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## Chapter 11

### **The accountancy profession and emerging economies: reflections on the case of Syria at the margins of the global order**

*Rania Kamla, Habiba Al-Shaer, Sonja Gallhofer and Jim Haslam*

#### **Introduction**

Accounting research has highlighted the complex and ambiguous or ambivalent consequences of globalisation as it interacts with accounting and the profession (Annisette, 2000, 2004; Arnold, 2005; Caramanis, 2002; Cooper and Robson, 2006; Gallhofer and Haslam, 2006, 2007). Such research has revealed how globalisation, with its international governance institutions and arrangements (including the World Bank, International Monetary Fund (IMF) and international trade agreements) often results in promoting - or even imposing - narrow capitalistic, Anglo-American accounting practices and thought in non-Western and emerging contexts. In these contexts, local professional accountancy bodies act mainly as promoters or facilitators of UK and US based qualifications, standards, training and education (Bakre, 2004, 2005, 2007; Gallhofer et al., 2009; 2011; Kamla et al., 2012; Aburous, 2016).

Despite these advances in the literature, critical and contextual explorations of the development of the accountancy profession and the socialisation of professional accountants outside Western contexts are still underdeveloped. Especially scarce are insights into the professional development and socialisation of accountants in the Arab world. In this chapter we focus on the accounting-globalisation interrelationship in Syria, an Arab country that prior to the outbreak of extreme violence in 2011 was seeking increased economic liberalisation and aspiring to gain a larger stake in the global economy after a long period of isolation and animosity with the West. We elaborate on how, before the violent events of more recent times, Syrian accountants

were mobilising debates and shaping their professional identity vis-à-vis the new role of the accountancy profession they envisaged in the era of globalisation. We consider future research possibilities, including reflecting in this context on the terrible and tragic events impacting Syria in recent times.

The chapter is organised as follows. First, we provide a socio-economic and historical appreciation of the Syrian context and the development of the accountancy profession in Syria. Second, we review how Syrian accountants were shaping debates and positioning themselves within the new open-market environment, highlighting main challenges faced by Syrian accountants and how they negotiated these challenges. Third, we consider future research possibilities, including after reflecting on the unrest in Syria.

## **Syria and the accountancy profession: an historical review**

### ***The Syrian context***

Appreciating the development of the accountancy profession in Syria entails understanding Syria's historical, socio-economic, political and cultural context. Post-independence from France in 1946, Syria pursued a socialist, Pan-Arab agenda as defence against neo-imperialism, aligning itself closely with the Soviet Union (Fisher, 2005). Arab nationalism in particular became a significant feature of Syria's political identity, especially after the creation of Israel in Palestine in 1948 and the subsequent annexation of the Syrian Golan Heights by Israel in 1967. Syria and Syrians at that time prided themselves as socialist, anti-imperialist and anti-Zionist. However, for many Syrians, especially since the 1970s, there was a realisation that these pan-Arab and socialist slogans were merely rhetorical, used by the State to control debate and hinder public criticism (Mogannam, 2018).<sup>1</sup>

The socialist and nationalist sentiments led to State control over main industries, engendering a large public sector controlling the main areas of Syria's economy and

infrastructure (Quilliam, 1999). As Syria's Arab neighbours, who had closer relations with the West, moved toward the open market and liberalisation of their economies, it was difficult for Syria to sustain a socialist and nationalised economy, especially after the collapse of the Soviet Union (Wieland, 2006; Mogannam, 2018). Syria's conflict with the West and sanctions imposed on it by the US meant that Syria's liberalisation was mainly linked to Russia, China and Iran (Mogannam, 2018). Especially since the 1990s, major 'modernisation' efforts were manifested in all sectors of the economy, and private investment was promoted in previous State monopolies, such as education and banking (Gallhofer et al., 2011). Although the privatisation of the Syrian economy was gradual, the material reality for Syrians was difficult, very similar to the experience of their Arab neighbours in Jordan, Lebanon or Egypt who aligned their market reforms with the West and programmes of the IMF (Mogannam, 2018).

Especially since the 2000s, Syrians began to witness an even smaller elite (often a political elite or those aligned with the regime) who benefited from the booming private sector, getting richer while the majority of the population struggled to meet their daily requirements. A shrinking clan of the national bourgeois class was established in the supposedly socialist state (Wieland, 2006). The withdrawal of the welfare state that accompanied privatisation and the collapse of the industrial and agricultural sectors as the State withdrew subsidies meant a significant decline in the living standards of Syrians and a sharp rise in unemployment, especially youth unemployment (Wieland, 2006; Mogannam, 2018). In 2006, it was estimated that 30% of Syrians were unemployed and that a similar percentage of the population lived below the poverty line. The majority of those employed earned low salaries with many professional Syrians having to hold as many as three jobs at a time to survive (Wieland, 2006). Meanwhile, globalisation and technological advancement exposed Syrians to the luxurious lifestyles and corruption of elites inside and outside Syria, exacerbating the significant social and economic divide between the haves and have not in the country (Wieland, 2006). Many commentators link the popular uprising that swept Syria in 2011 to the above-mentioned economic factors (Mogannam, 2018).

The Syrian national and collective habitus is influenced by a history of anti-colonialism against the West; Arab defeat and humiliation against Israel in 1948 and 1967; Pan-Arab and socialist sentiments that dominated the 1950-1970s; State corruption, unemployment and financial hardship accompanied by political and economic isolation and economic liberalisation linked substantively to Russia and China. Islam also has a significant influence on Syrians. Indeed, with the receding influence of socialism and pan-Arabism, combined with troubled relations with the West, Syria was opened to increased Islamic influence, especially through funded missions by Saudi Arabia and other Gulf States (Wieland, 2006; Kamla et al., 2012).

### ***Accounting and the accountancy profession***

The development of the accountancy profession followed the political and economic developments in Syria. Under French colonial rule, significant Western influence was evident in the socio-political and cultural spheres of Syria where aspects of the French accounting system were introduced (Qadi, 1996).<sup>2</sup> Generally, the socialist experience constituted an important chapter of Syria's history, and accounting practice and the accountancy profession substantively developed in this context (Kamla et al., 2012). Accounting before the 1990s was strongly geared towards macro-economic planning and public ownership of productive resources, with the first Syrian Unified Accounting System (UAS) issued by the State in 1978 (Kamla et al., 2012). During that period, the professional accountancy body - the Association of Syrian Certified Accountants (ASCA) - did not have much influence.

Increased economic liberalisation and associated private sector expansion did not lead to substantive accounting regulations for private sector organisations (Meri, 1997; OBG, 2008). Syria established a State supported accountancy body in 1958 - ASCA. This was modelled on the UK-influenced Egyptian body (Gallhofer et al., 2011). A small private sector and State control over key industries meant that ASCA's role was limited, with little influence. ASCA, until the 1990s had no permanent residence, no full-time members, no authority to enforce standards and no role in certification or

examination of public accountants (these duties were consigned to State bodies, notably the Ministry of Supplies and Institute of Financial Auditing and since 2009 to the Ministry of Finance) (Gallhofer et al., 2011). It was not until the 1990s and 2000s, with the growth of a stock exchange, a greater connection with global markets and the establishment of accounting standards, that ASCA began to gain some control and its membership started to expand. ASCA endorsed International Accounting Standards (IAS) in 2001. There were no Syrian accounting standards previously and the newly developed ones in 2001 mirrored those of the IASC/IASB without much adaptation (Gallhofer et al., 2011).

ASCA, perceiving increased opportunities for accountants in a more open-market environment, played a role as a significant advocate for liberalisation (Gallhofer et al., 2009; 2011). In 2005, as Syria began talks with the EU regarding a trade agreement, including for the services sector, ASCA sought to lobby the Parliament and the Ministry of Finance to change its status from an association to a syndicate (mirroring the status of the medical and engineering professions historically linked to the public sector in Syria). Despite ASCA's support for increased liberalisation of the economy, many local Syrian accountants associated with ASCA at the time were concerned with the increased influence of large accountancy firms in Syria and the lack of protection of local, small companies in the country (Gallhofer et al., 2011). ASCA did not succeed in changing its legal status to a syndicate but Law 33 of 2009 stipulated that while the Ministry of Finance held the authority to qualify auditors, all qualified auditors should become members of ASCA in order to practise auditing, boosting ASCA's membership and funding. Oversight of the profession, however, was entrusted to the newly-established Accountancy and Auditing Board (AAB) a governmental body chaired by the Minister of Finance with members from academia, government representatives, business sector and the ASCA (Globaltrade, 2018). To date, ASCA still lacks prestige amongst Syrian accountants, with Syrians that have the financial means opting for Western-based qualifications, especially US CPA, rather than those issued by ASCA. ASCA's main role remains on the margins, carrying out seminars and IFRS training (Kamla, 2018).<sup>3</sup>

## **Globalisation: Syrian professional accountants at the crossroads between globalism and isolation**

The historical, political and socio-economic conflicts shaped much of Syrian accountants' national and professional identity, resulting in ambiguity, contradiction and fragmentation as we will show below. Publications by Gallhofer et al. (2009, 2011), Kamla et al. (2012), Kamla (2012, 2014, 2018) reveal significant dimensions of tensions, ambiguity and contradictions associated with the globalisation-accounting interrelationship as expressed by Syrian accountants.<sup>4</sup>

A main contradiction in Syrian accountants' narratives is related to how they welcomed globalisation, open-markets and Western IAS/IFRS standards in their professional field, perceiving these as beneficial and inevitable (if acknowledging some negative impact at least in the short-term). Meanwhile, Syrian accountants bemoaned and cautioned against Western influence and globalisation *vis-à-vis* cultural and social aspects of their lives. They often expressed a significant de-coupling between their professional and social lives and identities. One Syrian accountant, an owner of a small auditing firm and a prominent member of ASCA, expressed enthusiasm towards the expanding new role of auditors in Syria, contrasting this with the marginalisation of the profession under socialism:

Auditors in Syria used not to be highly regarded [in the socialist area], as they used to be seen as those who deal with capitalists and aristocrats...but things are changing now (cited in Gallhofer et al., 2009: 356)

While aware of their possible negative consequences, Syrian accountants hoped that liberalisation measures would provide, in the long-term, an opportunity for Syrians to share some of the benefits of international trade and technology. While on the one hand this enthusiasm can be explained in relation to self-interest in expanding work opportunities for accountants and auditors as the private sector grew, it was shared

by all participants in the study including academics, as they perceived these efforts as a beginning of change to the isolationist era and re-integration with the global economy. IAS/IFRS were professed as a significant step forward and a pre-condition to moves in this direction. A lecturer at Damascus University explained:

Whether we like it or not we cannot keep on being isolated from the rest of the world, especially if we want to have a Stock Exchange and if Syrian companies desire to get listed on other...exchanges, they need to adopt IASs. We cannot only be concerned with our national environment, we should join the international community. When we talk about IASs, we talk about harmonisation of accounting practices globally...are we going to stay isolated from the world? Until when are we going to be afraid of how globalisation is going to affect us, rather than being part of it?...I am one of those strongly encouraging usage of IASs (cited in Gallhofer et al., 2011: 383).

It is usual for accountants in emerging economies to perceive IAS/IFRS as promoting high quality accounting, facilitating open and transparent markets (Lehman, 2005; Gallhofer et al., 2011). Syrian accountants to this extent repeated this rhetoric and seemed on the surface little concerned with the Western nature of IFRS. Indeed, as in the literature, Syrian accountants advocated the full adoption of IFRS quoting demands by multinationals, financial markets and ostensibly foreign investors (Aburous, 2016). However, beneath the surface, embedded in the narratives advocating IFRS, were veiled calls for wider change to address both political and economic isolation as well as also internal corruption and State control over the accountancy profession in Syria. While not able to talk openly and directly about corruption or political change in Syria, a practitioner and ASCA member when defending IFRS linked this to transparency and accountability that IAS/IFRS were perceived to bring:

...the country is crippled by isolation and fear of the future. In such an atmosphere, I am afraid you cannot have improvement and



development...The most important thing for development is political and economic stability. If you do not have that, you'll not have development (cited in Gallhofer et al., 2011: 388)

Addressing economic isolation dominated the advocacy of IFRS adoption. Previous research would explain such somewhat misguided views as reflecting the significant impact of Western cultural imperialism including education programmes and professional training on accountants, especially young people. Islam (2003), for instance, indicated how Arab countries require, or at least encourage, their auditors today to have UK or US professional qualifications and to train in IFRS. These notions are also often explained in relation to insensitive cultural imperialism that often promote and enforce narrow capitalistic policies, displacing other possibilities (Lehman, 2005; Annisette 2000; Kamla et al., 2012). These explanations are valid, especially in previous UK colonies, or in economies close to the West, but how can they explain Syrian accountants' enthusiasm towards them? In socialist and isolated Syria, accounting was mainly perceived as a State macro-economic tool for planning and control of the economy and, as one young accountant explained, the education system until 2009 focused on educating accountants in relation to the controlled economy:

I had not heard of IASs until I started working for a major international company. My university lecturers were all graduates of the GDR [German Democratic Republic] or the Soviet Union. International Accounting Standards were not on the menu in Socialist Syria (cited in Gallhofer et al., 2009: 354)

In their analysis of the foregoing sentiments, Gallhofer et al. (2009; 2011) explained that the lack of critical adoption of Syrian accountants of IFRS is linked to the pressures of globalisation, which have been linked to a general trend to apply Western rules and regulations globally. Globalisation and its instruments, therefore, have the aura of inevitability (Lehman, 2005). This is reflected in Syrian accountants' narratives. But one further dimension seems to be linked to the desire of Syrians for change coupled with

significant disillusionment of Syrians with the empty rhetoric that dominated the so-called socialist era where suspicion of the West, its standards and technology was often used to curtail any calls for internal change (see Mogannam, 2018). In this respect, Syrian accountants' embracing of what appeared to be more transparent practices gradually taking away control from the State, appear to have been traces of a veiled outcry against what was perceived as the paucity of the State's deliverance to Syrians in the pre-unrest times focused upon. One interviewee, who later went on to be exiled outside Syria due to his opposition to the regime, stressed that there is a need for Syrians to move away from blaming its problems on global imperialism, Israel or the West. There is a need for them to begin to take control of their own destiny and attempt to put their internal house in order:

...We need to put our own internal house in order. We should not get into a pessimistic mood that we cannot do anything. Success stories are few, but they exist (cited in Gallhofer et al., 2011: 391)

It is important here to note that the interviewee was not at all blinded to the negative impact of neoliberal policies and the erosion of the welfare state on the material realities of Syrians. Various publications by him (as a prominent accountant and economic analyst) before and after leaving Syria, analysed the Syrian revolution in relation to rapid liberalisation of the economy combined with State policies that were mainly concerned with protecting the elite class, with increased unemployment, poverty and inequality. The quote from him, however, reflects the strong sentiments of many interviewees who insisted that attention needed to be paid to internal socio-economic factors when understanding any aspects of Syria's interrelation with globalisation. Such voices have often been explained in the critical accounting literature, as mentioned earlier, vis-à-vis the impact of cultural imperialism. More multifaceted theoretical explanation is needed.

Meanwhile, many Syrian accountants wanted to reap the benefits that they observed their counterparts in neighbouring Arab countries as having. They observed ways in which accountants from Jordan and Lebanon, countries preceding Syria in adopting

liberalisation measures and international standards, were able to dominate high ranking accounting positions in Syria, with significant financial rewards, displacing local Syrians from these positions. To address this imbalance they perceived a need to further open up to Western standards, education and technology, firms (and even Western language) rather than resist them. To this end, even those Syrian accountants that owned small businesses and were threatened by the entry of big firms either welcomed the entry of international global firms or perceived their entry inevitable. An owner of a small auditing firm explained:

...like it or not, globalisation is happening. So, I don't agree with those opposing... entry of foreign and international corporations to our country. They should have the freedom to operate...and...constitute an incentive for our businesses to develop themselves and have a productive role. They are ahead of us in expertise and organisation. We should benefit from them. We should not close our doors in the faces of foreign companies. (cited in Gallhofer et al., 2011: 384)

The entrance of the large audit firms into Syria did negatively impact on many accountants and small accounting firms in Syria. Instead of creating new job opportunities, the firms brought staff with them from Jordan or Lebanon. Syrians who were able to enter these firms were mainly from certain privileged backgrounds, both able to gain Western, especially US, CPA type qualification. Also they were fluent in English. Both the English language and Western qualifications acted as proxies for deepening class and gender divisions in the already divided Syrian context (Kamla, 2014). Further, the rise in importance of Western qualifications that intensified with the entry of large audit firms and multinationals to Syria, further marginalised the already weak ASCA, in contrast to what ASCA had hoped for, as one young practitioner explained:

I am not a member of the association or a Certified Accountant. I am tempted to become a Certified Accountant as I can see that a

number of my colleagues are pursuing this certificate. But to be honest I am tempted to become a (US) CPA or a (British) CA rather than a Syrian CA, as working in an international company it seems that such certificates are more reliable and demanded than the local ones. I do think that if I want to improve my career prospects...I need to pursue these international certificates. (cited in Gallhofer et al., 2011: 388)

The foregoing quotes indicated an unrestricted desire by Syrian accountants to join the community of international accountants. Globalisation for them offered an opportunity to have a stake in this international sphere after years of marginalisation and isolation. In understanding these sentiments, it might be useful to understand how Syrians perceived their history and their role in it. They often prided themselves as an outward looking nation of successful merchants (especially in the cities of Aleppo and Damascus) that historically were the centre of international trade routes (Darke, 2018). Across the centuries commerce dominated Syria, affecting the mentality of the people, who learned to welcome trade as the one constant in their lives in periods of unrest, upheaval, invasions and plagues (Darke, 2018). It was during the colonial period but especially subsequently during the socialist era that Syrians found themselves truly isolated from world trade. Syria, a small nation, found it hard to comprehend their current global marginalisation and political humiliation (Darke, 2018). This sentiment is reflected in the quote below from one interviewee:

Our civilisation has always been about being in contact with the rest of the world and other civilisations passing through our lands. The concept of globalisation is not new for us. Our history and geographical location and religious history as the three religions came from Syria all make us able to adapt to the world (cited in Gallhofer et al., 2011: 390)

However, the colonial experience with the West and the subsequent cultural imperialism has taught Syrians to be cautious when they welcomed foreign imports,

especially of cultural ideas. The quote below reflects sentiments expressed by the majority of Syrian accountants interviewed:

The West wants to spread a new culture instead of the one here...International organisations are tools to do so. This is why Europe is against the entry of Turkey to the EU. They are afraid of Islamic culture. They want their culture to be dominant by military force or even by other means like these international organisations (cited in Gallhofer et al., 2011: 382)

Thus, for Syrians, dealing with these contradictions in their history has meant that dealing with the West required a de-coupling between the professional and the social. The professional requires technological advances that are now originating in the West, while valued cultural particularities need to be protected in the process:

Globalisation? I am convinced with one part of it, but not all...As far as science is considered, it is great. We have suffered for 30 years from isolation. We could not get books or technology. Things are now better thanks to globalisation. Blocking knowledge and education was disastrous...Globalisation could be useful in transforming knowledge, but it should not impact on our culture, civilisation and religion. This is not accepted (cited in Gallhofer et al., 2011: 382)

## **Future directions**

The studies discussed here – they might be collectively termed studies on the Syrian accountancy profession at the margin of globalisation, or globalism – were published prior to the major unrest that has impacted Syria so badly in recent times. As well as learning from these studies we need to reflect on the recent crisis context.

Regarding the studies reviewed, capturing a moment in Syria's history as it was shifting from a formally more socialistic to a more neo-liberalistic socio-economic positioning, they suggest a number of insights. Dimensions of the voice of Syrian accountants - a voice which can be considered somewhat repressed/silenced in the global context (see Calhoun, 1995, Gandhi, 1998, Loomba, 1998) - are elaborated. The Syrian accountants in this historical context perceived globalisation or globalism in somewhat pragmatic terms. They appreciated it as in part a cultural imperialistic force but saw it also as providing positive opportunities of local relevance (e.g. via cross-border interaction/communication, the ending of political and economic isolation, developments in expertise and technology and possibilities for accountancy specifically in terms of joining the global accountancy community).<sup>5</sup>

Such an appreciation of the local perspective reflects the commitment of Gallhofer et al.(2011: 378) to appreciate and learn from the other by going '...beyond listening' towards 'engaging...[thus promoting]...co-operation and better ways'. Thus, local voices are subjected to a critical hermeneutics whereby they are appreciated, indeed seen as a source for more general critique, but are also challenged and problematised. The studies reviewed reflect an appreciation of the ambivalent and contradictory nature of the interviewees' narrative positions, in relation to which the importance of the national and historical context for understanding Syrian accountants' identity construction was underlined. The papers also highlighted a lack of effective resistance in practical terms to a neoliberal globalisation, which indicates the power of the neoliberal rhetoric (see also Caraminis, 2002; Gallhofer and Haslam, 2007). Linked to the analysis, there is also an argument that academics have a role in problematising and challenging this rhetoric.

Many of the foregoing insights would also appear to be potentially relevant to the case of emerging economies more generally today, including encouraging search for local particularity. The studies reviewed are suggestive of a number of future research possibilities. For instance, how do the global issues that impacted Syria in the context referenced in these studies impact in other contexts? Given, however, the horrendous

events impacting Syria that manifested themselves after the publication of the research reviewed in this chapter, it is clearly important to reflect on those events to seek to appreciate what they suggest for future research work.

In part, the unrest in Syria constitutes a brutal reminder of the significance of contextual dynamics and specificities – the specificities of the Syrian context and its interface with the global, or Syria as different or as differentiated universal (Gallhofer and Haslam, 2003) *vis-à-vis* a simplifying categorisation such as ‘emerging economies’. A major point to re-emphasise here is the need to take context and contextual complexity very seriously.

Reflecting on this in relation to Syria today, there are a variety of critical insights into the context that can seek to deepen appreciation but also problematise and challenge the local views (in accounting research in relation to emerging economies, in this regard, see, for example, Annisette, 2000; Bakre, 2004; Lehman, 2005). This is consistent with the possible mobilising of new emphases in critical hermeneutics and a critical theoretical concern to constantly seek the advancement of theorising.

It is also of interest to develop research argumentation on Syria that reflects the very particular interface Syria has with the global context and its particular position in the global context (both these aspects being dynamic).<sup>6</sup> Constantly advancing an in-depth and critical appreciation of local ideas and perceptions in the context of which they are part is required *vis-à-vis* the complexity of the global and the local-global interface (see Kamla, 2018). The particular character of Syria’s trajectory in context needs to be explored in considerable depth. In relation to the dynamics, what are the specific aspects of the local context and the specificities of a given local-global interface that are of relevance to understanding the trajectory of accountancy? Can we look beyond the current on-going tragic happenings toward better ways through a further commitment to understanding Syria and its dynamics (its oppressions and interfaces, see Mogannam, 2018) more deeply and critically? How can we forge pragmatic alliances between various constituencies (e.g. academics and local actors), an aspect

of what Gallhofer and Haslam (2017) see in terms of the chains of equivalence of Laclau and Mouffe (2001)?

Looking beyond the negative in current times, perhaps Syrian accountants' willingness themselves to be open to others, evident in the pre-crisis studies reviewed, something to promote and to learn from, indicate something deeply embedded in Syrian culture more generally, from which we might also learn – the 'instinctive sense of community and empathy for one another, even for those outside the family' (Darke, 2018: xvi) – a sign of hope, a small bright spark gleaming now faintly against the deep and turbulent darkness of our times.

The recent turbulence is suggestive of the relevance of particular future research focuses, many of which will face different and difficult challenges. What do the developments mean for local accountancy and accountant identities (consider Richardson, 2017)? There is a need vis-à-vis current literature to broaden out the literature on 'local accountancy' (and the studies we have reviewed do reflect an early response to the call made by Richardson, 2017, to do just that) but it clearly poses many challenges in this instance. The complex and multifaceted turbulence of Syria, to which multifarious forces contributed and on which there are several perspectives (Monnagam, 2018), can be theorised in relation to accountancy. As we write, it is clearly practically difficult to do this empirically.<sup>7</sup>

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<sup>1</sup> Evidence for this is that Syria, supposedly the last standing fortress of socialism and anti-imperialism in the region, had the weakest and least independent workers movement amongst all Arab states. The State's affiliated unions' main role has often been to organise shows and parties in support of the regime (Allinson, 2015).

<sup>2</sup> The commercial law introduced in 1949, for instance, basically followed French law (Qadi, 1996).

<sup>3</sup> Especially since Law 33 of 2009 stipulates that the condition for practice is reduced from 5 years to 2 years of experience if the candidate has a US CPA or a UK CA (Globaltrade, 2018).

<sup>4</sup> The studies referred to relied on interviews of Syrian accountants from all ranks in the period before the revolution in 2002, 2005, 2008 and 2009.

<sup>5</sup> Of course, these opportunities have subsequently scarcely been realised in practice.

<sup>6</sup> Mogannam (2018: 225-31) suggests the relevance of appreciating what has been Syria's fostering of an 'alternative process of neoliberalisation' with China, Russia and Iran due to historical and on-going tensions with the West. Such specificities may illuminate intricate complexities of phenomena such as the construction of the identity of the accountant in Syria (and Brouard et al., 2017, point to the significance of professionals vis-à-vis the challenges of our times) and of the functioning of accountancy and accounting more generally in Syria. In the pre-crisis context these particularities appear to have scarcely modified accountancy developments in Syria, which appeared to be substantively refractions of Western influence. The influence of particular variants of neoliberalisation may be part of a detail that can come to be more important in the complex of dynamics and contingencies.

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<sup>7</sup> We should here note emphatically that a significant number of those accountants interviewed in the pre-crisis studies reviewed had to flee Syria and/or have found themselves jobless (some are unemployed refugees in Europe) as the result of unrest.