Development of the accountancy profession in Nigeria

Abstract

Over the years several, sometimes conflicting, theories attempting to explain the development of professions have emerged. The 'functionalist' and 'interactionist' theories have since lost the spotlight to a more critical approach based on the Weberian concept of closure. Limitations in the concept and practice of this neo-Weberain concept have led to suggestions that research into the sociology of professions, should also include historical analyses of professionalism that capture historical specificities with the aim of generating theory that sees beyond 'just massive historical variation' [Collins, R. (1990). Changing conceptions in the sociology of the profession. In R. Torstendahl, & M. Burrage, The formation of professions: Knowledge, state and strategy. London: Sage Publications]. Such research should also investigate the structural conditions under which the professionalisation process takes place [Johnson, T. (1977). The profession in the class structure. In R. Scase, Industrial society: Class, cleavage and control. London: George Allen and Unwin.]. In order to achieve this, there is the need to critically study the relationship of the State and the profession [Klegon, D. (1978). The sociology of professions: an emerging perspective. Sociology of Work and Occupations, 5, 3, 259-283.] and to document more extensively, the process, rather than the product, of closure [Chua, W. F., & Paullaos, C. (1993). Rethinking the profession-state dynamic: the case of the Victorian Charter Attempt, 1885-1906, Accounting, Organizations and Society, pp. 128-691; Chua, W. F., & Paullaos, C. (1998). The dynamics of 'closure' amidst the construction of market, profession, empire and nationhood: an historical analysis of an Australian Accounting Association. Accounting, Organizations and Society, 23 (2), 155-187; Ramirez, C. (2001). Understanding social closure in its cultural context: accounting practitioners in France (1920-1939), Accounting, Organizations and Society.]. Such is the approach of this article, which focuses on the development of the accounting professions in Nigeria. It critically examines the profession/ State dynamics that have helped shape the outcome of the various episodes in the history of the accounting profession in Nigeria. An important influence in this dynamics is the nature of government in place (i.e. military or civilian).

Citation

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