being as a consequence of a postcolonial “intervention in people’s daily lives as they try to grapple with the cosmic eddies of change around them” (Kalua 2009: 23). In the context of this study, this postcolonial intervention comes via the ACCA which the interviewees perceive to be global, as opposed to local, and therefore, in their thinking, superior to local accountancy qualifications. Yet as the results show, these local actors cannot be viewed as gullible victims of professional colonisation by the ACCA, instead, they participate in a shared consciousness (Nandy, 1983) represented by the ACCA professional qualification. In that sense, Sierra Leonean chartered and aspiring accountants are active participants within this third space of hybridity, engaged in a cognitive venture for survival, emancipation and empowerment (Nandy, 1983).

5.2. *The Postcolonial Hybrid: Visualising Professional Power*

Previous studies have shown that professionalisation processes involve an act of legitimation, attainment and justification of professional ascendancy. Larson (2013), for example, notes that the rise of modern professions is centred on two key dimensions: the establishment of professional power in the form of monopoly over the professional market and, negotiation of cognitive exclusiveness over an abstract body of knowledge. Walker (1991) discusses how accountancy societies in Scotland utilised several closure mechanisms to ensure that the profession was ‘gentlemanly’, ‘elitist’ and therefore of high professional and social status. Generally, there is consensus among the diverse and competing theories of professionalisation (Freidson, 1986; Abbot, 1988; Larson, 2013) about the importance of education and training processes in the construction of the professional. Although ICASL’s legal and professional

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

One of the paradoxical aspects of hybridity is that it presents to the colonised an effective means for challenging the coloniser at all sites of discrimination and domination (Bhabha, 1994). It "unsettles the mimetic or narcissistic demands of colonial power but re-implicates its identifications in strategies of subversion that turn the gaze of the discriminated back upon the eye of power" (Bhabha, 1985: 34-35). As the following interview extracts illustrate, the role of ACCA in Sierra Leone's professionalisation trajectory involves producing hybrid professional identities that pose as the same throughout the world – ACCA qualified – and thus capable of disrupting the exclusionary local-global binary logics:

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

Such sentiments led LB9 to conclude that:

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

This shows that aspiring accountants in a postcolonial condition perceive the potential of appropriating global professional ascendancy through the attainment of a professional qualification that is certified by a qualifying association which emanates from, and thus represents, the former colonial centre. The distinction between ICASL-certified (local/inferior) versus ACCA-certified (global/superior) accountants can no longer be identified or evaluated as objects of epistemological or moral contemplation, simply there to be seen or appropriated (Bhabha, 1985: 156). This was a recurring theme with similar comments made by other participants, including being "*equipped to work as a professional accountant anywhere in the world*" (LB7), being "*marketable*" and having career "*options*" "*because my ACCA qualification is equivalent to all ACCA qualifications anywhere*" and because "*ACCA is recognised whether in Africa, Europe or the Americas*" (DB1).

These notions of equivalence and recognition on the same basis anywhere in the world suggest that the interviewees have internalised the rhetoric that ACCA uses to market its qualifications^v and have an image of an identikit ACCA-qualified accountant despite the fact that ACCA has 198,000 members and 486,000 students in 181 countries^{vi}. Perhaps early indications of differences are evident in the following interviewee's recollections:

...when I came into the UK, I don't know how many people will remember this, but two things happened. Our paper that we used to take still had the ACCA/ICASL logo – here in the UK, and not only that, the row we sat in were all Sierra Leoneans because we were from ICASL (DB8).

So, the mimic (re)production of ACCA certified accountants in Sierra Leone is based on an idea of uniformity that seems unlikely to exist and is at variance with the realities as demonstrated by Thompson and Jones (2015, 2016) and Annisette and Trivedi (2013). Yet the ACCA-marketed view appears to have a powerful hold, being seen as a postcolonial strategy through which the colonised exhibit their affiliation with a perceived superior professional identity (and power) of the coloniser. As such, the notion that colonialism ended with the post-WWII dismantling of Europe's colonial empires is challenged by the continuing desire of the colonised to attain professional knowledge and power that is produced, normalised and disseminated by the coloniser.

From a postcolonial theory vantage point, the significance of the results lies in the way the respondents articulate the potential of subverting the dominant presence of the coloniser through attaining professional knowledge and power that is equal to that of the coloniser (Ashcroft et al. 1989). They believe that possession of similar professional accountancy qualification that emanates from, and is legitimised and therefore highly regarded by, the former colonial centre elevates the status (and identity) of the postcolonial subject to a position of authority thereby enabling the hybrid accountant to visualise (colonial) professional power. As such, they articulate postcolonial resistance to colonial hegemony (Bhabha, 1994).

5.3. *Unhomeliness and the Hybrid Professional Accountant*

The notion of unhomeliness was conceived by Homi Bhabha to account for obstructions in the hybrid's ability to be entirely re-assimilated into the pre-hybrid environment (Bhabha, 1994: 9) being neither fully local, nor fully global, neither here nor there, because nowhere feels like home (Bressler, 2011). During the interviews, participants were asked to discuss their experiences of the Sierra Leone professional community, whether they intend to stay and work in the country and, for the diasporans, whether they intend to return and work within Sierra Leone. Most interviewees initially identified themselves with, and expressed the desire to, become part of the Sierra Leone professional community with statements such as “*there is no place like home so yes, I definitely want to go back*” (DB5). This was often linked to a desire to “*contribute to the country*” (DB3) or more specifically to “*contribute to the profession in my country*” (LB1).

This was not easy or even possible, however. These same participants qualified their desires, demonstrating their unhomeliness or dual-dimensionality by recognising that “*probably the ultimate option might be an international job*” (DB5) or “*my intention is to work out there [overseas] for as much as I can*” (DB3). The challenges of a return home were evident:

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

LB1 is a part-qualified accountant currently working in Sierra Leone. He juxtaposes “*the same old system*” (perhaps the pre-hybrid condition) and a new system being visualised as a consequence of professional hybridisation. What is of interest here is the way the interviewees articulate a desire to continue living and working in the diaspora while maintaining the notion that “*there is no place like home*” – at the same time they display affiliations with, and commitment to, both the global and the local – yet also feeling uncomfortable at home and not always quite fitting in abroad either – feeling unhomely in either location. The tensions alluded to by LB1's reference to the same old system are evident in other interviews too. An ACCA

qualified accountant currently working in the diaspora reflected on the possibility of returning to work in Sierra Leone as follows:

There is definitely no place like home, emm I would love to go back home. It's something I have been always thinking about. But if I have to be honest with you not with the current state of things and another thing that I am a little bit sceptical about is the ethical aspect of what I do...I prefer to have my money in a very genuine way rather than going into a society where people are not doing the right things but then they get paid what they are not supposed to be paid... But additionally, family is another thing. I am settled here with my family, I want to give my children the best, I don't think I would like to be in that position where I want my child to go to a place you are not sure what's going to happen next... (DB8).

So, DB8 expresses a desire to return home, but quickly asserts the incompatibility of his hybrid professional identity with the current state of affairs, particularly ethical issues, in Sierra Leone. This is not to suggest that he thinks that everyone in Sierra Leone is unethical but appears to reference the perception of Sierra Leone being one of the world's most corrupt countries (placed 123 out of 176 in the Corruption Perceptions Index 2016^{vii}). This, when combined with family commitments in the diaspora, continues to thwart any plan of going back home, yet there is a tinge of regret as he says:

It's something I have been always thinking about...I do and I will love to go, but I don't think it is the right time now to do so (DB8).

Another ACCA certified accountant who currently works outside Sierra Leone reflected on his failed attempt to relocate to, and work, in Sierra Leone as follows:

I have all intentions you know to return but it's kind of difficult...because we are used to certain standards for those of us who have been living and working outside we are used to certain standards which, you know I don't feel like we can get at this moment in Sierra Leone. In terms of work ethics, governance, even our standard of living, so I find it very hard. I remember when I left UK after my first mission in Liberia... I returned to Sierra Leone, I got a job with a bank..., I only worked for two weeks and then I had to call it quit. Because it was hard for me to you know to work with people, the mentality, and the mind-set you know. So with that kind of mind-set it's kind of really difficult (DB4).

Here, DB4 provides a vivid example of unhomeliness by reflecting on his lived experiences as a hybrid professional accountant who returned to, and secured a job in, Sierra Leone but could not fit in with the locals because of the "mind-set" of the people he was to work with. Yet like DB8, DB4 maintains the desire to return and be part of the Sierra Leone professional community. Another interviewee who describes himself as consultant who, after a six-month study experience in the diaspora, returned to work in Sierra Leone referred to more practical considerations such as the loss of contacts and the limited work opportunities:

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

The notion of unhomeliness was expressed by all participants, both those currently working in and beyond Sierra Leone. Interviewees currently based outside Sierra Leone expressed a strong desire to go back and work in a place they call home, but not anytime soon. Most interviewees currently working in Sierra Leone expressed a preference to work outside the country, as they often found the accounting environment to be challenging because of restricted opportunities or ethical concerns, yet they wanted to contribute to the development of the profession in Sierra Leone. The diaspora effect is now considered.

6. Analysis: Postcolonial Diaspora and Accountancy

6.1. Accounting Professionalisation and the Diaspora Effect

Although the notion of diaspora is depicted in the postcolonial literature as the scattering of the seeds of developing postcolonial nations to take root in the developed world (Spivak, 1996: 245), the results indicate that a pre-diaspora consciousness (Vertovec, 2009) develops within the local context as local actors encounter powerful global forces (Clifford, 1994), namely, the ACCA in the context of this paper. Here, pre-diaspora consciousness is induced by the postcolonial encounter with a perceived global qualification - ACCA - providing the credentials to enable people to leave the country which acts as both an initial motivation to aspire to ACCA membership and an enabler once that membership has been achieved. Hence, the pre-diaspora consciousness translates into the *diaspora effect*. Yet unlike its use by Kilduff and Corley (1999) to denote the influence of diasporas on their cultures of origin, diaspora effect is used here to characterise the articulated desire of many Sierra Leonean chartered and aspiring accountants that were based in the country at the time of this study to emigrate from their local context and seek accountancy work elsewhere, particularly in the developed world of Europe.

During the interviews, locally-based participants were asked to discuss their career preferences post-qualification and whether they intend to remain working in Sierra Leone. Most exhibited diaspora effect by expressing a desire to leave the country to find work. They articulated a number of reasons to justify their diaspora preference. Section 5.3 showed that interviewees were concerned about the lack of regulation and ethical standards. This applied not only to those who had moved away but also to those considering such a move. A locally-based participant who worked as finance consultant at the time of the interviews noted:

I speaking to you now, I am ACCA affiliate [exam qualified] but it is not encouraging for me to stay here and work trust me, because there is no standard. Trust me it's very discouraging. If I have the opportunity in the next few minutes I will leave Sierra Leone to further my studies and prefer to work anywhere where there is some regulation (LB4).

Similarly, another locally-based finance consultant stated:

One thing that is lacking in this country is the level of regulation and ethics. I mean when you visit other countries even in Africa like Kenya and Ghana, the way the profession is regulated in those countries is incomparable to what we have here. Also you look at the level of pay that professional accountants command outside of Sierra Leone or even those working for multinational organisations like the UN within Sierra Leone are better off in terms of pay. Perhaps this is why many people prefer to work outside the country after they qualify. If you ask me, I would keep my options open but obviously if I get a job like in the UK or US, I would grab it with both hands (LB6).

What is noteworthy here is that although regulation and ethics appear to be important factors inducing the diaspora preference of participants like LB4 and LB6, economic emancipation seems to be a major factor in the decision to leave the country. Like LB6, another locally-based participant who worked as finance associate at the time of the interviews noted:

If I qualify today my friend I have no reason to stay here. Because I can tell you that most of the jobs here are not satisfying, and the top positions ...are very hard to get without having someone in there... One could be better off with a finance position ...at international level, if you move to another country, you know... I cannot see a high-profile job at international level and still insist on working in Sierra Leone – no way! (LB3).

In contrast, LB1 was the only locally-based interviewee who did not intend to leave Sierra Leone to work abroad but this was because of his age:

If I leave now, by the time I come back I may be too old to fit into the community. That is one important factor because in the next two years I'll be 50 so I do not see any merit in going out of the country at 50 and then by the time I come back when and where will I start from? (LB1).

However, being a member of a global accountancy body practicing within the local context, LB1 is very much aware of the underlying financial factors that induce young professionals to leave:

... I think that one of the things that really discourages qualified accountants like myself from staying and working here is the level of remuneration packages most organisations offer. For example, a finance controller position in some organisations in Freetown commands like 5 to 6 million Leones [an equivalent of about £750 to £850] per month. But when you look at similar positions abroad, for example in the UK, they command around £40,000 a year [about £3,300 a month]. So I'm sure you won't be upset if young professionals leave for pastures green (LB1).

In a postcolonial theoretical sense, the diaspora effect is induced through identification or encounter with powerful global forces (Clifford, 1994) at the site of colonisation. In that sense, diaspora effect is engendered by a globally-acclaimed professional accountancy qualification that is certified by the British-based ACCA. Thus, for the Sierra Leonean qualified/aspiring accountant, the diaspora effect is facilitated through identification with the ACCA qualification, with interviewees returning to their view that ACCA was a globally recognised qualification (see section 5.1).

Section 5.3 showed that many of those who expressed a preference to stay and work in the country also indicated that, given the opportunity, they would prefer to work and gain experience in advanced economies and possibly return to aid professional development in Sierra Leone. However, many of those who had left the country with similar aims have found it difficult, even impossible, to return due to their hybrid identities, showing how hybridity and diaspora experience intertwine. For many participants, therefore, the attainment of the ACCA qualification within a local context stimulates the diaspora effect and for some, 'diaspora effect' has become 'diaspora experience' which is analysed in section 6.2.

6.2. *Accounting Professionalisation and the Diaspora Experience*

Unlike classical notions of diaspora which were concerned with forced dispersion of victim diasporas against the backdrop of traumatic events such as slavery and colonialism (Clifford,

1994; Cohen, 2008), postcolonial diaspora in the context of this analysis is characterised by what Papastergiadis (1998: 121) referred to as “emancipatory social movements” by individuals or collectivities from ex-colonies. Section 6.1 showed that economic emancipation is an important factor that induces the diaspora effect. Indeed both DB3 and DB4 who currently hold the positions of finance officer and finance and budget officer respectively with two different multinational NGOs allude to this economic motive:

It’s about the economics. People are looking for better lives, better salaries you know and we all know ACCA professional accountants; they are in demand everywhere. So if you have a job, an international staff that pays better, you know people leave the country (DB4).

Cohen (2008) suggests that the development of professional and managerial cadres creates opportunities for diasporans by allowing greater connectivity within the contemporary globalised economy. Reis (2004: 46) describes how the contemporary diasporic process is characterised by “opportunity-seeking Diasporas” who voluntarily migrate in search of prospects to study, work and/or reside with family abroad. For DB5, the impetus for migrating to the UK was to “conquer” the ACCA qualification:

I realised that in order for me to conquer the ACCA ... there is no other best place for this than the UK... When I came in 2005...I enrolled with the LCA [London College of Accountancy] which was one of the best at that time. My tuition full time was twice a week and intensive 8am-5pm. When I started classes here I spotted the difference right away; textbooks, tuition, past papers were all there (DB5).

This interviewee therefore felt that he would be better able to succeed in the UK because of the higher level of resources and training. However, despite the initial motivation to conquer ACCA while in the diaspora and despite his articulated merits of studying in the UK compared to Sierra Leone, DB5 was quick to assert that he has yet to conquer the qualification after almost ten years of study in the diaspora. He attributed this to change of environment, culture change and lack of financial sponsorship for his studies:

Change of environment was a big issue for me because it was hard for me to cope with the weather for example for the first year. Also, culture change was an issue you know, coming from a family-centred setting back home where even students form study groups which operate like a family that helps each other. But here in the UK you are all alone, in other words you must be focused as an individual to succeed here in the UK. But for me the biggest obstacle is the financial aspect or sponsorship of your course and working at the same time especially if you are a personal financier. (DB5).

For another participant who held the position of senior financial controller at the time of the interviews, the impetus for migrating to the diaspora was a complex mix of family, study, economic and global exposure:

If I can summarise the sort of factors that made me move to the UK I would say: family, academic, economic and international exposure. I mentioned international exposure because within the profession, there are various strands of accountancy that one could specialise in. But within the Sierra Leone setting, there is a limit to that... But within the European setting there are a lot more opportunities for working in various sectors (DB6).

However, like DB5, the initial diaspora experience for DB6 was quite “challenging”:

Well in the UK it was a lot more challenging because you’re coming from a Sierra Leonean background with Sierra Leonean qualifications which in my case were not

recognised here at all... Hence it was a case of how to get into the accounting and finance industry in the UK without any of their own qualifications... So I decided that my best bet was obviously to go through an academic qualification here, so I went ...and did a degree in accounting and finance. (DB6).

DB6's reflection implies the 'inferiorisation' of academic qualifications from a postcolonial country and shows how he navigated such 'inferiorisation' by opting for a diaspora-based qualification which eventually created the opportunity for an accountancy job in the diaspora. This inferiorisation of local qualification was further manifested when DB6 decided to pursue the ACCA qualification which according to him was a major motivation for migrating to the diaspora:

So after that...I felt I needed to push for the chartered qualification. So I started preparing for ACCA exams and with my UK degree I was given some exemptions whereas going back to the Sierra Leone setting, I was granted no exemption ... even though the course contents were more or less similar to my UK degree (DB6).

Therefore, the diaspora experience is not always as expected. DB5 has yet to complete the ACCA professional qualification and secure an accounting or finance related job while DB6 found that the first five years in the UK were challenging and that what actually unlocked opportunities was his UK academic qualification rather than his professional accountancy one:

...from then everything started to fall into place because I had a UK academic qualification, eventually finished my professional qualification and to crown it all I had an accounting and finance job so I was gaining that all important UK work experience. So, though it wasn't easy for the first five years (DB6).

DB4's diaspora experience was also a struggle initially:

When I decided to move to London to do my ACCA, honestly I thought it was a simple thing you know ...you can just come to London, get a professional job you know and get on with your life... If I had known that it was going to be difficult and tough, you know I think I would have thought about it more in detail. (DB4).

Yet DB4 went on to complete the ACCA qualification and worked in the UK for one year before moving to his current role of finance officer with a multinational NGO. Not all interviewees had been able to overcome unexpected hurdles, however. DB7 resigned from his position as finance supervisor with a bank in Sierra Leone and migrated to the UK in 2006 to complete the ACCA qualification which he had started while in Sierra Leone. Like DB4, DB7 struggled through the examination which he finally completed in 2009. However, unlike DB4, even though he is now an ACCA member, he has never worked in an accounting role in the diaspora:

Despite my experience in the banking and finance sector in Sierra Leone I have never been fortunate to get an accounting job here. At the moment I am not doing anything accounting or finance-related. I have applied for many accounting and finance jobs even at my current place of work but unfortunately for me, with all my UK qualifications I don't even get an interview (DB7).

Yet despite his initial plan to complete the ACCA qualification in the diaspora and then return to work in Sierra Leone, and even though he is yet to fulfil his dream of getting a top accountancy job in the diaspora, returning home has become a complicated issue for DB7:

When I qualified with ACCA in 2009, my hopes were very high. ...So I thought of enhancing my possibility of getting a top accounting job... by doing an MBA. And by

then I had arranged for my wife to join me here so when she came over, we had our first child. So I finished the MBA in 2011 and then we had our second child. The question then was whether I wanted to go back home or not. But you know how it is, once you establish a family with children here the decision to go back home becomes more complicated so it's like going back home is off the agenda for now (DB7).

Another diaspora-based participant claimed to know many Sierra Leonean qualified accountants in the UK who do not want to return home because “*they feel it's better for them to stay in the UK when they are not even practicing accounting*” (DB4). The interviews show that the reality of life in the diaspora is much harder than the interviewees expected and the idea they held of their ACCA qualification being a passport to global career success often does not materialise. Therefore, there is a disjuncture between the reality of their lived experiences and their internalisation of ACCA rhetoric as expressed in section 5.1. Yet, there was little likelihood of returning home, despite initial intentions (DB6), sometimes because such a return was not considered suitable for children (DB2) or because of meeting a life partner in the UK (DB8).

These results are consistent with Safran's (1991: 91) suggestion that some diasporans persist and may not want to return home “because although a homeland may exist, it is not a welcoming place with which they can identify politically, ideologically, or socially; or because it would be too inconvenient and disruptive, if not traumatic, to leave the diaspora”. For many participants, establishing a family in the diaspora makes it inconvenient and disruptive to return to Sierra Leone particularly where children are involved. Whereas for other participants like DB3 and DB4, securing a professional accountancy position and the accompanying socio-economic benefits of diaspora render the possibility of returning to the homeland more remote. Overall, the results show that for many diasporans, their expectations of regarding accountancy job prospects have not turned into reality.

7. Discussion and Conclusion

This paper has employed the critical lens of postcolonial theory, in particular the notions of hybridity and diaspora, to explore how Sierra Leonean chartered and aspiring accountants perceive their professional identity. This included consideration of how they are shaped by their professional experiences, the challenges and tensions they face and how their lived experiences shape, via professional qualification, and constantly reshape, via their subsequent professional lives, their identities both within and outside of Sierra Leone. In a postcolonial theoretical sense, hybrid identity emerges from interactions and exchanges between two systems or cultures where one is perceived as superior and therefore tends to dominate, while the other is perceived as inferior and therefore tends to be dominated. The prevalence of such hegemonic power-knowledge relations within the postcolonial third space induces the perceived inferior to mimic the perceived superior as a form of resistance. However, such mimicry produces a new cultural identity – the postcolonial hybrid – that poses as the same (though not quite) (Bhabha, 1994).

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

is performatively constructed through ongoing negotiations and exchanges between disparate cultural identities at the site of colonisation. In this paper, we conceptualise the existing model of accounting professionalisation in Sierra Leone, represented by the ICASL-ACCA partnership for professional education and certification, as a postcolonial third space of hybridity. In doing so, we show that the Sierra Leonean accountant is a professional hybrid constructed by and through the partnership (Frankel and Shenhav, 2006). Most participants perceive the ACCA professional qualification as a means of sufficiently hybridising local accounting students into global (and local) accountants. In that sense, their professional identity is constructed by actively following an ACCA system of qualification offered by ICASL under a joint scheme between the two bodies as the route to chartered status. Upon achieving the ACCA qualification and thus full membership to both ACCA and ICASL, Sierra Leonean chartered accountants consider themselves as global accountants irrespective of their location, whether in the diaspora or within the local context – a hybrid professional identity that intermeshes the global with the local.

However, unlike the colonial encounter where distant lands and peoples were subjugated by force, viewing the colonised as gullible victims, here, our analysis reveals a more complex picture of Sierra Leonean chartered and aspiring accountants. This is because credence is given to the agency of local actors as they grapple with the intervention of a global (viewed as superior) professional qualification into their postcolonial accountancy spaces (Kalua, 2009). Hence, their hybrid professional identities are constructed as they actively mimic the global professional archetype through their (often times) prolonged engagement with the ACCA education and qualification. Thus, local actors take up professional accountancy being aware of the potential for hybridity – a process that infers on the postcolonial subject a global (with local) professional status having qualified with ACCA. As such, Sierra Leonean chartered and aspiring accountants are active participants within the professional accountancy third space, engaged in a cognitive venture for survival, emancipation and empowerment (Nandy, 1983).

Another important finding relates to the way in which participants articulate their professional identity and authority as transcending beyond the Sierra Leone context. By attaining professional (chartered) status that emanates from, legitimised and thus highly regarded by the erstwhile coloniser, the Sierra Leonean accountant visualises global professional ascendancy that once was only attained by the global (mainly British) accountant. This is what Bhabha (1994) refers to as turning the gaze of the discriminated back on the eye of power. For upon attainment of the ACCA qualification, participants perceived themselves not only as global accountants, but as equal with other ACCA qualified (global) accountants irrespective of their location. In that sense, being ACCA qualified displaces any fixed distinctions between local and global accountants since the local, through hybridity, poses as global accountant. Yet the postcolonial hybrid accountant is neither fully global, nor fully local, not even always working as an accountant, limiting his or her ability to be fully assimilated into the global or re-assimilated into the pre-hybrid local. In other words, the intermeshing of the local with the global produces professional hybrids that are radically changed, or to use Fanon's genetic terms, their phenotype has undergone a distinctive "mutation" (Fanon, 2008: 10). Unsurprisingly therefore, they find it difficult, if not impossible, to completely fit into the local context given their hybrid identity.

While the notion of diaspora is depicted in the postcolonial literature as a physical movement of people from a homeland (Spivak, 1996), our analysis indicates that a pre-diaspora consciousness (Vertovec, 2009) develops among participants within the local context as they encounter the hybridising force of ACCA within the postcolonial third space of

professionalisation. This pre-diaspora consciousness induced by hybridity engenders the participants' desire for migration – the diaspora effect – which for many is then translated into diaspora experience through physical migration. Further, our analysis shows that the diaspora effect does not necessarily produce victim diasporans as propounded by classical theorists. Rather, it produces what we may call *professional diasporans* in their quest for socio-economic emancipation beyond the local context.

However, although migration of Sierra Leonean professional diasporans is generally underpinned by the quest for better opportunities abroad (Reis, 2004), our analysis reveals varieties of diaspora experiences among participants. At one end of the spectrum are those who have realised their diaspora aspirations of socio-economic emancipation. These diasporans have become professionally qualified with ACCA and have gone on to secure high-profile accountancy positions such as senior financial controller and finance officer with multinational organisations based in the diaspora. At the other end of the spectrum are those for whom such emancipation is farfetched even after many years of sojourn in the diaspora. This relates to participants who are yet to attain professional qualification and thus the diaspora aspiration seems to elude them. There is a third category of diasporans somewhere at the mid-point of the spectrum. This relates to participants who have completed the ACCA professional qualification but are yet to secure accountancy-related work in the diaspora. Interestingly, however, although most participants tended to maintain a connection with what they constantly referred to as home with reflections such as *there is no place like home*, and despite the varieties of diaspora experiences, going back home in the near future was a complicated issue for some, while for others it was an inconvenient, disruptive and even traumatic event to fathom.

This study contributes to the growing body of literature on accounting professionalisation in former colonies by demonstrating how postcolonial theory can effectively be mobilised to understand the influences of colonial continuity on the identity formation of professional accountants in the postcolonial world by presenting data from Sierra Leone. In doing so, the study offers a new theoretical meaning to the current professionalisation model in Sierra Leone as a postcolonial third space in which the intermeshing of the local with the global engenders local constructions of the global – hybrid accountants – that assume global (and local) professional status and identity both within Sierra Leone and in the diaspora.

By analysing the perceptions and lived experiences of our participants through the lens of postcolonial theory, we show that professional hybridity does have emancipatory potential for the individual accountant. In the context of this study, the local is hybridised through the attainment of, and identification with, the global and thus the interviewees regard themselves as global (as opposed to local) accountants. It is this new hybrid professional identity that produces a diaspora consciousness which for many culminates in migration. This has significant implications for the local profession not least because many of the individuals who could potentially drive the local profession forward end up in the diaspora which leaves the local profession in a weaker state. Furthermore, given the established link between a robust accountancy profession and sustainable economic development (Willmott, 1986; Byons, and Edwards, 1991; ACCA, 2012; IFAC, 2015), such professional diasporisation could negatively impact on the country's economic development. To increase robustness, ICASL should look more closely at the possibility of becoming the local qualifying association it was established to be.

A limitation of this study is its focus on the perceptions of men who make up 94% of participants. Thus, further research could investigate gender in more detail to identify similarities and differences in experiences and perceptions. Furthermore, the concepts of

hybridity and diaspora could be explored in other national contexts, especially the concept of professional diasporans.

Appendix 1.

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

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ⁱ Ex-colonies are understood here as nations that were affected by the colonial/imperial encounter and “are still subject in one way or another to overt or subtle forms of neo-colonial domination, and independence has not solved this problem” (Ashcroft et al, 2003: 2).

ⁱⁱ Splitting every country in the world (excluding Syria) (n=191) into quartiles (48 countries in each quartile) based on nominal GDP in \$Billions, extant research has focused on Quartile 1 - Nigeria (28/191); Quartile 2 - Sri Lanka (67/191), Ethiopia (68/191) and Kenya (70/191); Quartile 3 - Trinidad and Tobago (109/191) and Jamaica (120/191) with none from Quartile 4. Sierra Leone (156/191) sits in Quartile 4 ([International Monetary Fund World Economic Outlook \(2017\)](#)). We realise this methodology and data is open to interpretation (e.g. GDP per head of population might give different results) but nonetheless it shows that a focus on Sierra Leone adds a new dimension.

ⁱⁱⁱ Postcolonial theory represents a body of work that examines and challenges colonial discourses, legacies and modes of representation that shaped and continues to influence contemporary discourses and social institutions like the accountancy profession. This can be contrasted with, for example, neocolonialism which posits colonial continuity via new forms of economic and socio-political apparatuses. In that sense, postcolonial theory provides a suitable framework for this paper by including the legacies of colonialism, while recognising the agency of local actors in ex-colonies' accounting professionalisation trajectories.

^{iv} The ACCA considers and markets itself as “the global body for professional accountants” (ACCA, 2017: 4).

^v <http://www.accaglobal.com/uk/en/qualifications/why-acca.html> (Accessed 28 November 2018).

^{vi} <http://www.accaglobal.com/uk/en/about-us.html> (Accessed 28 November 2018).

^{vii} <https://www.transparency.org/country/SLE> (Accessed 28 November 2018)