

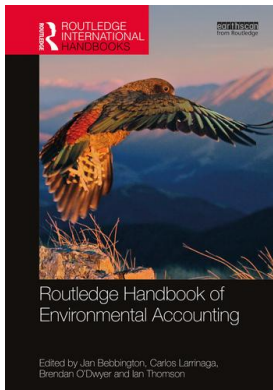
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## AFRICA, FROM THE PAST TO THE PRESENT

### Moving the critical environmental accounting research on Africa forward

*Mercy Denedo and Osamuyimen Egbon*

#### **Introduction**

This chapter focuses on environmental accounting in Africa, home to 54 sovereign countries with vast socio-economic resources, mineral reserves, rich histories, cultural diversity and ecosystems upon which the rest of the world depends (North African countries were excluded from this chapter as they are discussed in Chapter 22). Africa possesses “54% of the world’s platinum, 21% of gold, 40% of chrome, 28% of manganese, 51% of vanadium, 60% of cobalt, and 78% of diamonds” (Tuokuu et al. 2019, p.923). Edwards et al. (2014) claimed that less than 5% of the minerals in Africa have been discovered, suggesting massive growth potential. However, this wealth and potential has been plundered by a history of violent, exploitative colonisation and a history of exploitation that continues to this day.

Many African countries have been branded as unsustainable rentier states (Adams et al. 2019; Idemudia 2012) as governments across Africa have focused on economic growth at the expense of social or environmental outcomes when negotiating deals with multinational corporations (MNCs) (Rwabizambuga 2007). These negotiations have provided MNCs generous, but unaccountable, incentives and lax regulations to attract foreign investments that have resulted in widespread pollution, social inequities and environmental degradation across the continent.

Africa has suffered enormous environmental degradation from natural resource exploitation, including indiscriminate deforestation in a region blessed with globally important tropical rainforests and ecosystems. This enormous and unaccounted biodiversity loss has been exacerbated by civil unrest, conflicts, unsustainable agriculture, lack of energy infrastructure, weak governance and poorly policed enforcement (Acheampong et al. 2019; Nartey 2018). Emerging environmental accounting research has yet to systematically explore all of the environmental problems and risks facing Africa and Africans.

Problems remain as to how to define the costs and benefits from extractive activities, oftentimes, interconnected with contentious debates amplified by corruption and weak governance (see Lauwo et al. 2019). Substantive problems such as climate change, human rights violations, destruction of ecosystems, mass poverty, political ideological struggles, armed conflicts, corruption and mismanagement of revenue, ineffective governance and poor accountability

practices have been associated with negative consequences for Africa and Africans. Increasingly, civil society organisations are pressuring MNCs to adopt internationally recognised best practices to do no harm across their African supply chains (Lauwo et al. 2019; Ruggie 2013). However, civil society's effort towards compelling corporations to voluntarily adopt global best practices often falls short of robust and effective public policies and governance to achieve environmental sustainability.

In this chapter, we reflect on the trends and gaps in accounting research publications on Africa. We provide an overview that highlights the connections between governance, accountability, and social and environmental issues within this continent. The chapter provides a context for what we need to know in order to set the scene for future environmental accounting research on Africa aligned with a sustainable vision for the continent.

### Literature review

Environmental accounting in Africa remains underexplored (Tauringana 2019; Tilt 2018) and, in common with the rest of social and environmental accounting (SEA) research, largely absent in mainstream North American accounting journals (Parker 2011). At the same time, it is encouraging that mainstream and interdisciplinary accounting journals are increasingly giving attention to SEA research on Africa. However, we argue that the level of accounting research publications on Africa is too low relative to the unacceptable degree of social and environmental harm evident in Africa and the continent's importance to the rest of the world. There is an urgent need for a more comprehensive understanding of accounting and its role in exploiting Africa's natural resources, destructive environmental practices, creation of endemic poverty and perpetuating human rights abuses.

There is evidence of a growing body of African environmental accounting research, building from isolated publications from the late 1990s in a more coherent research field. The growing recognition of the importance of Africa can be seen in special issues of accounting journals, notably *Critical Perspectives on Accounting* in 2010 and *Accounting, Auditing and Accountability Journal* in 2017 (there is also a new special issue of accounting on Africa in *Critical Perspectives on Accounting*). However, environmental accounting did not feature significantly on these special issues, other than in Denedo et al. (2017).

Several non-accounting journals are increasingly publishing environmental accounting research on Africa. These include *Social Responsibility Journal*, *Corporate Social Responsibility and Environmental Management*, *Resource Policy*, *Journal of Business Ethics*, *Business & Society*, *Marine Policy*, *The Extractive Industries and Society: An International Journal*, *Futures*, *Journal of Cleaner Production*, *World Development*, *Land Use Policy*, and *Sustainable Development*. Despite this growth in the volume of published studies, there remain significant gaps. For example, the majority of environmental accounting publications report on practices in South Africa, with a predominance of studies concerned with integrated reporting. There is limited coverage on Africa's Francophone countries (Elad 2001; Lassou et al. 2019), with most studies limited to English language disclosures of corporations in South Africa, Tanzania, Nigeria and Ghana. It is worth noting that Africa has a high level of linguistic diversity with over 1,500 identifiable languages spoken; therefore, this narrowing of perspective will mean that a number of perspectives are lost.

Environmental accounting research in Africa has been dominated by publications reporting on quantity measures, rather than on the quality of disclosures in corporate reports (see Coetzee and van Staden 2011; de Villiers and Alexander 2014; Disu and Gray 1998). Since the 1990s, there has been a significant growth in corporate environmental reporting practice, leading to a number of studies that have explored possible motivations behind these changes. For example,

Alstine (2009) explored internal, external and global factors that affected environmental reporting by MNCs in South Africa. With integrated reporting mandatory in South Africa, studies have also explored the impact of mandatory and voluntary reporting initiatives in South Africa (Atkins and Maroun 2015; Wachira et al. 2020). Unlike conventional financial statements, social and environmental reports are voluntary without requirements for independent assurance, thus creating a credibility deficit.

Increasing demands for social, environmental and sustainability disclosures has implications for companies publishing reports and their contents. However, research on the quality of disclosures is limited. There are, however, a number of critical commentaries labelling these reports as largely symbolic, produced to legitimise corporate operations (see de Villiers and Barnard 2000; de Villiers and van Staden 2006).

Some studies have attempted to examine the impact of regulations and independent assurance on social, environmental and sustainability reports. For example, Ackers (2009) showed that corporate disclosures in South Africa are comparable to corporate disclosures in developed countries due to stringent regulations governing corporate disclosures in South Africa. South African reporting regulations are more developed than other African countries. For example, King III and IV Reports made it mandatory for listed companies on the Johannesburg Stock Exchange to disclose sustainability-related information in the form of independently assured integrated reports (Marx and Dyk 2011). While combined assurance is a core element of sustainability reporting in King III and IV Reports (Prinsloo and Maroun, 2020), research on other African countries has not examined the impact of regulations and independent assurance on environmental or sustainability reporting.

Within the African environmental accounting research literature, there is an emerging discourse on problematic accountability and power relations relating to environmental sustainability disclosures. The desire and capacity of MNCs and governments to account and behave responsibly are subject to ongoing public debate, and thus need greater attention from environmental accounting scholars (see Denedo et al. 2017, 2018; Lauwo et al. 2019). Recently, studies have begun to explore the motivation of small and medium-sized enterprises (SMEs) for engaging in environmental practices, including environmental management systems. Hamman et al.'s (2017) study suggests that in South Africa managers' personal conviction drives the adoption of proactive environmental behaviour. Amankwah et al. (2019) explored the relationship between a proactive strategy for integrating environmental issues into operations, entrepreneurial orientations and performance of SMEs in Ghana. While these findings are encouraging, researchers have yet to explore how widespread or representative these observed practices are, or their impact on accounting.

The mining sector has increasingly received research attention in Africa. This has included the role of MNCs as well as studies examining the accounting for environmental impacts of artisanal mining (see Hilson et al. 2007, 2019; Siwale and Siwale 2017). While the exploitation of natural resources has led to increased revenues with potential to promote social and economic development in Africa, it has come with a barrage of (avoidable and unavoidable) negative environmental impacts (see UNECA 2011). Incidents of serious negative environmental impacts associated with extractive industries have drawn attention to these industries, including environmental reporting research. Much of this research (from within and outside the accounting discipline) has problematised the absence of accountability associated with human rights abuses (Denedo et al. 2017, 2019; Lauwo et al. 2016, 2020), environmental pollution, and poor governance (see Egbon et al. 2018; Egbon and Mgbame 2020; Hassan and Kouhy 2013; Khalid et al. 2019).

Sadly, the consequences of extractive industries in Africa under-represented in the research literature also include disease, corruption, governance failures, ecosystem destruction, river and

wetlands pollution, extinction, deforestation, child and forced labour, armed conflicts, dilapidated infrastructure and land grabbing. Paradoxically, this research reveals that countries with abundant natural resources suffer from the resource curse and are worse off than non-extractive countries in Africa (Owusu 2018; Wegenast and Schneider 2017). The environmental, social and governance externalities of “profitable” extractive industries are often absent in discourses promoting African socio-economic growth or corporate accounting. Neither do these accounts represent the divergence of interests among stakeholders suffering from unacceptable corporate practices nor inequitable government policies (see Denedo et al. 2017, 2019; Lauwo et al. 2020).

A common theme of this research is that governments and MNCs have ignored the broader social, human rights and environmental interests of stakeholders, including local communities. For instance, governments of Nigeria, Ghana, South Africa, Tanzania, Zambia and the Democratic Republic of Congo (DRC) have been criticised for profiting from extraction of crude oil, cobalt, copper and gold at the expense of the local people and ecosystems (see Human Rights Watch 2015; Khalid et al. 2019; Lauwo and Otusanya 2014; Sanderson 2019). Rather than seeking to be open and accountable, companies operating within Africa and particularly within the extractive sectors have strived to gain, maintain and repair their legitimacy and reputation through increased, but problematic, corporate social reporting practices (see Egbon et al. 2018; Idemudie et al. 2020; Nwoke 2019; Phiri et al. 2019; Pupovac and Moerman 2017). For example, Khalid et al. (2019) criticised site-specific social, environmental and ethical reporting by mining companies in Ghana as being inaccurate and insincere. Similarly, Phiri et al. (2019) examined the interactions of key stakeholders and their impacts on corporate social and environmental practices in the Zambian copper mining sector. The diverse socio-economic-ecological networks of problems associated with corporations in Africa, for example, poor regulation and governance, weak public sector management, accountability and corruption, are seen to influence environmental management and reporting.

There is an emerging body of research that has examined the importance of non-governmental organisations (NGOs) in driving humanitarian discourses, sustainable development and accountability reform (see Agyemang et al. 2017; Awio et al. 2011; Goddard and Assad 2006). For example, Denedo et al. (2017) reported on counter accounting as part of the international NGOs’ engagement with the MNCs in the Nigerian oil industry in relation to the poor environmental practices and ecosystem degradation. Collectively, these NGO studies provide important insights on the roles of NGOs in accounting for environmental damage and/or mitigation in Africa. For instance, Lauwo and Otusanya (2014) revealed that Tanzania is still ravaged by poverty and unemployment despite decades of profitable extractive activities by MNCs. Lauwo et al. (2016) explored how advocacy NGOs provided marginalised stakeholders in Tanzania a voice to resist environmental and human rights violations stemming from resource extraction. Similarly, Denedo et al. (2019) reported on alternative accounting engagements by local advocacy NGOs in problematising human rights violations, regulatory inadequacies, unsustainable environmental practices and the marginalisation of the local communities in Nigeria’s Niger Delta region. Such engagement was necessitated by the negative environmental impacts of oil operations in Nigeria by both the Nigerian government and the MNCs. Finally, there is also an emerging body of ecological accounting research that includes accounting for loss of biodiversity and extinction of (un)threatened species and critical ecosystems in Africa (Denedo et al. 2017, 2018, 2019; Elad 2001; Hassan et al. 2020; Maroun and Atkins 2018; Wachira and Wang’ombe 2019).

Relative to more developed countries, SEA research and practices in Africa is still in its infancy. Accounting researchers are yet to fully engage with all possible ways to address Africa’s urgent social, economic or environmental problems. There is insufficient practice-relevant

environmental accounting research that has focused on sustainability, conservation and emancipation of the voiceless and powerless groups in Africa (Khalid et al. 2019; Phiri et al. 2019). The question facing the SEA community is how (or whether) environmental accounting developments could address the problems that plague Africa. For example, could more accountability and transparency from African governments in relation to mineral development contracts and foreign direct investment clauses lead to intragenerational and intergenerational equity or more sustainable growth or development?

Would greater accountability across all levels, states and nations on the integration of extractive policies with sustainable development lead to transformative socio-economic growth and development (Edward et al. 2014; Gupta and Vegelin 2016)? It is argued that there is a need to fundamentally reform the lack of accountability in African countries in relation to revenue collection and distribution, effectiveness of poverty alleviation and employment policies, impact of environmental conservation policies, infrastructural development, oppression, marginalisation and social capacity building efforts.

The literature review also identified a number of gaps, including indigenous peoples' rights, environmental rights, land rights, social conflicts, workers' rights, child labour, modern slavery, access to education and healthcare, and public information rights. Although most of these issues touch upon issues of social justice, they are connected to unsustainable environmental practices and environmental injustices. For example, the denial of human rights to a clean environment, good health, arable land and unpolluted water resources, and means of subsistence, has often emanated from bad environmental practices.

### The way forward

The above literature review identified an emerging body of environmental accounting research that needs to evolve if it is to systematically address the environmental risks (and the drivers of these risks) faced by Africa and Africans. Environmental accounting researchers have begun to consider the global and local implications of the Sustainable Development Goals (SDGs – see Bebbington and Unerman 2018). This section will explore some of the implications of the SDGs for the future development of environmental accounting research in Africa.

The SDGs have social, economic and environmental implications pivotal to socio-economic developments through an equitable, inclusive accountability and effective governance systems to eradicate poverty, social exclusion and environmental degradation in order for people to live sustainably. The SDGs have substantive human rights ramifications for African governments and all stakeholders at the local, national and regional levels due to their ambitious and people-centric focus on sustainability (Gupta and Vegelin 2016; UN 2015). Given the degree of environmental degradation, human rights violation, deforestation, biodiversity and extinction of threatened species caused by actions and inactions of corporations, individuals and governments, research is required to not only provide evidence of these problems but also to provide practical and policy solutions underpinned by the SDGs framework.

There appears to be a strong political will to implement, monitor, track and report on the SDGs across Africa. For instance, Kenyan, Ghanaian and Nigerian governments published SDGs baseline reports to map out aspects of their economy that require urgent attention (see Ghana 2017; Kenya 2017; Nigeria 2017; Nigeria 2020). Alongside these SDG baseline reports, accounting research can help in articulating measures to address environmental pollution problems affecting intragenerational and intergenerational sustainable development in Africa. Previous research shows that African governments had embraced ambitious initiatives and frameworks, without any meaningful corresponding implementation on the ground (see Denedo et al. 2017; Lauwo

and Otusanya 2014). Critical environmental accounting literature recognises accounting as a powerful technology that could be harnessed to address existing sustainability problems through enhanced monitoring and evaluations (Contrafatto et al. 2015; Gray et al. 2014).

While there is a need for more conceptual discussion on effective mechanisms of accountability and governance in Africa, there is also a need for field-based qualitative approaches to explore social and environmental issues integral to the SDGs and sustainability beyond 2030 in Africa. For instance, there is an urgent need to explore sustainable management and multi-stakeholder's engagement strategies to prevent the loss of biodiversity and the extinction of endangered species (SDG 14 and 15). Due to potential problems with secondary data sets (see Atkins et al. 2018; Hassan et al. 2020), there is a need for studies to collect primary data on biodiversity loss and endangered species extinction from a multi-stakeholder lens, in order to account effectively for SDG 15 in Africa.

Despite the rising global research interest in accounting for water, there remains a dearth of accounting for safe drinking water in Africa despite the unsustainable environmental practices that pollute many sources of drinking water. SDG 6 has targets to assure accessible, affordable and safe drinking water (UN 2015), which are being adopted by many African countries (see, for instance, Ghana 2017; Kenya 2017; Nigeria 2017). However, setting water targets is insufficient in themselves without effective governance and accountability frameworks deliberately designed to achieve them (Odume and Slaughter 2017; WaterAid 2014). We encourage practice-relevant field-based accounting studies on governance and accountability strategies to ensure safe water for all in Africa. As highlighted in the SDGs framework (SDG 16, 17), diverse stakeholders have a role to play in the supply of safe drinking and affordable water regardless of where people are located. With high poverty levels (SDG 1) in African countries, access to water by local communities close to mining and extractive sites is problematic (SDG 12) due to ineffective governance mechanisms (SDG 16) for the provision of safe water (SDG 6).

In addition, limited research has been conducted on critical environmental issues, such as non-degradable products (plastics), biodiversity extinction, deforestation and afforestation, climate change and their implications for accounting in Africa (SDGs 11, 12, 13). With high levels of poverty and poor hygiene in many cities, towns and villages in Africa, there is widespread poor waste disposal and management infrastructure, especially for non-degradable items (e.g. plastics). Recent media revelations suggest that the production and usage of plastics and the attendant environmental pollution constitute risks to human, terrestrial and aquatic life (SDG 14, 15) in addition to their contribution to global greenhouse gas emissions. For example, in Nigeria and Ghana, sachet water (water is packaged in 500 ml polythene bags which are heat-sealed on either end) is a cheap source of drinking water, but the sachets are indiscriminately disposed of leading to environmental hazards and blockage to public drains (Odume and Slaughter 2017; Water Aid 2014). In developed nations, consumer behaviour towards the use of plastics is rapidly changing due to regulations banning or restricting plastic usage to protect biodiversity and the environment. The impacts of poor plastics management on biodiversity and the environment have been under-researched in Africa. In pursuit of environmental integrity in Africa, more research needs to be conducted to explore waste management, safe water provision and waste management regulations.

In relation to deforestation, limited accounting studies have explored deforestation and its environmental implications. This is despite accounting's potential to contribute to this genre of research. Deforestation is closely connected with climate change and environmental imbalance caused by biodiversity extinction (Acheampong et al. 2019; Elad 2001). Such studies could be linked to the United Nations Reducing Emissions from Deforestation and Forest Degradation (REDD) programme (Cuckston 2018) and the Paris Agreement on Climate Change (SDG 13, 15). Recently, some African countries, particularly Ethiopia, have been engaging in vigorous

afforestation strategies aimed at planting millions of trees. It would be interesting to explore and evaluate the accounting for these environmental projects in different African countries.

Climate change and environmental crises have had detrimental impacts on communities and cities in Africa (SDGs 10, 11 and 13). For instance, Oxfam (2019) and Eckstein et al. (2020) revealed that African countries experienced the deadliest and costliest weather-related catastrophes in 2019. They are increasingly experiencing drought due to rising temperatures, leading to greater food insecurity (SDG 2) and poverty (SDG 1) (Oxfam 2019; UNEP 2020). In March 2019, Cyclone Idai swept through Mozambique, Malawi and Zimbabwe, destroying towns and villages with over 100 people killed and hundreds of thousands more displaced (Oxfam 2019). Shortly afterwards, Cyclone Kenneth dealt another blow to Mozambique, leading to lack of food, water, healthcare and power infrastructure accompanied by massive damage to the built environment (Maclean 2019). In Nigeria, erosion has swallowed homes, roads and farmland, and the economic damage is estimated at \$100 million (approximately £80 million) every year, resulting in enormous loss in agricultural products (Unah 2020). Since 2018, swarms of gigantic locusts have been devastating crops, pastureland, vegetation and landscape in East Africa, resulting in threat to food security of 25 million East Africans, wildlife and livestock (Gilliland 2020; UNEP 2020). Accounting for the social and environmental implications of climate change, governance and the responses of NGOs and public-private sectors to these disasters are yet to be fully explored, particularly when there are potential conflicts with uncoordinated projects. For instance, in Malawi, communities are planting trees and digging drainage to handle stormwater run-off, while NGOs are supporting farmers to improve agricultural productivity to ensure food sustainability (World Vision 2019).

As discussed earlier, most environmental accounting publications have concentrated on large companies, especially MNCs. While these studies have shed light on corporate environmental practices and their social implications for human rights violations involving labour, host communities and supply chains, research efforts are also needed in public sector organisations and third sector organisations. Investigations into the environmental practices and accountability of the public sector in Africa are important especially as the public sector in these countries plays a dominant role in local economic systems. Moreover, there is an emerging research interest in sustainability reporting in higher education institutions (HEIs) in Africa, particularly in South Africa (see Calitz and Zietsman 2018). We expect more empirical research on the sustainability practices and sustainability reporting of African HEIs (SDG 4), especially in the areas of energy efficiency/wastage (SDG 7), and water and waste management. Future research could explore whether public sector organisations are more “environmentally friendly” than their private sector counterparts. We also encourage studies on private businesses that seek to meaningfully report their environmental practices to local or indigenous communities.

Moreover, individuals and institutions, other than MNCs, engage in business activities without regard for the environmental consequences. For instance, small-scale artisanal mining has been gaining momentum despite the environmental and health risk associated with such practices (see Hilson et al. 2007, 2019; Siwale and Siwale 2017). The prevalence and environmental impacts of these non-MNC institutions, often unique to Africa, would merit environmental accounting research attention. Furthermore, future environmental studies should capture and evaluate the nature of the environmental accounting issues around mineral extraction (e.g. coal, limestone, iron ore, diamond, tin, bronzite, cobalt, bitumen, copper and aluminium) across all African countries (see Amnesty International 2016; Milos 2015).

In addition, there is potential for accounting research to reflect ongoing concerns in the academia and institutional investment arenas on the prevalence of modern slavery, child labour and worker rights in Africa. Government institutions dealing with child labour and child protection



are weak, under-resourced and under-funded in Africa (SDGs 3, 4 and 10). There is a need for enhanced accountability to facilitate sustainable investments and supply chain interventions (SDGs 8, 9 and 12). Studies have indicated that children are often enslaved or employed in cocoa plantations in Africa and exposed to chemicals, leading to high mortality rate. Children are used to mine cobalt, copper, diamond, tantalum, tin, gold and lead in DRC, Nigeria and Ghana (see Amnesty International 2016; Human Rights Watch 2015; Sanderson 2019). In 2010, the world's worst lead poisoning incident was linked to artisanal gold mining in Zamfara State of Nigeria. This led to the death of approximately 400–500 children, unaccounted death of animals and neurological damage to thousands of children (Human Rights Watch 2011; Medecins Sans Frontieres 2012).

We encourage future social and environmental accounting researchers to contribute to the policy and practice debates on the elimination of child labour and modern slavery in Africa. Future accounting research could build on the UN Business and Human Rights Guiding Principles, which require corporations to do no harm by adopting effective due diligence procedures across their supply chains and for governments to protect the fundamental rights of their citizens (Ruggie 2013). We proposed an evidence-based research that goes beyond voluntary corporate disclosures on the elimination of conflict minerals and child labour (see Islam and van Staden 2018) to a practice-based accounting research that could articulate measures to eliminate child labour and modern slavery in Africa.

## Conclusion

This chapter has highlighted some key social, environmental and governance issues and their implications for accountability and environmental accounting in Africa. The chapter captured the centrality of natural resources to Africa and how these resources affect social, economic, environmental, political, governance, accountability, social justice and sustainability issues in Africa. Given the prevalence of resource curse in Africa, this chapter has reflected on and identified the direction for future social and environmental accounting research required on this continent to address the urgent set of social and environmental issues if Africa is to become environmentally sustainable while meeting its SDGs.

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