Accounting and Development

A Special Case for Africa

Research in Accounting in Emerging Economies

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About the Book

This special edition (Supplement 1) of "Research in Accounting in Emerging Economies" (RAEE) focuses on accounting and economic development issues in developing countries, with special reference to Africa. The decision to publish a special supplement on Africa originated from the first conference on African accounting held under the aegis of the University of Botswana in February 1993. This supplement is a collaboration between African and non-African scholars. The chapters that have resulted have incorporated changes in accounting practices that have arisen between February 1993 (when the Botswana Conference took place) and December 1997. The last four chapters of this supplement did not originate from the Botswana Conference. They are derived from the unsolicited submissions to our annual series and went through our normal review process. They were included in this supplement because of their focus on an African country - Nigeria.