Article:

Kimani, D., Seny Kan, K.A. and Uddin, S. (2026) Self, communitarian self, and personhood: a theoretical account of 'non-compliance' in corporate governance in Africa. Critical Perspectives on Accounting, 103. 102848. ISSN: 1045-2354

https://doi.org/10.1016/j.cpa.2026.102848

Self, Communitarian Self, and Personhood: A Theoretical Account of 'Non-Compliance' in Corporate Governance in Africa

Danson Kimani
Sheffield University Management School
University of Sheffield
Sheffield
UK, S10 1FL
Email: danson.kimani@sheffield.ac.uk

Konan A. SENY KAN
emlyon business school, F-69007, Lyon, France
Email: seny-kan@em-lyon.com

Shahzad Uddin
Essex Business School
University of Essex
Colchester
UK, CO4 3SQ
Email: snuddin@essex.ac.uk

Please cite as:

Kimani, D., Seny Kan, K. A., & Uddin, S. (2026). Self, communitarian self, and personhood: A theoretical account of 'non-compliance' in corporate governance in Africa. *Critical Perspectives on Accounting*, 103, 102848. https://doi.org/10.1016/j.cpa.2026.102848

Self, Communitarian Self, and Personhood: A Theoretical Account of 'Non-Compliance' in Corporate Governance in Africa

Abstract

This paper introduces a new theoretical framework that opens significant opportunities for advancing accounting research in Africa and other Majority World contexts. Critical accounting research has long shown that governance reforms rooted in Anglo-American traditions (e.g. individualism, self-interest, and calculative rationality) often travel poorly to the Majority World contexts, yet explanations typically focus on institutional weakness or strategic resistance. Drawing on Gyekye's (1978, 1987/1995, 1997) conception of personhood, which understands agency as relational, morally constituted, and communally accountable, we argue that such explanations overlook a deeper ontological dissonance between Western governance assumptions and Indigenous understandings of the *self*. Using evidence from corporate governance practices in Kenya, the paper shows how actors enact agency in ways that are intelligible within communitarian moral frameworks but framed as 'non-compliance' through the dominant Anglo-American governance lens. Rather than framing these practices as governance deficits, we demonstrate how they reflect ontologically grounded enactments of moral agency and, in some cases, explicit critiques of the imported corporate governance prescriptions. The paper contributes to accounting scholarship by rethinking agency, legitimacy, and governance beyond universalist framing by centring Indigenous conceptions of personhood as generative theoretical resources.

Keywords: Akan Personhood, Moral Agency, Self, Ontological Dissonance, Corporate Governance, Majority World, Southern Accounting,

1. Introduction

This paper responds to the special issue's call to interrogate the enduring dominance of Western epistemologies in accounting research (Alawattage et al., 2023) by engaging with Majority World, or Global South, contexts on their own terms (Uddin, 2025). It contributes to broader debates on epistemic disobedience (Quijano, 1992; Mignolo, 2011), which question what counts as legitimate knowledge, how such knowledge is produced and validated, and whose social realities it reflects. Within this agenda, our aim is not to displace Western theory wholesale, but to examine the limits of prevailing Anglo-American corporate governance (CG) framings when they are applied in contexts shaped by different social, moral, and ontological conditions. To this end, we draw on the Akan philosophy of personhood (Gyekye, 1978, 1987; Wiredu and Gyekye, 1992/2010) to develop a culturally grounded lens for analysing CG practices in the Majority World.

Existing critical scholarship has drawn attention to the coloniality of knowledge embedded in globally circulating accounting standards, such as International Financial Reporting Standards, and in dominant Anglo-American models of CG, particularly when these are promoted through international development and capacity-building initiatives. These reform templates often privilege technocratic solutions and procedural compliance, displacing local logics of accountability and obscuring power asymmetries and cultural dissonance (Nyamori et al., 2017; Soobaroyen et al., 2017). In some settings, their adoption has been associated with intensified corruption, elite capture, and socio-economic exclusion (Bakre and Lauwo, 2016; Bakre et al., 2024). Building on these critiques, this paper shows how African ontologies, which we refer to as Southern or Majority World accounts, can be mobilised as epistemic resources for theorising corporate governance beyond the assumptions embedded in dominant reform models. Specifically, we argue that the Akan concept of personhood, with its emphasis on relationality and communitarian moral obligation, offers a culturally intelligible explanation for recurrent patterns of so-called non-compliance arising from ontological dissonance between imported CG frameworks and locally embedded moral orders.

Our empirical interest in CG reflects its central role in global reform agendas and the widespread governance failures documented across diverse institutional settings (Uddin et al., 2017; Williams, 2014). While non-compliance is well documented even within Western jurisdictions, where it is often interpreted as strategic or symbolic resistance (Westphal and Graebner, 2010; Tremblay and Gendron, 2011; Joseph et al., 2014; Nakpodia et al., 2023), interpretations of non-compliance in African contexts remain dominated by deficit-oriented narratives. Such accounts are typically underpinned by narrow conceptions of agency that overlook how actors understand responsibility, legitimacy, and moral obligation within their own social worlds.

This paper addresses that gap by conceptualising agency beyond methodological individualism and rational choice. Drawing on the Akan conception of personhood, which emphasises the interdependence of the individual and the community, we argue that managers and board members in African contexts often operate with understandings of the self that differ from those assumed in mainstream CG models. This ontological dissonance helps to explain why prescribed reforms are enacted, adapted, and reinterpreted in practice in ways that do not align neatly with formal expectations. Rather than treating such dissonance as failure, we interpret it as an expression of deeper epistemological and moral misalignment between globally circulating governance frameworks and locally embedded conceptions of responsibility.

Our empirical setting is Kenya, where CG reforms have been introduced with substantial international support, yet compliance remains uneven (Kimani, 2017; Kimani et al., 2021). Kenya offers a productive site for examining how indigenous understandings of selfhood and moral responsibility shape organisational behaviour. While critical accounting research has long challenged economistic and individualistic models of agency by emphasising social embeddedness, reflexivity, and structural conditioning, and while we recognise the insights offered by Western theories of agency (for example, Bourdieu, 1990; Giddens, 1991; Archer, 2003; Alvesson, Hardy, and Harley, 2008; Suddaby, Viale, and Gendron, 2016; Edwards and Meliou, 2015), such perspectives remain largely anchored in Western ontological assumptions about the nature of the self. These theories are not ontologically neutral, and when applied uncritically in Majority World contexts they risk obscuring alternative ways in which agency is constituted and enacted.

Importantly, our argument does not reject Western social theory, nor does it position Indigenous or Majority World frameworks as inherently superior. Rather, we problematise the uncritical transplantation of Anglo-American CG reforms, whose underlying assumptions about agency, rationality, and responsibility may be misaligned with the social realities in which they are implemented.

By drawing on the Akan philosophy of personhood, this paper advances a culturally grounded lens that conceptualises agency as morally constituted, relational, and communally accountable. In doing so, we reframe corporate governance non-compliance not as deviance or institutional failure, but as an ontologically grounded enactment of moral agency embedded in local social realities. Consistent with critical accounting scholarship, we view accounting and governance frameworks as potential vehicles of neo-colonial power when context-specific norms are presented as universal (Awais and Bigoni, 2026). Kenya thus serves not merely as an empirical backdrop, but as a site through which Indigenous conceptions of personhood can be mobilised as generative theoretical resources for advancing critical accounting research on governance in the Majority World.

The paper proceeds as follows. First, we review the corporate governance literature and its dominant interpretations of non-compliance. We then outline our methodological approach, followed by an empirical analysis of governance practices in Kenya. The findings are interpreted through the lens of Akan personhood, showing how governance actors enact agency in ways shaped by communitarian norms. The paper concludes by discussing the theoretical and empirical implications for rethinking corporate governance in Majority World contexts and for advancing a more pluralistic and inclusive accounting research agenda.

2. 'Non-Compliance' and Theoretical Underpinnings

The concept of 'non-compliance' in CG research has been widely explored across both Western and Majority World contexts. Much of this research remains anchored in neo-classical economic theory, particularly agency theory, which views non-compliance or divergence in CG practices through the lens of rational, self-interested behaviour. Within this tradition, non-compliance is interpreted as a function of misaligned incentives between principals and agents, with studies often focusing on how agents' economic interests affect firm-level outcomes

(Young et al., 2008). This body of work typically seeks to establish linear, causative relationships among predetermined CG variables (Johnson et al., 2013). However, despite its influence, agency theory has faced sustained criticism for its narrow economistic framing. Scholars have argued that it is poorly equipped to capture the complex social and institutional dynamics underlying CG practices, particularly in contexts marked by contestation, resistance, or divergence from imported models (Ahmed and Uddin, 2018). Existing theoretical frameworks, rooted in this tradition, offer limited scope for critically examining the reasons why key CG actors may selectively comply with, adapt, or resist formal CG reforms (Areneke et al., 2022).

In response, scholars have experimented with alternative explanatory frameworks, such as institutional theory, stewardship theory, resource dependency theory, and social capital theory (Uddin et al., 2017; Avina-Vazquez and Uddin, 2016). While these approaches have provided useful insights, they too originate from Western intellectual traditions and tend to universalise assumptions that do not travel well to Majority World contexts. More recently, critical CG scholars have called for a renewed engagement with the concept of agency, specifically a sociologically grounded understanding of how agency is enacted, constrained, or reconstituted in specific structural contexts (Ahmed and Uddin, 2018; Kimani et al., 2021). These interventions open up valuable possibilities for critical, context-sensitive research.

Agency remains a pivotal concept in CG research, particularly in relation to how board members navigate competing expectations and responsibilities (Tremblay and Gendron, 2011). It is increasingly recognised that institutions do not simply enable action; they can also privilege some agents while marginalising others, thereby shaping how CG actors meet expectations, discharge responsibilities, or pursue organisational objectives (Young et al., 2008; Bettinelli, 2011). Moreover, CG actors often simultaneously occupy multiple, overlapping roles, e.g. as owners, directors, family members, political participants, which require negotiation across formal CG structures and informal social expectations (Ahmed and Uddin, 2024). Recent evidence from Majority World contexts further challenges the presumed universality of core corporate governance principles such as director independence, demonstrating how relational embeddedness often takes precedence over formal notions of independence in practice (Alazemi and Uddin, 2026).

To better grasp the complexities of such negotiations, critical scholars have advanced the concept of *agential reflexivity*, drawing particularly on Archer’s work (Ahmed and Uddin, 2024; Ahrens and Khalifa, 2013; Gendron, 2009). From this perspective, regulatory reforms represent structural interventions that shape, but do not determine, actor behaviour. Explaining why CG actors sometimes diverge from these reforms requires a theoretical lens that acknowledges agency not as a universal capacity, but as socially embedded and ontologically variable. Agential reflexivity invites closer scrutiny of how actors understand themselves and their roles, how they deliberate on action, and how their desires and decisions are shaped by their broader cultural and structural context.

While reflexivity offers a promising avenue for advancing CG research beyond the economic actor model, it remains underdeveloped in African contexts. Specifically, there is a need to explore how non-economic concerns are constituted through culturally specific notions of selfhood and obligation. We seek to extend the debate by situating agency within the African philosophical tradition, specifically the Akan concept of personhood, which situates moral accountability, community-based identity, and relational conceptions of the self at its core.

In Akan thought, a distinction is made between being *human* and being a *person* (Tallon, 1973). Whereas humanity is assumed by virtue of birth and carries inherent moral potential (Gyekye, 1987), personhood is socially and ethically earned. It is not a static or intrinsic attribute but a dynamic moral status that can be cultivated, diminished, or forfeited through one's actions (Wiredu and Gyekye, 1992/2010). Personhood requires rational deliberation and responsible participation in communal life (Owusu-Gyamfi, 2019). Thus, within Akan society, community expectations, shaped by clan, kinship, and spiritual obligations, play a defining role in shaping conduct and securing moral legitimacy. This moral standing functions as a key currency in social and institutional life. Such a conception contrasts sharply with dominant Western notions of the self as autonomous, individualistic, and bounded (Menkiti, 1984).

Similar philosophical orientations are evident in *Ubuntu*, a well-known ethic of relational personhood drawn from the isiZulu expression *umuntu ngumuntu ngabantu* ("a person is a person through other persons") (Magu, 2023). Ubuntu emphasises interdependence, empathy, and collective responsibility, not merely as ethical aspirations, but as constitutive elements of identity and social action (Ramose, 2002). Philosophies such as *Ujamaa* (Tanzania), *Harambee* (Kenya), and *Unhu* (Zimbabwe) have informed national ideologies and governance frameworks across postcolonial Africa, revealing a broader pattern of moral duties underpinning African modes of personhood, authority, and justice. Collectively, these frameworks offer conceptual tools for challenging Western-centric epistemologies and for engaging with CG practices through locally embedded ontologies.

While Ubuntu and its cognates prioritise communal interdependence and shared moral vision, the Akan philosophy of personhood provides a more granular lens by linking moral standing directly to conduct and community-sanctioned accountability. This action-based framework makes it especially relevant for interrogating CG practices, as it introduces evaluative criteria rooted in cultural notions of responsibility, rationality, and virtue. Unlike more universalist CG theories, the Akan model allows us to theorise institutional legitimacy and organisational behaviour through the lived moral economies of African societies.

In this study, we adopt the Akan conception of personhood as a conceptual and analytical anchor for examining CG in Kenya. We argue that this framework not only challenges the dominance of Western CG theory but also enables a more grounded and culturally resonant account of how CG is enacted, interpreted, and negotiated in African settings. The core contribution of this work is to offer scholars a deeper appreciation of how African notions of selfhood and relationality shape organisational life, including the practice and reception of CG reforms.

3. Akan personhood and the African Self: A Theoretical Framework

A comprehensive understanding of the 'self' in African worldviews emerges from two complementary dimensions (Antwi, 2017). The first relates to the *metaphysical constitution* of the human being, while the second concerns the *social recognition* and status of the individual within the community. As Adeofe (2004, p. 81) notes, the former explains "what makes a personal identity possible," while the latter addresses the socialised existence that confers meaning upon that identity. This section elaborates these two interrelated dimensions and develops them into a theoretical framework, drawing on Akan metaphysics and personhood. Empirical illustrations, particularly from Kenyan corporate life, will later serve as touchpoints for conceptual development.

3.1. The Individual Self in Personhood

The metaphysical conception of the self in African thought revolves around the constituent parts of the human person and their interaction within a broader spiritual and communal ontology (Antwi, 2017). Despite nuances across philosophical traditions, African scholars commonly affirm that the self is not merely a biological or individual unit but is composed of both physical and non-physical elements that exist in continuity with the living, the ancestral dead, and the unborn (Appiah, 2004; Gyekye, 1978, 1987/1995, 1992; Wiredu, 1983, 1987).

This study adopts Gyekye's (1978, 1987/1995, 1992) dual conception of the self, which consolidates various dimensions articulated in the literature. In Akan metaphysics, the person comprises three principal components: *Okra* (soul), *Sunsum* (spirit), and *Honam* (body). These elements interact in a psycho-physical unity.

- Okra is the immaterial and divine spark of the self, e.g. eternal, imperishable, and God-given. It is the life principle and source of vitality, comparable to the soul in other metaphysical systems. It is said to cause *honhom* (breath), a tangible manifestation of life.
- Sunsum represents the spiritual personality, e.g. the set of psychical qualities such as courage, dignity, gentleness, and jealousy. While also immaterial, Sunsum is the dynamic carrier of one's disposition, choices, and moral direction. It is through Sunsum that the Okra's purpose is actualised.
- Honam, in contrast, denotes the material body, the perishable vessel through which the immaterial components express themselves.

These dimensions do not operate in isolation. Gyekye describes Okra and Sunsum as forming a "unit in duality and duality in unity." Together, they constitute the immaterial essence of the self, with Sunsum representing the moral and psychological manifestation of the divine Okra. This psycho-spiritual unity grounds the person's moral consciousness, agency, and accountability, while Honam provides the embodied locus of experience and action (*see* Gyekye (1978, 1987/1995).

Hence, the African conception of the individual self is not only dualistic but deeply moral and teleological. The self is situated within a continuum of divine influence, ancestral expectations, and communal accountability thereby distinguishing it sharply from Cartesian or liberal conceptions of autonomous subjectivity.

3.2. The Communal Self in Personhood

Complementing this metaphysical dimension is the *socially constituted self*, a communal approach to self, which underpins personhood in many African societies. The communitarian tradition has given rise to two dominant philosophical perspectives, that is, radical (or restricted) communitarianism and moderate (or unrestricted) communitarianism (Gyekye, 1997).

Radical communitarianism, associated with Mbiti (1969) and Menkiti (1984), posits that personhood is not an automatic consequence of being born human. Rather, it must be earned through social recognition, moral maturity, and communal contribution. In this view, the self does not exist independently but only becomes a person through community membership. Age, service, and moral conduct are markers through which one's personhood is validated or denied. The community, not the individual, is the ontological and moral source of personhood.

Moderate communitarianism, as advanced by Gyekye (1997), challenges this exclusivity. It holds that while personhood is indeed shaped through social relations, individuals possess inherent dignity and autonomy. Personhood, in this view, is not entirely contingent upon communal recognition, though it is deeply enriched through social interaction. Individuals are seen as self-determining, rational beings capable of moral judgement and choice, and thus bear both rights and responsibilities. This approach asserts a principle of *equiprimordiality*, a balance of individual and communal values.

In moderate communitarianism, personhood is not a linear achievement, but a status realised through a dialectical interplay between self-governance and communal embeddedness. Duties toward the community remain essential, but not at the total expense of personal agency or rights (Gyekye, 1997). Thus, individuals are understood as simultaneously autonomous and relational, which we argue as defining features of the African notion of the self.

3.3. Human Agency in Personhood

Within this dual framework of metaphysical and social personhood, human agency acquires a distinctive meaning. In African communitarian contexts, agency is not reducible to instrumental rationality or individual autonomy. Rather, it emerges from a moral imperative defined by one's responsiveness to community needs, adherence to cultural norms, and pursuit of social harmony.

Gyekye (1992) argues that *responsibility*, understood as both a duty to oneself and to others, is the axis around which personhood and agency revolve. Moral failure may diminish an individual's social standing, but it does not erase personhood. Importantly, rationality and moral discernment remain the attributes that enable human beings to exercise self-governance while remaining embedded in communal life.

Crucially, the prioritisation of *duty* over *rights* is not a denial of rights but a reordering of ethical emphasis. One may bear duties without corresponding rights, especially where collective well-being is at stake. Altruistic obligations coexist with self-care, whereby an individual is expected to attend to their own development as much as to communal welfare. In this framing, human agency becomes a balancing act and a continuous navigation of individual autonomy and collective moral expectations.

This conception challenges dominant Western accounts of agency that frame the individual as self-contained, preference-maximising, and abstracted from communal obligations. It also casts doubt on CG theories that presume universal rational actors motivated solely by economic incentives. Consequently, the 'African self' is not atomistic but socially constituted, morally accountable, and spiritually anchored.

3.4. Implications for Corporate Governance

These conceptual foundations compel us to reconsider how agency is theorised and enacted within CG. The individual and community selves, as understood in African ontologies, produce distinct motivations, ethical considerations, and criteria for legitimacy. In contexts like Kenya, where both communal expectations and formal CG standards shape corporate actors' conduct, tensions may arise between *communitarian morality* and *professional obligations*. This raises important empirical and theoretical questions: Can adherence to communal duties undermine professional standards, or vice versa? How do corporate actors negotiate conflicting expectations across their roles as family members, clan affiliates, spiritual beings, and professionals? What happens when moral accountability to one's community contradicts compliance with CG reforms?

By posing these questions, we move beyond the notion of non-compliance as technical failure. Instead, we explore it as a site of *ontological negotiation* where plural selves, obligations, and accountabilities must be reconciled. This framework thus provides a culturally situated, morally complex, and theoretically generative lens for understanding agency and CG in Africa. This view is also consistent with broader evidence showing that organisational practices are shaped by culturally embedded moral logics rather than by the uncritical adoption of Western templates, as demonstrated in a recent analysis of CSR practices in Thailand (Kuasirikun and Constable, 2025).

4. Research Methods

This study explores the persistent and often-stigmatised phenomenon of 'non-compliance' with CG reforms in the African context, specifically in Kenya, not as a technical or institutional failure but as a situated expression of agency shaped by moral, ontological, and cultural imperatives. To investigate this, we adopted a qualitative interpretive methodology that privileges contextual depth, lived experience, and meaning-making processes. The study combined multiple sources of evidence, including archival data, non-participant observations, and in-depth semi-structured interviews.

Archival materials consisted of corporate annual reports, regulatory publications, policy documents, and media coverage. These sources were used to map the historical and institutional landscape of CG reforms in Kenya, with a particular focus on the evolution of formal codes and their reception. Additionally, we reviewed academic studies and public reports documenting deviations, selective compliance, or resistance to CG prescriptions in African contexts. This archival foundation, complemented by insights from the literature, informed the design of a detailed interview guide that enabled context-sensitive data collection.

Primary empirical material was derived from 33 semi-structured interviews conducted in three phases, primarily in Kenya. Interviewees were selected for their direct involvement in CG implementation and oversight, and included corporate board members, senior executives, regulatory officials, and CG trainers (see Table 1).

[Insert Table 1 about here]

The interviews aimed to elicit participants' reflections on the operationalisation of CG reforms, their professional responsibilities, and the moral dilemmas encountered in reconciling formal obligations with communitarian expectations. Participants were encouraged to speak about how CG principles are interpreted in practice, and how their own sense of self and duty is shaped by both professional codes and broader cultural commitments. These discussions were particularly useful in illuminating the tensions and accommodations that emerge at the intersection of institutional prescriptions and social embeddedness.

Interviewees were identified through a combination of purposive and snowball sampling strategies (Saunders et al., 2019), beginning with contacts from the first author's professional network. The first phase of interviews took place in Nairobi between April and June 2015. Of the 21 interviews conducted in person, 17 were audio-recorded with participant consent; the remaining four were documented through detailed handwritten notes. The second phase, held via Zoom in September 2022, included five interviews with board members and company secretaries. The final stage, in April 2025, involved seven remote interviews. All interviews were conducted in English and transcribed by the first author.

Complementing the interviews, the first author also attended the annual general meetings (AGMs) of six public firms listed on the Nairobi Securities Exchange. These non-participant observations took place between April and June 2015 and provided insight into CG in practice. Particular attention was paid to social interactions among directors, management, shareholders, and auditors, with a focus on shareholder voting behaviour, director appointments, and the role of AGMs in shaping CG outcomes. These observations offered a grounded understanding of CG processes beyond what is captured in formal disclosures or policy texts.

To enhance the rigour and credibility of the analysis, we triangulated interview data with both archival documents and observational insights. The data analysis followed an iterative process. All transcripts and documents were uploaded into NVivo, where initial codes were generated inductively from participant narratives (Miles et al., 2014). These first-order codes were subsequently refined into second-order categories, which were then synthesised into overarching theoretical dimensions. The thematic structure that emerged from this process forms the basis of the empirical analysis presented in Section 6. Lastly, triangulation across interviews, documents, and observations allowed us to move beyond descriptive accounts of divergence from CG codes, enabling a deeper understanding of how CG practices are interpreted, adapted, and negotiated through culturally embedded conceptions of personhood, responsibility, and legitimacy.

5. Corporate Governance Reforms in Africa and Kenya

CG reforms in Africa gained traction during the 1980s and 1990s, amid widespread economic stagnation, rising public debt, and the imposition of structural adjustment programmes. These reforms were heavily influenced by the policy agendas of international financial institutions such as the World Bank and the International Monetary Fund, which advocated for neoliberal economic restructuring through privatisation, deregulation, and market liberalisation (Areneke et al., 2022). CG was introduced within this broader context as a technical mechanism to instil transparency, accountability, and managerial discipline, particularly in firms transitioning from state to private control (Bakre and Lauwo, 2016).

CG codes implemented across African jurisdictions such as Nigeria (Bakre and Lauwo, 2016), Egypt (Alawattage and Alsaid, 2018), and Kenya (Kimani et al., 2021) were modelled on Western/Anglo-American CG principles. These principles emphasised shareholder primacy, board independence, and compliance through formalised reporting structures. However, these transplanted frameworks have frequently encountered implementation challenges and cultural dissonance. While intended to attract foreign investment and integrate African economies into global financial circuits, these reforms often failed to recognise or accommodate the socio-political and moral landscapes of the contexts into which they were introduced (Kimani, 2017).

Specifically, in many African organisational settings, particularly those influenced by familial, ethnic, or political ties, the individualistic assumptions underpinning Western CG models have proven difficult to operationalise (Adegbite, 2015; Ahmed and Uddin, 2024). For instance, the requirement for board independence is frequently undermined by culturally embedded norms discouraging public dissent, especially towards elders or those in positions of seniority. Likewise, the shareholder-centric orientation of Western CG often clashes with the communitarian logics that underpin decision-making and legitimacy in many African societies (Kimani et al., 2021). In these contexts, collective welfare, reciprocal obligation, and social embeddedness are prioritised over contractual detachment or economic rationalism. Scholars have increasingly argued that such disjunctures raise fundamental questions about the epistemological fit of imported CG models in postcolonial settings (Hopper et al., 2017).

In Kenya, CG reforms followed a trajectory shaped by both external influence and domestic initiative. The country's engagement with CG intensified during its privatisation programme in the 1990s, when donor conditionalities and structural reforms converged to reshape public and corporate sectors. Although external pressures were significant, domestic actors, including private sector stakeholders, played a key role in shaping the reform trajectory (Kimani, 2017). A pivotal moment came with the launch of *Principles for Corporate Governance in Kenya* (1999), a document developed by the Centre for Corporate Governance, a private-sector-led initiative that laid the groundwork for subsequent formal regulation.

This initiative informed the development of the *Guidelines on Corporate Governance Practices by Public Listed Companies in Kenya* (2002), and later, the *Code of Corporate Governance Practices for Issuers of Securities to the Public* (Capital Markets Authority Code, 2015), issued by the Capital Markets Authority (CMA). These codes largely adopted the Western/Anglo-American model, promoting a unitary board structure, the separation of the roles of board chair and chief executive officer, and a requirement that at least one-third of board members be independent non-executive directors. These directors are expected to have no employment, business, or familial relationships with the companies on whose boards they serve. Additionally, listed firms are mandated to establish audit and nomination committees with specific independence thresholds and oversight responsibilities (Capital Markets Authority, 2015).

The Capital Markets Authority Code also encourages active shareholder engagement, particularly through annual general meetings (AGMs), which are positioned as mechanisms for investor oversight, performance scrutiny, and corporate accountability. Shareholders are expected to interrogate firm performance, vote on strategic decisions, and hold directors to account, thereby reinforcing principles of transparency and market discipline.

Despite these formal prescriptions, empirical studies and regulatory reports reveal a pattern of selective compliance, symbolic adherence, and decoupling between CG principles and practice (Kimani et al., 2021). Explanations for these patterns often point to neopatrimonialism, informal networks, and elite capture. Yet, such explanations frequently overlook the cultural, moral, and ontological dimensions of governance practices in Kenya. For example, deeply embedded communitarian norms, such as obligation to kin, respect for elders, and moral reciprocity continue to shape how governance is understood and enacted in practice (Kimani, 2017).

This study contributes to this emerging body of scholarship on how CG actors in Kenya navigate the often-conflicting demands of formal regulatory frameworks and communitarian moral expectations. Rather than interpreting divergence from CG codes as a governance deficit, we conceptualise divergence as a culturally situated practice embedded in alternative moral logics. By grounding our inquiry in the Akan philosophy of personhood and the communitarian conception of self, we seek to shed light on how CG actors negotiate competing value systems in ways that affirm their identities and maintain social legitimacy. The following empirical section presents insights drawn from interviews, observations, and documentary sources to deepen our understanding of how these negotiations unfold in everyday CG practice.

6. Corporate Governance in Action: A Story of Non-Compliance and African Self

This section presents empirical insights into the perceived non-compliance with CG reforms in Kenya, drawing on the Akan personhood framework developed earlier in the paper. We explore how CG actors exercise agency and legitimacy within a communitarian moral landscape. Rather than interpreting non-compliance only as a failure of institutional alignment, our analysis reveals that actors navigate competing expectations from professional and community domains.

6.1. Board Composition and Director Appointments

As outlined in the CG code issued by Kenya's Capital Markets Authority (2015), independent directors must not have employment, business, or familial ties with the firms on whose boards they serve. The code further requires the establishment of both audit and nomination committees, composed primarily of independent non-executive directors, to safeguard objectivity and shareholder interests. These stipulations reflect the assumptions of Western/Anglo-American CG systems, which emphasise individual autonomy, technical rationality, and arms-length oversight.

However, as our study reveals, the realities of board composition and director appointments in Kenya deviate significantly from these formal prescriptions. Rather than indicating non-compliance in a normative sense, these deviations reflect a deeper moral economy rooted in communitarian moral duties and the Akan conception of personhood. In this view, CG is not simply the execution of technical functions, but an enactment of socially embedded moral responsibilities.

Participants consistently described board appointments not as breaches of CG, but as legitimate acts of communal accountability. As one non-executive director explained:

> "I was serving on the board of one of the listed companies and our Chair brought one of his business associates, and the nominations committee happily endorsed that person."

Rather than being perceived as undue influence or cronyism, such practices were understood as honouring reciprocal obligations. Another participant elaborated:

> "You find different boards to be enclaves of people from certain parts of Kenya… people who grew up in the same village." (General manager)

These patterns reflect a logic of trust and social obligation, whereby familiarity and shared communal roots are seen as enhancing credibility, not diminishing it. One commercial director articulated this sentiment poignantly:

> "In our community, serving others is expected. When you do not give back, your place in society is questioned… honestly, it eats at you inside and you start feeling unanchored."

This understanding echoes Gyekye's (1997) notion of personhood as something attained through social engagement and moral accountability. Rather than being fixed or individualistic, personhood is performative, emerging through the continuous fulfilment of obligations to one's community. However, these locally legitimate practices often generate tension with imported CG norms. As a head of audit put it:

> "So long as a person is qualified… there is an advantage in engaging someone from your community. But still, it's not embraced as ethical. People do it secretly."

This quote highlights the phenomenon Gyekye (1997) refers to as "moral dissonance," whereby obligations to kin and community clash with universalist prescriptions of objectivity and detachment. Such tensions were described as a source of reputational and emotional strain rather than institutional failure. One non-executive director summed it up:

> "What is viewed as nepotism in Western governance is, in our culture, a moral duty to help your own people… failure to do so would be seen as betrayal."

The normalisation of these practices is reflected in national statistics. A report by the Daily Nation (2020) noted that two-thirds of the 60 companies listed on the Nairobi Securities Exchange had boards dominated by members of a single ethnic group. Similarly, more than a third of parastatals had CEOs from the same ethnic background as the majority of employees. While these patterns would appear problematic from a Western CG perspective, they are often interpreted locally as expressions of trust, solidarity, and communal upliftment.

Comparable trends are evident in other African contexts. For example, Adu-Amoah et al. (2008, p.330) found that shareholders in Ghanaian rural banks routinely prioritised local origin and linguistic familiarity over formal qualifications. As they noted:

> "Loyalty supersedes any academic qualification or experience in the appointment of board members."

These observations underscore the influence of local social logics in shaping CG practices. Even structural provisions such as the separation of board chair and CEO roles, introduced to prevent concentration of power, can be rendered symbolic when informal relationships drive actual decision-making authority (Areneke et al., 2022).

In Nigeria, as Nakpodia and Adegbite (2018) observed, the symbolic capital of traditional rulers often translates into board appointments, irrespective of governance experience or technical credentials. Their reverence within society legitimises their governance roles, regardless of their adherence to formal independence requirements. These findings resonate with recent Majority World evidence, where formal notions of director independence are frequently subordinated to relational embeddedness that prioritises trust, familiarity, and moral obligation as functional governance resources rather than as sources of dysfunction (Alazemi and Uddin, 2026).

Taken together, these findings reveal that CG mechanisms, though formally adopted, rest on assumptions about personhood, agency, and legitimacy that are not universally shared. The dominant Anglo-American CG models tend to assume that atomised agents act in economically rational ways. In contrast, CG in Kenya is enacted within a communitarian moral framework where legitimacy is conferred through social recognition and relational accountability. These insights challenge the hegemony of universalist CG standards and call for a more pluralistic understanding of governance, which acknowledges the embedded cultural realities within which CG operates.

6.2. Annual General Meetings and Shareholder Dynamics

This subsection explores how ethnic identity, communal affiliation, and cultural obligations influence shareholder behaviour during Annual General Meetings (AGMs) in Kenya. Our fieldwork reveals that voting patterns for board appointments at AGMs often reflect ethnic solidarities rather than meritocratic evaluations. Such practices, while diverging from the formal expectations of the CG code, are deeply rooted in communitarian worldviews, in particular the Akan conception of personhood.

A common theme among participants was that shareholders, particularly minority investors, prioritise ethnic representation when selecting directors. As one participant explained:

> "We have 42 ethnic tribes in Kenya and it is impossible to have a director from each of those tribes, but it is important to make sure there is at least a director from the community inhabiting the area where your main operations are based… to show those inhabitants you have someone who can articulate their interests particularly if you are in the extraction or mining industry." (Executive Director)

These insights are supported by Kimani (2017), who found that shareholders were often unwilling to elect directors from outside their own ethnic groups, regardless of qualifications. This tendency contributes to board appointments that may lack technical capacity, but possess symbolic communal value. Another participant noted:

> "Every community has its way of holding leaders accountable. It doesn't have to look like the West. But the problem is, the global system only listens if we dress our practices in their language." (Commercial Director)

Here, CG is interpreted as a culturally situated process. The notion of director independence, which is central to Western CG codes, is also viewed with scepticism. One Non-Executive Director remarked:

> "They say hire an independent board member. But what does independence mean here? If someone doesn't understand our community, how can they govern us? Independence must also mean being embedded." (Non-Executive Director)

These quotes highlight that the apparent deviations from standard CG norms actually reflect a localised system of trust, built on strong relationships and mutual accountability. Such conduct aligns with a communitarian epistemology of governance, where legitimacy arises not from neutrality or proceduralism but from shared identity and moral obligation.

Further reinforcing this perspective, another participant explained:

> "I believe in governance, but it should be our governance… Let's learn from the West, but not copy. Let's build on what already exists here." (Executive Director)

This rejection of uncritical imitation speaks to a broader resistance to epistemic colonialism (Sauerbronn et al., 2021) and affirms Santos' (2015) call for an ecology of knowledge that accommodates diverse ways of understanding governance. For many participants, CG code provisions are seen as formalities to be observed in form rather than substance, that is, checkboxes to reconcile external expectations with internal moral logics.

Also, our empirical evidence shows that voting decisions during AGMs often align with ethnic considerations. One interviewee observed:

> "People look at what is there for my tribe, and some shareholders complain if the board is dominated by members of a few tribes." (Board Member)

This underscores how the desire for representation stems from a belief that only individuals from one's own community can be trusted to safeguard communal interests. As informed by the Akan personhood framework (Gyekye, 1997), the prioritisation of kinship or ethnic familiarity reflects a moral economy of care and responsibility, instead of a rejection of CG norms.

In this context, AGMs become performative spaces for enacting communal personhood rather than simply sites for enforcing CG/procedural accountability. This is consistent with Wiredu's (2008) notion of consensus-based accountability, where legitimacy is rooted in shared life-worlds rather than codified individualism. Such cultural dynamics expose a fundamental disconnect between Anglo-American CG models, predicated on shareholder neutrality and meritocracy, and communitarian African worldviews that privilege relationality as the basis of ethical and governance legitimacy.

Hence, rather than viewing these practices as non-compliance or cronyism, we argue that they reflect context-specific expressions of legitimate CG behaviour. AGMs, in this view, are not dysfunctional but are serving a different moral and political function of affirming relational ties and embedding firms in their socio-cultural environments. This insight invites a reconsideration of CG evaluation metrics to account for epistemic diversity and locally meaningful modes of accountability.

6.3. Prioritisation of Community Relations in Corporate Affairs

Our findings reveal that corporate legitimacy in Kenya is frequently negotiated through informal, community-based processes that fall outside formal CG structures. CG is not understood solely in procedural terms or bounded by shareholder primacy. Rather, legitimacy is perceived to depend on social embeddedness and responsiveness to local communities. This perspective was particularly evident in relation not only to board appointments but also to broader corporate affairs.

In several instances, participants described the expectation that firms consult local communities through communal forums, before undertaking operational decisions like infrastructure development:

> "Before we construct anything such as an access road or a factory building on our land, we have to go to the chief and request him to organise a [public meeting] … then the community gives their views, concerns, expectations… sometimes with 300 people in attendance. All that is captured in public minutes." (Non-Executive Director)

These consultations serve as informal governance mechanisms, operating in parallel to AGMs. While absent from formal disclosures, they are essential to organisational continuity, particularly in sectors like energy, mining, and manufacturing, where local consent carries significant operational weight. We, thus, argue that such practices should not be seen as governance failures, but rather understood as locally legitimate forms of accountability (Kuasirikun and Constable, 2025).

Procurement practices similarly reflect communitarian norms. Participants explained that companies often prioritise awarding contracts to members of the local community, especially in contexts marked by historical dispossession/marginalisation:

> "We could not hire an outside security firm… this is traditionally an economically marginalised group of people and many of them lack capital or capacity… but remember where we operate from is their land. It would be unjust… even provocative to ignore that." (Non-Executive Director)

Here, procurement becomes a site of distributive justice rather than economic optimisation. These practices are not framed as inefficiencies but as necessary moral actions that reaffirm the firm's embeddedness within its host community. Legitimacy, in this sense, is both social and ontological, rooted in the recognition of communal claims.

Interviewees frequently emphasised that their sense of obligation to the community was not separate from their professional identities:

> "If I do not support my community, even in things like funerals or local fundraisers, they will start seeing me as being disconnected… In our culture, that is almost like career suicide because even your corporate success depends on communal trust." (Corporation Secretary)

This moral logic corresponds to Gyekye's (1997) moderate communitarianism, where personhood is not inherited but achieved through moral action and reciprocal social engagement. While actors retain agency, their decisions are circumscribed by obligations to the collective.

These dynamics also shape leadership appointments. Participants noted that host communities often expect to be consulted, either formally or informally, before senior roles such as CEO are filled, particularly when candidates come from different regions or ethnic groups:

> "There is often an expectation that local communities should be consulted before key positions are filled, particularly the role of the CEO." (Executive Director)

Failure to engage with such expectations may have material consequences, including reputational harm and operational disruptions:

> "The locals may not be shareholders, but they expect benefits to trickle down to them… If you ignore them, our trucks can sometimes get blocked… I however do not see it as extortion, it's justice for them." (Vice Chairman)

Rather than acts of clientelism, these interactions were presented as expressions of moral obligation rooted in land rights, kinship ties, and communitarian legitimacy:

> "To fail to help someone from your village… just because of some [foreign] policy to do with merit, makes you look like you have forgotten your roots… and that has consequences be they social or even spiritual because you will be talked about at funerals." (Corporation Secretary)

From a Western CG perspective, these practices might be deemed non-compliant. Yet our analysis suggests they reflect an alternative normative system grounded in communal moral duties and relational accountability.

Similar dynamics have been documented elsewhere. For instance, in their study of Ghanaian rural banks, Adu-Amoah et al. (2008, p. 321) found that boards prioritised community development over shareholder value: "The board is always anxious to come out with projects that will benefit the community rather than the individual shareholders."

This tension between formal reform and local moral expectations is further evident in the way actors in Kenya's CG reform process made sense of the CG agenda at the time. For example, archival evidence from the development phase of Kenya's CG code reveals how the intention to attract international investors was discursively framed as potentially alienating domestic stakeholders:

> "An imposition by [a cabal of mostly foreign] donor community to facilitate enhanced dominance of the market… or the notion that good CG standards are introduced to facilitate 'rent-seeking' by foreigners." (Gatamah, 2002, pp. 50-51)

These reflections challenge dominant explanations that frame non-compliance as institutional failure. Instead, they highlight the complex interplay of historical dispossession, community expectations, and moral agency. The perceived divergence from global standards is thus not a rejection of CG, but a manifestation of localised legitimacy practices rooted in cultural and relational logics.

In sum, CG in Kenya emerges not only from codified rules but also from communitarian moral economies that prioritise care, obligation, and social harmony. These findings underscore the need for CG frameworks that account for plural normative orders and do not default to a singular, universalist model of compliance. Doing so invites a more grounded and inclusive understanding of what legitimate CG entails in African contexts.

7. Discussion and Concluding Remarks

This study challenges dominant interpretations of CG non-compliance in the Majority World, which frequently attribute departures from formal CG prescriptions to institutional weakness, moral deficit, or regulatory failure (e.g., Adegbite et al., 2013; Aguilera and Cuervo-Cazurra, 2009; Kimani, 2017). Drawing on the Akan philosophy of personhood (Gyekye, 1978, 1987/1995, 1992, 1997), our analysis reframes such non-compliance as an expression of agency grounded in relational, moral, and communitarian ontologies of the self. Rather than viewing CG practices in Kenya through a deficit lens, we show how actors navigate overlapping and sometimes competing normative orders, in which accountability to community, kinship networks, and moral reputation coexists, often uneasily, with expectations embedded in dominant Anglo-American CG reform templates. This reframing shifts the analytical focus away from abstract compliance with imported codes towards an examination of how governance is enacted as a morally intelligible practice within specific socio-cultural settings.

Viewed through the Akan conception of personhood, what is labelled as non-compliance emerges as a morally constituted form of agency inseparable from actors' responsibilities to their communities (Gyekye, 1997; Mbiti, 1969; Ramose, 2002). These practices reflect efforts to reconcile competing demands and to sustain locally legitimate governance logics within globally dominant regulatory regimes (Awais and Bigoni, 2026). In this context, agency is evaluated not solely against formal rules, but against communal standards of moral standing and social recognition. What appears as selective compliance within mainstream Anglo-American governance frameworks thus reflects actors' efforts to maintain legitimacy across intersecting normative domains.

Central to our contribution is the way Akan personhood allows agency to be theorised not merely as socially embedded or structurally conditioned, but as morally constituted and communally accountable from the outset. While existing critical accounting theories of agency, including those informed by Bourdieu, Giddens, and Archer, offer powerful explanations of how actors navigate, reproduce, or contest institutional structures, they largely retain an ontological commitment to the individual as the primary locus of agency, reflexivity, and responsibility. By contrast, the Akan conception of personhood situates agency within an explicitly moral and relational order, where legitimacy is earned through responsiveness to communal expectations, kinship obligations, and moral reputation. This analytical move enables us to interpret corporate governance practices in Kenya not simply as strategic adaptation, resistance, or symbolic compliance, but as situated enactments of moral agency oriented towards sustaining personhood across intersecting normative domains.

The notion of ontological dissonance captures the misalignment between assumptions about agency embedded in prevailing Anglo-American CG reform models and Indigenous conceptions of personhood that structure actors' everyday practices. Dominant CG frameworks tend to privilege an image of the governance actor as an autonomous and individualised subject, motivated by calculative rationality and procedural adherence. By contrast, the Akan ontology understands responsibility as inseparable from moral recognition and communal belonging. In this context, persistent non-compliance with formal CG regulations should not be interpreted merely as weak enforcement or resistance to reform, but as the outcome of competing understandings of responsibility and accountability. Attending to this ontological dissonance allows CG practices in Majority World settings to be understood not as technical failures, but as sites where alternative moral orders are negotiated and enacted.

Our findings further demonstrate that CG actors are not passive recipients of imported governance models, but active epistemic agents who critically engage with the relevance and limits of dominant CG framings. Participants recognise the strategic importance of translating local practices into the language of global governance to satisfy external audiences, while simultaneously questioning the moral and practical adequacy of those standards within their own socio-cultural contexts. For example, recent evidence challenges the normative dominance of director independence as a universally applicable governance ideal, showing that relationally embedded directors can enhance accountability and organisational stability in contexts where trust and social obligation underpin effective oversight (Alazemi and Uddin, 2026). We interpret such reflexive engagement not as rejection of Western governance ideas per se, but as a form of epistemic critique (Ndlovu-Gatsheni, 2020; Santos, 2015) through which actors negotiate the authority, applicability, and limits of globally circulating governance norms.

Taken together, these insights invite a rethinking of how corporate governance and related reforms are conceptualised and evaluated in postcolonial and Majority World settings, particularly where reform agendas are promoted through international development architectures. Rather than treating dissonance from formal CG prescriptions as evidence of failure or corrupt behaviour, our analysis highlights the need to engage with the moral and ontological foundations through which governance practices are rendered legitimate in specific contexts. This study does not seek to offer prescriptive governance solutions, nor to privilege Indigenous frameworks as universally superior. Instead, it opens space for future research and reform debates that engage Indigenous conceptions of personhood as substantive theoretical resources, rather than as cultural constraints.

This study also opens an agenda for future research to extend this line of inquiry by engaging with other African philosophical traditions, such as Ubuntu, Ujamaa, and Harambee, as well as Indigenous knowledge systems in Latin America, Asia, and Oceania. Such work can explore how Indigenous, sacred, and spiritual epistemologies shape corporate governance and other organisational practices across diverse institutional contexts, including those influenced by development agencies and multilateral institutions. Research in this direction has the potential to enrich Southern accounting scholarship by revealing how agency, legitimacy, and governance are constituted through plural moral orders that complicate universalist assumptions embedded in dominant CG reform models.

References

Adegbite, E. (2015). Good corporate governance in Nigeria: Antecedents, propositions and peculiarities. *International Business Review*, 24(2), 319–330.

Adegbite, E., Amaeshi, K. & Nakajima, C. (2013). Multiple Influences on Corporate Governance Practice In Nigeria: Agents, Strategies And Implications. *International Business Review*, 22(3), 524-538.

Adeofe, L. (2004). Personal identity in African metaphysics. In Brown, L. M. (Eds.), *African philosophy: new and traditional perspectives*. Oxford University Press.

Adu-Amoah, A., Tsamenyi, M., & Mensah, O. J. (2008). The influence of social and political relations on corporate governance systems: The case of rural banks in Ghana. In M. Tsamenyi & S. Uddin (Eds.), *Corporate Governance in Less Developed and Emerging Economies* (Vol. 8, pp. 311–333).

Aguilera, R. V., & Cuervo-Cazurra, A. (2009). Codes of good governance. *Corporate Governance: An International Review*, 17(3), 376–387.

Ahmed, S., & Uddin, S. (2018). Toward a Political Economy of Corporate Governance Change and Stability in Family Business Groups: A Morphogenetic Approach. *Accounting, Auditing and Accountability Journal*. 31(8), 2192-2217.

Ahmed, S., & Uddin, S. (2024). Reflexive deliberations of family directors on corporate board reforms: publicly listed family firms in an emerging economy. *Accounting Forum*, 48(1), 170-200.

Ahrens, T., & Khalifa, R. (2013). Researching the lived experience of corporate governance. *Qualitative Research in Accounting & Management*, 10(1), 4-30.

Alawattage, C., & Alsaid, L. A. (2018). Accounting and structural reforms: A case study of Egyptian electricity. *Critical Perspectives on Accounting*, 50, 15–35.

Alawattage, C., Lehman, C., Martinez, D., & Sauerbronn, F. (2023). Special issue on southern accounts. *Critical Perspectives on Accounting*, 90, 102379.

Alazemi, S., & Uddin, S. N. (2026). Independent directors in family PLCs in the majority world − insights from a Middle Eastern country. *Critical Perspectives on Accounting*, 103, 102827.

Alvesson, M., Hardy, C., & Harley, B. (2008). Reflecting on reflexivity: Reflexive textual practices in organization and management theory. *Journal of Management Studies*, 45(3), 480-501.

Antwi, J. K. (2017). The value of a person in Akan traditional life and thought: A contemporary inquiry. *European Journal of Interdisciplinary Studies*, *3*(2), 94-102.

Appiah, K. A. (2004). Akan and Euro-American concepts of the person. In Brown, L. M (Eds.), *African Philosophy: New and Traditional Perspectives* (pp. 21-34).. Oxford: Oxford University Press

Archer, M. (2003). *Structure, Agency and the Internal Conversation: The Morphogenetic Approach*. Cambridge: Cambridge University Press.

Areneke, G., Khlif, W., Kimani, D. and Soobaroyen, T., (2022). Do corporate governance codes matter in Africa? In: Marnet, O. (Eds.),*Handbook of Corporate Decision Making*. Edward Elgar Publishing.

Avina-Vazquez, C. R., & Uddin, S. N. (2016). Social Capital, Networks and Interlocking Directorates: A Mexican Case. *Journal of Accounting in Emerging Economies*, 6 (3), 291-312.

Awais, W., & Bigoni, M. (2026). Accounting education and neocolonialism in Pakistan: A Gramscian perspective. *Critical Perspectives on Accounting*, 103, 102842.

Bakre, O. M., & Lauwo, S. (2016). Privatisation and accountability in a "crony capitalist" Nigerian state. *Critical Perspectives on Accounting*, 39, 45–58.

Bakre, O. M., McCartney, S., Fayemi, S. F., Nurunnabi, M., & Almosa, S. (2024). Neoliberalism, 'honour'-based regulatory frameworks of accounting and accountability in a social context: An examination of the role of accounting in the management of subsidies on petroleum products in Nigeria. *Critical Perspectives on Accounting*, 99, 102605.

Bettinelli, C. (2011). Boards of directors in family firms: An exploratory study of structure and group process. *Family Business Review*, 24(2), 151-169.

Bourdieu, P. (1990). *The logic of practice*. Stanford, CA: Stanford University Press.

Business Daily (2013). Kenya Pipeline chiefs admit they employed relatives. Available at: https://www.businessdailyafrica.com/bd/economy/kenya-pipeline-chiefs-admit-they-employed-relatives-2036852 (Accessed: 3 June 2025).

Capital Markets Authority (2015). Code of Corporate Governance Practices for Issuers of Securities to the Public, 2015. Available at https://www.cma.or.ke/regulatory-framework/#regulations (Accessed: 9 February 2026)

Daily Nation (2020). State corporations flouting the law on ethnic diversity. Available at: https://nation.africa/kenya/business/state-corporations-flouting-the-law-on-ethnic-diversity--325000 (Accessed: 07 march 2025).

Edwards, T., & Meliou, E. (2015). Explaining leadership in family firms: Reflexivity, social conditioning and institutional complexity. *Human Relations*, 68(8), 1271-1289.

Gatamah, K. (2002) 'Strengthening Corporate Governance: The Kenyan Experience', In Official Development Assistance and Private Finance: *Attracting Finance and Investment to Developing Countries*, p. 45-65.

Gendron, Y. (2009). Discussion of" The audit committee oversight process": Advocating openness in accounting research. *Contemporary Accounting Research*, 26(1), 123-134.

Giddens, A. 1991. *Modernity and Self-identity*. Oxford: Polity Press.

Gyekye, K. (1978). The Akan concept of a person. *International Philosophical Quarterly*, 18(3), 277-287.

Gyekye, K. (1987/1995). *An essay on African philosophical thought*. Temple University Press. Revised Edition

Gyekye, K. (1992). Person and community in African thought. In: Wiredu, K. & Gyekye, K. (Eds.), *Person and community Ghanaian philosophical studies* (1, pp101-122). The Council for Research in Values and Philosophy - CRVP.

Gyekye, K. (1997). *Tradition and modernity: Philosophical reflections on the African experience*. Oxford University Press.

Hopper, T., Lassou, P., & Soobaroyen, T. (2017). Globalisation, accounting and developing countries. *Critical Perspectives on Accounting*, 43, 125–148.

Johnson, S.G., Schnatterly, K., and Hill, A.D. (2013). Board Composition Beyond Independence: Social Capital, Human Capital, and Demographics, *Journal of Management*, 39(1), 232-262.

Joseph, J., Ocasio, W., and Mcdonnell, M-H. (2014). the structural elaboration of board independence: executive power, institutional logics, and the adoption of CEO-only board structures in U.S. Corporate governance, *Academy of Management Journal*, 57(6), 1834-1858.

Kimani, D. (2017). Investigating factors which influence the practice of corporate governance within the Kenyan corporate sector. The Open University. Available at: http://oro.open.ac.uk/51777/. (Accessed: 17 March 2025).

Kimani, D., Ullah, S., Kodwani, D., & Akhtar, P. (2021). Analysing corporate governance and accountability practices from an African neo-patrimonialism perspective: Insights from Kenya. *Critical Perspectives on Accounting*, 78: 1-19.

Kuasirikun, N., & Constable, P. (2025). Boats need water and tigers need jungle - Locally constructed corporate social responsibility in Thailand. *Accounting, Auditing & Accountability Journal*, 38(2), 730-759.

Magu, S. M. (2023). New Paradigm: Communitarian, Humanist African Theory of Regional Integration. In *Towards Pan-Africanism: Africa's Cooperation through Regional Economic Communities (RECs), Ubuntu and Communitarianism* (pp. 47-73). Singapore: Springer Nature Singapore.

Mbiti, J. S. (1969). *African religions & philosophy*. Heinemann. 2nd Revised & Enlarged Edition.

Menkiti, I. A. (1984). Person and community in African traditional thought. In: Wright RA (Eds.), *African philosophy: An introduction* (3rd edition, pp. 171-182). Lanham, MD: University Press of America.

Mignolo, W. D. (2011). Epistemic disobedience and the decolonial option: A manifesto. *Transmodernity: Journal of Peripheral Cultural Production of the Luso-Hispanic World*, 1(2). 44-66.

Miles, M. B., Huberman, A. M., & Saldana, J. (2014). *Qualitative data analysis: A methods sourcebook* (3rd Edion). Los Angeles, CA: Sage.

Nakpodia, F., & Adegbite, E. (2018). Corporate governance and elites, *Accounting Forum*, 42(1), 17-31.

Nakpodia, F., Adegbite, E., & Ashiru, F. (2023). Corporate governance regulation: A practice theory perspective. Accounting Forum, 47(1), 73–98.

Ndlovu-Gatsheni, S. J. (2020). *Decolonization, development and knowledge in Africa: Turning over a new leaf*. Routledge.

Nyamori, R., Abdul-Rahaman, A. & Samkin, G. (2017). Accounting, auditing and accountability research in Africa: recent governance developments and future directions, *Accounting, Auditing & Accountability Journal*, 30(6), 1206-1229.

Owusu-gyamfi, C. (2019). Onipa: The Human Being and the Being of Human Among the Akan people of West Africa. Towards an African Theological Anthropology. *Trinity Postgraduate Review Journal*, 18(1), 74–94.

Quijano, A. (1992). Coloniality and Modernity/Rationality. *Perú Indígena*, 13(29), 11-20.

Ramose, M. B. (2002). The philosophy of ubuntu and ubuntu as a philosophy. In Coetzee, P. H. & Roux A. P. J. (Eds.), *Philosophy from Africa: A text with readings* (pp. 230-238). Cape Town: Oxford University Press.

Santos, B. S. (2015). *Epistemologies of the South*. 1st Edition. Routledge.

Sauerbronn, F. F., Ayres, R.M., da Silva, C.M., and Lourenço, R.L. (2021). Decolonial studies in accounting? Emerging contributions from Latin America, *Critical Perspectives on Accounting*, 102281.

Saunders, M.N.K., Lewis, P. and Thornhill, A. (2019). *Research Methods for Business Students*. 8th Edition, Pearson, New York.

Soobaroyen, T., Tsamenyi, M., & Sapra, H. (2017). Accounting and governance in Africa–contributions and opportunities for further research. *Journal of Accounting in Emerging Economies*, 7(4), 422-427.

Suddaby, R., Viale, T. P., and Gendron, Y. (2016). Reflexivity: The Role of Embedded Social Position and Entrepreneurial Social Skill in Processes of Field Level Change. *Research in Organizational Behavior*, 36, 225-245.

Tallon, A. (1973). Person and Community: Buber's Category of the Between. *Philosophy Today*, 17(1), 62-83.

Tremblay, M.-S., & Gendron, Y. (2011). Governance prescriptions under trial: On the interplay between the logics of resistance and compliance in audit committees. *Critical Perspectives on Accounting*, 22(3), 259-272.

Uddin, S. N. (2025). Accounting scholarship and the Majority World: A case of epistemic injustice. *The British Accounting Review,* 57(6), 1-11

Uddin, S. N., Jayasinghe, K., & Ahmed, S. (2017). Scandals from an island: Testing Anglo-American corporate governance frameworks. *Critical perspectives on international business*, 13(4), 349-370.

Westphal, J. D., & Graebner, M. E. (2010). A matter of appearances: How corporate leaders manage the impressions of financial analysts about the conduct of their boards. *Academy of Management Journal*, 53(1), 15-44.

Williams, B. (2014). Bank risk and national governance in Asia, *Journal of Banking & Finance*, 49(1), 10-26.

Wiredu, K. (1983). The Akan concept of mind. *Ibadan Journal of Humanistic Studies*, *3*(15), 7.

Wiredu, K. (1987). The concept of mind with particular reference to the language and thought of the Akans. In Fløistad, G. (Eds.), *African Philosophy. Contemporary Philosophy* (vol 5). Springer, Dordrecht. https://doi.org/10.1007/978-94-009-3517-4_7

Wiredu, K. (2008). Social philosophy in postcolonial Africa: Some preliminaries concerning communalism and communitarianism. *South African Journal of Philosophy*, *27*(4), 332-339.

Wiredu, K., & Gyekye, K. (1992/2010). *Person and community: Ghanaian philosophical studies I* (Vol. 1). The Council for Research in Values and Philosophy - CRVP.

Young, M.N., Peng, M.W., Ahlstrom, D., Bruton, G.D. & Jiang, Y. (2008). Corporate governance in emerging economies: A review of the principal-principal perspective. *Journal of Management Studies*, 45(1), 196–220

Appendix

Table 1: List of Interviewees

Interviewee CG role	Gender	Interview date	Data collection method
Compliance officer	Female	April 2015	Face-to-face
Executive director	Male	April 2015	Face-to-face
Deputy managing director	Male	April 2015	Face-to-face
Executive director	Male	April 2015	Face-to-face
Non-executive director	Male	May 2015	Face-to-face
General manager	Male	May 2015	Face-to-face
Compliance officer	Female	May 2015	Face-to-face
Chief risk officer	Male	May 2015	Face-to-face
Non-executive director	Male	May 2015	Face-to-face
Executive director	Female	May 2015	Face-to-face
Compliance officer	Male	May 2015	Face-to-face
Executive director	Female	May 2015	Face-to-face
Executive director	Female	May 2015	Face-to-face
Executive director	Male	May 2015	Face-to-face
Vice chairman	Male	June 2015	Face-to-face
Board member	Male	June 2015	Face-to-face
Board member	Male	June 2015	Face-to-face
Board member	Male	June 2015	Face-to-face
Enforcement officer	Male	June 2015	Face-to-face
Legal & corporate affairs director	Male	June 2015	Face-to-face
Regulatory affairs director	Male	June 2015	Face-to-face
Executive director	Female	September 2022	Virtually/Zoom
Executive director	Male	September 2022	Virtually/Zoom
Board member	Male	September 2022	Virtually/Zoom
Executive director	Male	September 2022	Virtually/Zoom
Executive director	Female	September 2022	Virtually/Zoom
Head of Audit	Male	April 2025	Virtually/Zoom
Corporation secretary	Male	April 2025	Virtually/Zoom
Commercial director	Male	April 2025	Virtually/Zoom
Non-executive director	Male	April 2025	Virtually/Zoom
Non-executive director	Male	April 2025	Virtually/Zoom
General manager	Male	April 2025	Virtually/Zoom
Executive director	Male	April 2025	Virtually/Zoom