



Decolonizing Accounting Education Curricula: Reimagining Knowledge, Power, and Pedagogy

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Abstract

Decolonizing accounting education curricula has emerged as a critical pedagogical and ideological movement in response to the dominance of Eurocentric knowledge systems in accounting education. Traditional accounting curricula often prioritize Western accounting standards, capitalist ideologies, and colonial histories while marginalizing indigenous knowledge systems, alternative economic logics, and contextual realities of the Global South. This paper critically examines the conceptual foundations of decolonization in accounting education, identifies colonial legacies embedded within contemporary curricula, and proposes a multidimensional framework for curriculum transformation. Drawing upon postcolonial theory, critical pedagogy, and social accounting literature, the study highlights strategies for inclusive curriculum design, culturally responsive teaching, and epistemic justice. The paper contributes to ongoing debates on curriculum reform by offering actionable recommendations for educators, institutions, and policymakers seeking to align accounting education with global equity, sustainability, and social responsibility.

Key Words: Decolonization, Accounting Education, Curriculum Reform, Postcolonial Theory, Indigenous Knowledge, Global South

Introduction

Accounting education has historically evolved within the intellectual traditions of Western Europe and North America. As accounting spread globally through colonial expansion, trade, and professional institutions, its pedagogical frameworks were exported with limited consideration of local socio-economic contexts. Consequently, accounting curricula in many developing and postcolonial nations remain heavily influenced by Anglo-American accounting models, standards, and pedagogies.

Decolonizing accounting education curricula involves critically interrogating whose knowledge is taught, whose voices are amplified, and whose realities are marginalized. It is not merely about adding regional examples but about challenging the epistemological dominance of colonial knowledge systems. In an era marked by globalization, sustainability challenges, and calls for social justice, accounting education must be reoriented to serve diverse societies rather than perpetuating inherited power asymmetries.



2. Theoretical Foundations of Decolonization in Education

Decolonization in education is grounded in postcolonial theory, which critiques how colonial power relations persist in knowledge production and dissemination. Scholars argue that education systems often function as instruments of cultural domination, privileging Western rationality while delegitimizing indigenous epistemologies.

In accounting education, this manifests through the uncritical adoption of international standards, textbook narratives that normalize shareholder primacy, and pedagogies emphasizing technical compliance over ethical reflection. Decolonial theory advocates epistemic pluralism—recognizing multiple ways of knowing and valuing accounting practices rooted in community welfare, sustainability, and social accountability.

3. Colonial Legacies in Accounting Education Curricula

Colonial legacies in accounting education are evident across curriculum content, teaching methods, and assessment practices. Most accounting programs emphasize financial reporting standards developed in advanced economies, often ignoring local economic structures such as informal markets, cooperatives, and subsistence-based systems.

Furthermore, case studies frequently feature multinational corporations from the Global North, reinforcing the notion that Western corporate models represent universal best practice. Assessment systems prioritize memorization and procedural accuracy, leaving little room for critical engagement with socio-political implications of accounting practices. These features collectively reproduce colonial hierarchies of knowledge.

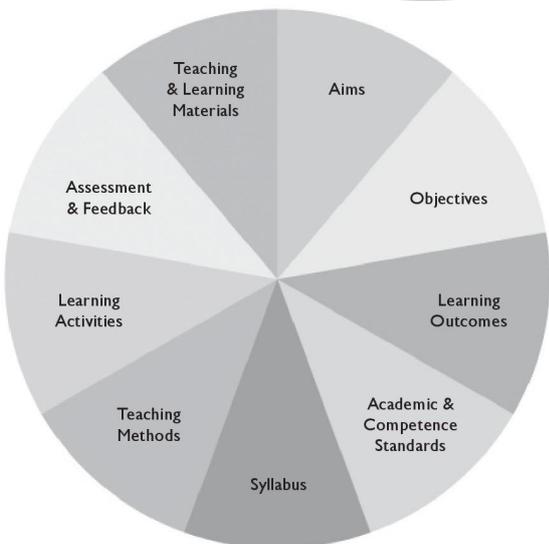
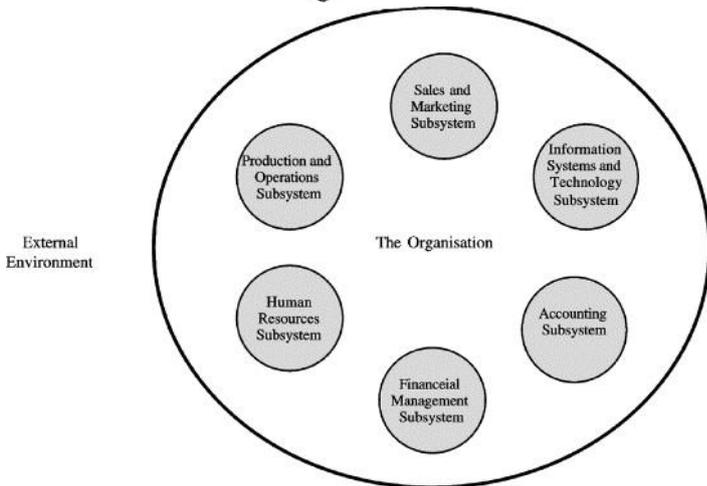
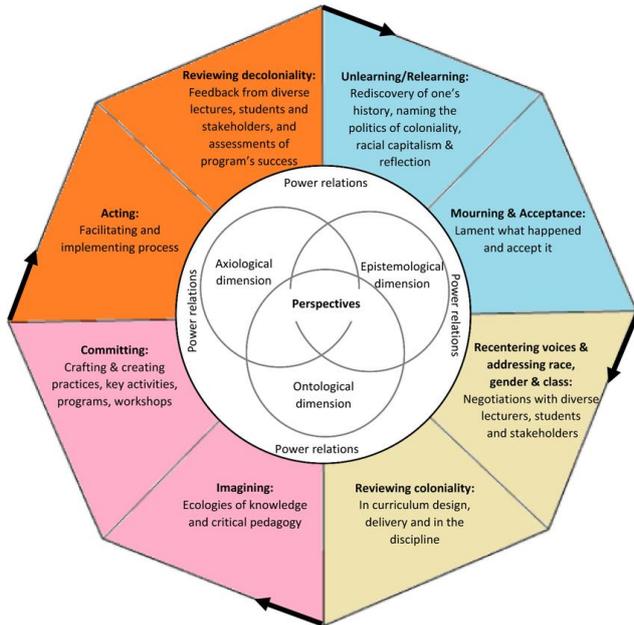
4. The Need for Decolonizing Accounting Education

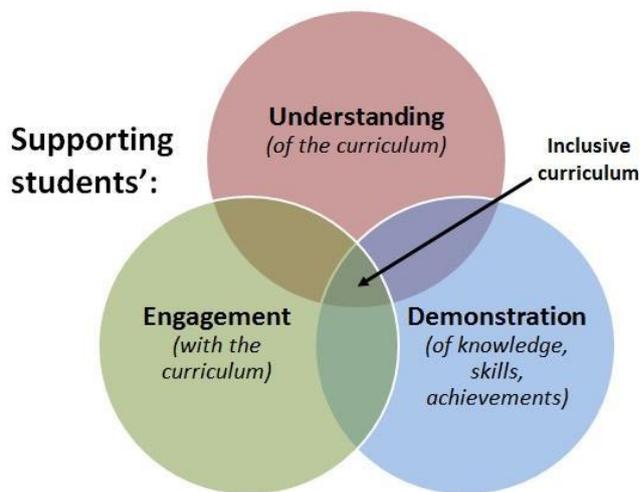
The urgency to decolonize accounting education arises from growing disparities between global accounting norms and local realities. Many graduates trained under Eurocentric curricula struggle to apply accounting knowledge effectively within their communities. Additionally, traditional curricula often overlook pressing global challenges such as inequality, environmental degradation, and social exclusion.

Decolonization enables accounting education to become more relevant, ethical, and socially responsive. By integrating local knowledge systems and alternative accounting frameworks, education can empower students to view accounting not merely as a technical tool but as a social practice with moral consequences.

5. Conceptual Framework for Decolonizing Accounting Curricula

This paper proposes a four-dimensional framework for decolonizing accounting education: epistemic diversity, contextual relevance, pedagogical transformation, and institutional support.





Epistemic diversity involves incorporating indigenous, feminist, ecological, and critical accounting perspectives alongside mainstream theories.

Contextual relevance emphasizes aligning curriculum content with local economic, cultural, and regulatory environments.

Pedagogical transformation calls for participatory, dialogic teaching methods that encourage critical reflection.

Institutional support highlights the role of universities and accreditation bodies in enabling curriculum innovation.

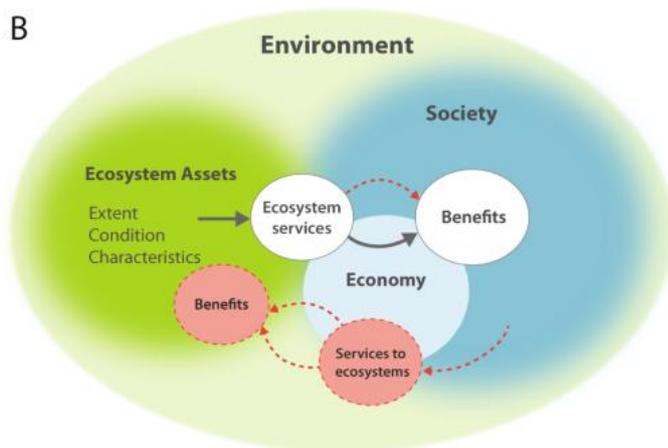
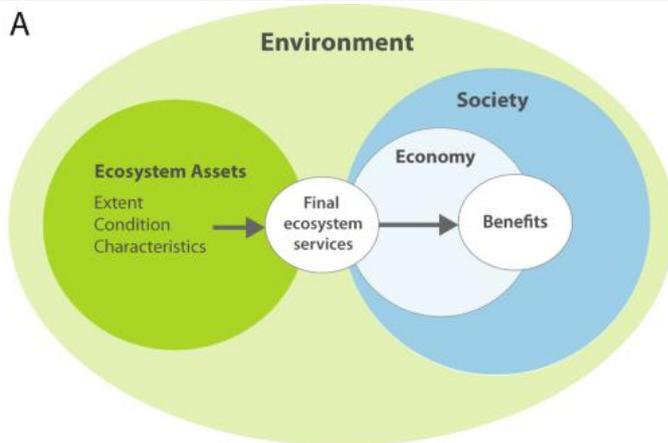
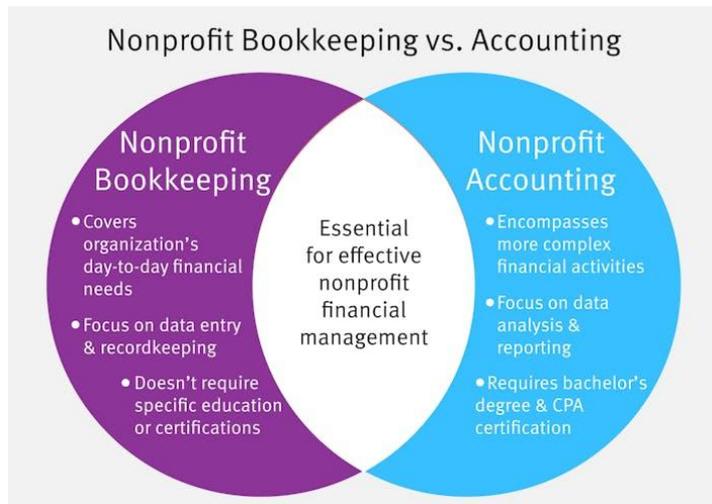
6. Pedagogical Strategies for Decolonization

Decolonizing pedagogy requires moving beyond lecture-centric models toward learner-centered approaches. Problem-based learning, community-engaged projects, and case studies drawn from local contexts enable students to connect accounting theory with lived experience. Educators can also employ reflective journals and dialogic discussions to encourage students to question dominant narratives. Such pedagogies foster critical consciousness, enabling learners to recognize how accounting can both reinforce and challenge social inequalities.

7. Integrating Indigenous and Alternative Accounting Practices

Indigenous accounting systems often emphasize stewardship, reciprocity, and collective responsibility rather than profit maximization. Integrating these perspectives broadens students' understanding of accounting's purpose.

For example, community-based resource accounting, social auditing, and sustainability reporting rooted in local traditions provide valuable counterpoints to conventional financial accounting. Including such practices in curricula affirms cultural identity and promotes epistemic justice.



8. Challenges in Decolonizing Accounting Education

Despite its importance, decolonizing accounting education faces significant challenges. Faculty resistance, lack of localized teaching materials, and rigid accreditation requirements often constrain curriculum reform. Additionally, educators may lack training in critical pedagogy or familiarity with indigenous knowledge systems.

Institutional inertia and global rankings that privilege standardized curricula further

complicate reform efforts. Addressing these challenges requires sustained commitment, professional development, and collaboration across regions and disciplines.

9. Implications for Policy and Practice

Policymakers and professional bodies play a crucial role in supporting decolonized curricula. Accreditation frameworks should allow flexibility for contextual adaptation, while funding agencies can incentivize curriculum innovation and research on alternative accounting practices.

Universities should encourage interdisciplinary collaboration and recognize curriculum reform efforts in promotion and evaluation criteria. For practitioners, decolonized education produces graduates better equipped to address local challenges ethically and innovatively.

10. Conclusion

Decolonizing accounting education curricula is not a symbolic exercise but a transformative process that challenges entrenched power relations in knowledge production. By embracing epistemic diversity, contextual relevance, and critical pedagogy, accounting education can become more inclusive, ethical, and socially responsive.

This paper underscores the necessity of reimagining accounting education as a tool for empowerment rather than domination. Future research should empirically examine the outcomes of decolonized curricula and explore comparative experiences across regions to further advance this critical agenda.

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