Imperialism and the integration of accountancy in the Commonwealth Caribbean

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ARTICLE INFO

Article history:
Received 5 October 2010
Received in revised form 4 July 2013
Accepted 12 August 2013
Available online 1 September 2013

Keywords:
Colonialism
Globalisation
Professionalisation
Integration
Accountancy

ABSTRACT

The Commonwealth Caribbean has become aware that foreign accounting education and training programmes, in particular the dominant British qualification system, may no longer be relevant to post-independence regional economies. Considering the limited resources to localise accountancy in each country, in October 1988 the chartered institutes in the region signed a memorandum of understanding (MOU) to integrate regional accountancy. However, almost 25 years since signing the MOU, the dream of independent regional accountancy has yet to become a reality. Through the frame of imperialism, this study provides up-to-date evidence of the internal influence of colonialism and the external pressure of globalisation, which remain obstacles to the integration of accountancy in the Commonwealth Caribbean. Given the local, regional and transnational capitalism interest, regional legislative support may be necessary for the dream of accountancy integration to be actualised in the region.

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1. Introduction

The professionalisation of UK accountancy has arguably had a profound influence on other such projects around the world, especially in developing countries, and notably the former British colonies of the Commonwealth (see Johnson and Caygill, 1971; Briston, 1978; Briston and Kedslie, 1997). In 1956 the President of the Institute of Chartered Accountants of England and Wales noted that “everyone who examined the history of the profession in almost any country in the world cannot fail to be impressed by the major part played by chartered accountants from the United Kingdom in the world development of the profession”. Thus, Johnson and Caygill (1971: 167) stated that “there is little argument that the accounting profession in developing countries is a product of particular historical and cultural circumstances and influences in whose development it has played a significant role”. With particular reference to the case of former British colonies, Briston (1978) observed:

In a number of countries, of course, the British influence is very long standing, and almost all of the colonial territories in which any substantial degree of industrial development took place under British rule will have had imposed upon them a British Companies Act with the usual reporting and auditing requirements (pp. 104–120).

As the professional imposition continued during colonisation, the UK professional bodies in British colonies adopted imperial policies to increase their membership and to gain prestige and money in professional life (Johnson and Caygill, 1971). This colonial continuity placed the UK-based Institute of Chartered Accountants in England and Wales (ICAEW) and the Association of Chartered Certified Accountants (ACCA) in a dominant position with regard to the professionalisation of accountancy in most former British colonies (Bakre, 2001). Therefore the observation by Johnson and Caygill (1971:160) that
“the British professional bodies came to be characterised as imperial bodies with imperial interests, not only because of their distinct penchant for empire building, but also because of the very important empire management function which they served” is important in understanding the professionalisation of accountancy in the former British colonies of the Commonwealth Caribbean. These developments have given rise to two bodies of research into the global development of accountancy. The first examines the professionalisation of accountancy in the UK (see Cooper, 1984; Kedsile, 1997; Lee, 1986; Macdonald, 1985; Robson and Cooper, 1990; Willmott, 1986). The second specifically examines the influence of the professionalisation of accountancy in the UK on the comparable global process, particularly in former British colonies (Briston, 1978; Briston and Wallace, 1990; Briston and Kedsile, 1997; Walton, 1986; Wallace and Briston, 1990; Wallace and Gernon, 1995). While the investigations mentioned above continue, little research has examined the attempts by geopolitical areas with limited resources with which to professionalise accountancy in their individual countries (such as those of the Caribbean) to pool their resources in order to professionalise accountancy in their region. Therefore this paper builds on the earlier investigations by Annisette (2000, 2010) and Bakre (2001, 2010) into the failure of Trinidad and Tobago and Jamaica to localise accountancy in order to examine the continued influence of imperialism-colonialism/globalisation and the internal conflict of identity on the subsequent regional agreement to integrate accountancy in the Commonwealth Caribbean.

The imperial-colonial/globalisation influence and the internal conflict of identity support the findings in some studies of the post-independence professionalisation/localisation of colonial accountancy inherited at independence by most former British colonies (see Annisette, 2010; Bakre, 2010; Richardson, 2010; Poullaos, 2010; Sian, 2010, 2011; Susela, 2010; Uche, 2010; Verma, 2010; Yapa, 2010). For example, Bakre (2005, 2006a, 2010) illuminated imperialism as the ‘map’ and ‘lens’ to better understand the failed attempts by the Institute of Chartered Accountants of Jamaica (ICAJ) to localise the colonial accountancy inherited at independence. He found that the desire of the ACCA to continue to enjoy its lucrative accountancy market in Jamaica, supported by powerful and influential ACCA loyalist members of the ICAJ, who also continued to protect their private capital locally, thereby preventing the localisation of accountancy in Jamaica. Annisette (2010) provided a fuller account of the role of the colonial accountancy practice on the islands of Trinidad and Tobago during the maintenance of empire after independence. Evidence showed that imperialism was responsible for the intensification of the dependent links established in the colonial period between local practising firms and overseas firms. Such intensification continues to limit the capacity of indigenous accountants to evolve accountancy education, training and a professional practice relevant to the economic problems in Trinidad and Tobago. Sian (2010) noted that while the Kenyan accountancy profession has been able to evolve an autonomous, indigenous-led profession, headed by an institute that has assumed responsibility for both own entry criteria and the regulation of accountancy, imperialism has caused the Kenyan profession to be unable to cast aside the shadow of its colonial inheritance. This suggests that the impact of imperialism can still be felt in the development and functioning of the accountancy profession, and this continues to limit professional independence in Kenya.

This paper seeks to understand the continued failure to achieve the main objective of the Memorandum of Understanding signed in October 1988 by the chartered institutes in the Caribbean, which was to establish independent regional accountancy education and training relevant to the Caribbean economies. It highlights concerns about the internal influence of colonialism and the external influence of globalisation, which in combination have continued to be an obstacle to the integration of accountancy. In conducting the examination, the following questions are considered: why has the aspiration of Caribbean accountants to pool their resources to form a unified Caribbean accountancy professional body capable of setting its own examinations not yet been actualised after almost 25 years? What are the likely internal and external obstacles preventing a unified Caribbean professional accountancy body? The next section illuminates the dialect relationship between imperialism and the professions.

2. Imperialism and professions

Colonialism is a system of the accumulation and acquisition of economic surpluses, which is achieved by the implanting of settlement on a distant territory (Said, 1993, p. 8). It is almost always a consequence of imperialism,¹ which means that the practice, the theory, and the attitudes of a dominating metropolitan centre rule a distant territory (Said, 1978). Imperialism is a critical discourse, which operates by representing the culture whose autonomy it defends in its own dominant colonial cultural terms (Said, 1993). In an imperial system, colonial violence had a distinctive epistemic aspect, which actively downgraded the culture, ideas, and value systems of the colonised people whilst actively promoting the colonisers’ systems of representation (Fanon, 1967). A key feature of this was the restructuring of institutional structures (Lindsay, 1981), processes of education² (Viswanathan, 1990), and the production of literature (Said, 1978), which actively mediated between the real and the imaginary³ and left little space for the colonised people to call anything their own (Cesaire, 1972).

As a result, the colonisers invariably began from the premise that their civilisation and culture represented the very best that human societies could achieve. Consequently, the discourse of colonisation was based upon the assumed cultural superiority

¹ Imperialism for the purpose of this paper is the process of expansion/domination of European powers and later US.

² Thus British emissaries to India were charged to “teach the natives of India the marvellous results of the employment of labour and capital” (Adas, 1989, p. 284).

³ Such an insight is not new. Plato was one of the earliest exponents of this.
of the “West over the Rest” (Said, 1978), with Western notions of economic progress and liberal democracy frequently providing the benchmarks against which other cultures were supposed to measure their sense of being (Hall, 1992). The assumed superiority of the West was promoted by a variety of discourses that sought to naturalise differences between the familiar “us” (Europe) and “them” (the Orient, the Other) (Said, 1978). Many anthropological studies that set out the inferiority of colonised peoples rest upon crude caricatures of indigenous history and assumptions. These studies assumed that the non-Europeans were backward, primitive, and different from the people of the Western world. Hence, Fanon (1967) argued that, “the colonised people are not simply those whose labour has been appropriated, but those in whose soul an inferiority complex has been created by the death and burial of its local originality”. Thus colonialism sought to operate at both the conscious and the unconscious levels, providing images of people’s identities, culture, and their domination (Said, 1993). Colonialism depicted the coloniser’s role as that of a father caring for his children, and emphasised that the survival of the child was dependent on the child’s association with and reliance on the father (Fryer, 1988). Paternalism not only explained the coloniser’s dominance, but also guaranteed assistance to all the Empire’s subjects. Therefore paternalism was a major factor in imperial ideology (Jackman, 1994). Within the imperial/paternalist framework, the most efficient method of ensuring the obedience of colonial peoples was through their consent and acceptance of the moral authority and legitimacy of the very institutions that oppressed them (Lindsay, 1981). As a result, paternalism was premised on the unquestioning acceptance of this unequal relationship by the colonised people.

Accordingly, the main institutions of the colonised societies were used as instruments of indoctrination, voicing the coloniser’s superiority. Through the coloniser’s control of the media, education, churches, and the legal system, the values of the dominant class and the colonial rulers were inculcated into the colonised (Post, 1978, p. 144). Thus, all the coloniser’s ideological tools, as well as a pragmatic appraisal of the advantages of being white, may have caused the mythology of the racial hierarchy to be internalised by the colonised people (Lindsay, 1981). Colonised people came to believe that the socio-political, economic, and cultural attributes associated with people of European descent were inherently more valuable than their own (Anderson, 1998). The internalisation of the white supremacist mythology led to an appropriation of the coloniser’s ideology as that of the colonised people (Aníl, 1968). Such psychological influence has been arguably responsible for the Caribbean people’s allegiance to Eurocentric culture and institutions (Alleyne, 1988). Allegiance to Eurocentric culture and institutions continues to impede social reforms (Norris, 1966), such as the reform of the colonial accountancy education and training inherited from the UK-based ACCA and ICAEW at independence (Bakre, 2010).

In order to further ensure the allegiance of the colonised people to the coloniser’s culture, particularly in the former colonies of Africa, the colonisers adopted a strategy of ‘divide and rule’ (Weinstein and Schrire, 1976). This was achieved by favouring one tribe over others with the dual objective of securing the loyalty of a particular group or tribe to the colonial administration and encouraging rivalry between different tribes as a strategy to prevent the development of a sense of unity among colonised people, which could threaten colonial rule (Cockerham, 1995). Such divisions culminated in the creation of paramount (superordinate) and subordinate groups with the former enjoying considerable privileges from the colonial rulers and rewarded with easy access to Western (missionary) education (Kailnga, 1985) and government-sponsored economic opportunities (Mulinge and Lesetedi, 1998). The superordinate groups were implicitly encouraged to use their positions to amass wealth and thereby demonstrate that it paid to cooperate with Europeans (Osoba, 1996). Arguably, such privileges have transformed the superordinate groups into willing agents of colonialism and made them blind to the plight of their people (Leonard, 1991). As a result, cooperating with the colonisers became a way of life for the superordinate group, one that it was hard to give up even after independence (Brass, 1985).

Thus, when with independence the colonial administration was replaced by an indigenous middle class (superordinate group) that had profited from colonial occupation and who would therefore imitate its old colonial masters and prolong imperial rule by proxy, the coloniser’s value system could lead to a conflict of identity in former colonies (Fanon, 1967). This was especially the case when the indigenous middle class who operated at the national and regional levels wished to achieve both local independence and, at the same time, the economic certainty of international capital and aid (Madden, 2000). This has, in most cases, given rise to conflict between local and transnational capital. (Hall and Du Gay, 1996), particularly in accountancy (see Bakre, 2010; Susela, 2010). Paradoxically, in cases where the local capital protector has attempted to change the status quo post-independence, these attempts are shaped by the influence of colonialism (Loomba, 1998) and the desire to continue to attract international capital (Madden, 2000), making the achievement of cultural independence a dream that may be difficult to realise (Featherstone, 1990).

Within the conflict of identity, if an external party pursuing its own private capital accumulation became a mediator between the groups involved in the conflict, the external party could use its own cultural institution to exercise direct control over the group in conflict (Nettleford, 1978). Such control could subsequently shape the worldviews of the groups in conflict and the entire society at the national and regional levels in ways that contrive to represent the reality of the local socio-economic and cultural life as fair, just, ideal, natural, and inevitable (Nettleford, 1989). As long as these cultural conflicts continue at the national and regional levels, the mediator will continue to take advantage of the conflict in order to monopolise the economic interests of society at the national and regional levels for its own benefit. The mediator continues

4 This is not to suggest that European attitudes were always static, nor that they did not fluctuate over a period of time. Said (1978) argues that these attitudes changed, but within a very narrow range.

5 Manipulative devices which helped to defuse many of the fears, traumas, and anxieties which were at all times inherent in the colonial situation.
to portray itself as a mediator of peace, unity, harmony, and progress for the groups in conflict and for society at large (Sikka and Willmott, 1995), making imperialism a vehicle for sustaining economic hegemony and assures the mediator’s cultural dominance (Williams, 1972).

A further cultural influence in post-colonial globalisation is the tremendous advantage that the new global elite enjoys when facing the guardians of order (the local political and economic elite). Orders are local, while the elite and the free market laws they obey are trans-local. If the wardens of local order resist the onslaught of global capital on local capital, there is always the possibility of appealing to the board of global regulations and conventions, such as the World Bank, IMF, or the International Accounting Standards Board, to change the local concepts of order and the local rules of the game (i.e. the local accounting standards). Thus, the transnational capitalist can articulate ideologies that stress the indispensability of political, social, and cultural stability, discourage nationalisation, and in general tilt the balance towards transnational capitalism (Sklair, 1995). However, this ability could lead to a post-colonial conflict of interest between the transnational and the host countries. In particular, it could meet with resentment from local capitalist elite groups such as intellectuals, government cadres, labour, indigenous business leaders, and professionals such as accountants. Notwithstanding resentment from the local capitalist elite groups, the development of the allied local global capitalist groups within the host country (such as the representatives of the Big Four accounting firms in the Caribbean) is instrumental in maintaining the dominant position of transnational capitalism (Rothkopf, 2012). The link between elite groups in the industrial and developing nations becomes the key mechanism by which post-colonial imperial economic relationships are maintained and controlled by transnational capitalism. Harrison (1988) noted that:

Multinational companies, in particular, are commonly regarded as the main agents of neo-colonialism, in that they are a vital mechanism in the transfer of surplus from the periphery, or semi-periphery, to the centre. World systems theorists regard them as the epitome of capitalism and imperialism, having disastrous colonising effects on the development potential of the developing nations. They are the prime carriers of capitalism.

Therefore in the globalisation era, control is not of the direct, concrete type found in the colonial era. Rather, it is mediated through means of communication, technology, and cultural transfer, such as the encouragement to adopt the International Financial Reporting Standards (IFRSs), as a means of attracting international capital, especially by poor Caribbean countries. The control is less concrete: it is not a physical presence, but a link; this link takes the shape of international organisations with certain permanence and often physical headquarters and a lasting general secretary in the mother country (Modelsiki, 1979, p. 168). Above all, it is a medium in which socio-political, economic, and cultural influence can flow, with both centres joining as members (e.g. United Nations, WTO, IMF, the World Bank, IASB, and IFAC) and finding each other (Sklair, 1995). The harmony of their interests can be translated into complete equality within the international organisation, and vice versa. Their identity is defined relative to the organisation, and not to race, ethnicity, or nationality (Wallerstein, 1979). These organisations are well known for socio-political economic and cultural imperialism (Modelsiki, 1979). The post-colonial foreign influence is not confined to economic spheres, but extends to cultural, educational, legal, political, and professional spheres too, such as the global harmonisation of accounting standards. Although no direct domination is necessary, it is sufficient to assume that those at the peripheries inherit and propagate the system used in the centre (Bauman, 2007). Thus, it is essential to admit the existence of some internal forces, particularly in developing countries, which make for an increasingly global capitalist mode of production and for a long-term integration of the local economy with the global economic system.

These internal forces have resulted in the public policies of most developing countries being a response to the political manoeuvring of influential internal and global capitalist groups (IMF, the World Bank, and the local representatives of the Big Four accounting firms) pursuing private capital accumulation (Nettlefold, 1978). In taking any economic policy decisions in professional development, such as accounting for example, the World Bank and the local representatives of the Big Four accounting firms exert pressure on the government and the local professional bodies to adopt IFRSs, in order to attract international capital (see Inter-American Development Bank, 2001)6. As a consequence, most of the actions of the local accountancy professional bodies in developing countries such as those of the Caribbean have the effect of reinforcing professional dependence; this has an adverse impact on post-independence socio-economic development (see Bakre, 2010).

It is through the interplay of neo-colonial/global imperialism that an adequate description of the situation produced and sustained by the UK-based ACCA, the US-based American Institute of Certified Public Accountants (AICPA), and Canada-based Certified General Accountants (CGA) emerged in colonial and post-colonial Caribbean economies (see Bakre, 2010). The exploitation of antagonisms between Caribbean professional bodies and the emphasis on cultural conflicts among them, including the versatile use of imperial and globalisation ideology in the rationalisation of the existing order, were highly effective strategies to ensure that Caribbean professional bodies continued to defend the status quo (Bakre, 2006a, 2005). Of all the foreign professional bodies that have influenced accountancy in the Caribbean, the influence and links between the ACCA and most of the Caribbean institutes remain the strongest. The relationship remains that of the father (ACCA) caring for the children (Caribbean accountants), and the survival of Caribbean accountancy is very dependent on its continued reliance

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6 For example, with the influence of colonialism at play and the pretext to attract international capital, the Institute of Chartered Accountants of Jamaica has accepted financial assistance from the Inter-American Development Bank and adopted IFRSs at the expense of evolving any locally relevant accounting standards (see Jamaican Sunday Gleaner, 2004, p. H6).
on the ACCA’s professional examinations (Sleigh, 1998) and adoption of the IFRSs (Inter-American Development Bank, 2001). However, imperial relationship continues to be obstacle to post-independence localisation of accountancy in individual countries in the Caribbean or regional integration of accountancy in the Caribbean.

3. Data and method

In the analysis that follows, data from internal and external sources was used. The internal data falls into three categories: first, books, publications and literature on sociology, political science, philosophy, public administration, history, anthropology from notable Caribbean scholars7; second, published works, reports, and minutes of meetings of professional bodies as well as accounting firms on the professionalisation of accountancy in the Caribbean8; and third, interviews with accountants and professional bodies in the Caribbean. These documents and interviews show that the Caribbean accountants were concerned and ready to alter the status quo, in terms of putting in place independent Caribbean accountancy training and examinations devoid of any foreign influence. However, what appear to be different allegiances to certain colonial and other global accountancy professional bodies, seem to have constrained the ability of the Caribbean accountants to form a unified accountancy professional body, the Institute of Chartered Accountants of Caribbean (ICAC), capable of altering the status quo, in terms of setting its own independent professional examinations relevant to the economic problems of the Caribbean.

The external data similarly falls into three categories: first, professional and academic publications, books, and literature on sociology, political science, philosophy, and anthropology9; second, publications and reports from professional bodies and accounting firms from the colonial and other global professional bodies10; and third, interviews on the integration of accountancy in the Commonwealth Caribbean with representatives of the ACCA in London and the Caribbean.

Document analysis methods were used (Glenn, 2009). Seeking themes, categories, patterns, and relationships in various documents/reports collected, these documents/reports only provided a descriptive record of the development of accountancy in the Caribbean, but did not provide analytical explanation in a form suitable for this investigation. It therefore became necessary to make sense of these documents/reports by shifting and interpreting them. The analysis of documents/reports began while their collection was in progress. The documents/reports already gathered were analysed and used to shape the ongoing collection of other documents/reports. This method of analysis allowed the researcher to go back and refine the contents of various documents/reports and interviews, and pursue emerging avenues of inquiry in further depth. In following this method of data analysis, it became apparent that some reports needed further clarification and authentication before they could be used for this study. Formal interviews were therefore requested from active members of the accountancy profession in some Caribbean countries to further clarify the contents of the documents/reports.

While data collected from websites in particular may have some reliability problems, in this study, the process provides both a baseline from which to measure and in certain cases a target for what to improve on in subsequent interviews. Some of the issues discussed in this study might have been expanded on, altered, or no longer valid in the respective websites at the time of finalising this study. To remedy this situation, data collected from websites was updated from time to time to make the data more credible and reliable at the time of analysis.

In the sections that follow, the analysis of the evidence is organised around six themes: (1) Caribbean chartered institutes sign a MOU; (2) ACCA’s lucrative Caribbean accountancy market; (3) ICAC disqualifies UWI as integration examination provider; (4) ICAC defends the status quo; (5) suggested ways forward; and (6) summary and discussion.

4. Caribbean chartered institutes sign a MOU

The majority opinion of accountants11 in the Caribbean suggests that colonial and other professional certifications, particularly the dominant UK-based Association of Chartered Certified Accountants (ACCA), were no longer relevant to post-independence Caribbean economies. For example, the ICAC President, Ali (1988) observed that, “there was no central direction or coordination for the accountancy profession in the Caribbean. The available accountancy training lacked focus and a professional emphasis; in fact, it was the only major profession for which no regional examinations were available. The training received by Caribbean accountants in the areas of tax, law and financial systems, was often irrelevant to their own local situation”. This seems to suggest that the Caribbean accountants are quite aware of the need to have tax,

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7 Such as those by: Anderson (1998); Beckford (1972); Boxill (1993); Fanon (1993); Garvey (1916); Girvan and Jefferson (1977); Hall and Ben (2000); Haggard (1995); Hadley (1949); Nettleford (1978); Williams (1972); Annisette (2000, 2003, 2010); Bakre (2005, 2010); Bakre (2006a) and Gordon (2000).
8 This includes those of the institutes of chartered accountants in different Caribbean countries, the Institute of Chartered Accountants of Caribbean (ICAC), the University of the West Indies (UWI) and the various accounting firms operating in the Commonwealth Caribbean.
9 Such as those by: Althusser (1971); Amin (1980); Ahluwalia (2000); Axline (1979); Gandhi (1998); Banfield (1963); Johnson and Caygill (1971); Briston (1978); Briston and Wallace (1990); Bauman (2007); Cooper (1984); Redisle (1997); Lee (1986); Macdonald (1985); Robson and Cooper (1990); Willmott (1986); Seidler (1967); Pouillaos and Sian (2010); Richardson (2010); Rothkopf (2012); Pouillaos (2010); Sian (2010, 2011); Susela (2010); Uche (2010); Verma (2010).
10 These include those from the ACCA, the American Institute of Certified Public Accountants (AICPA), the Canadian Certified General Accountants (CGA), the Institute of Chartered Accountants in England and Wales, the International Federation of Accountants and the Big Four accounting firms.
11 See, for example, Ali (1998); Salmon (2000), Thurborn (2000); Ramlogan (1985); Mendes (1990); Rattray (1965).
law and financial systems relevant to the regional economies. With limited resources at the disposal of each country to localise the profession, on 28 October 1988 all the institutes of chartered accountants in the region led by the Institute of Chartered Accountants of Jamaica (ICAJ)\(^{12}\) signed a MOU to integrate regional accountancy. The main purpose of the integration project was to establish a regional professional accountancy body, the Institute of Chartered Accountants of the Caribbean (ICAC), which would be capable of setting its own professional examinations and credentials for prospective Caribbean accountants and which would ultimately alter the status quo. The ICAC's Strategic Action Plan\(^{13}\) ICAC (1993a) towards the integration noted that, “the Institute of Chartered Accountants of the Caribbean (ICAC) was formally established under the laws of Jamaica and incorporated as a company in October 1988. It brought together the accountants of the English-speaking Caribbean who for over two decades met annually at a Caribbean Conference of Accountants. Efforts to put in effect a formal organisation were partly affected by the infrequency of contact, inadequacy of resources and the unequal development of the profession in the various territories”. The Strategic Action Plan further stated that:

Political and economic events were, however, moving ahead and the countries came closer to following the Treaty of Chaguaramas (1974) establishing the Caribbean Community and other regional bodies, such as the Caribbean Development Bank. Simultaneously, companies were extending their operations across national borders thereby making greater demands on the profession. The accountants felt that action was required and the Institute was formally launched in May 1989.

In order to further their action on the integration of the regional accountancy, the representatives of chartered institutes in the Commonwealth Caribbean issued a communiqué stating that:

The Institute of Chartered Accountants of Jamaica has come together with the rest of the regional Accounting Associations to form the Institute of Chartered Accountants of the Caribbean (ICAC). For some time ICAC has been working on the idea of establishing one qualifying examination in the Caribbean for Accountants to replace the existing colonial and other transnational, particularly the dominant English qualifying system. Plans are now well advanced and the ICAC is willing to work with the University of the West Indies – Mona Institute of Business – to follow through with the implementation.

Having agreed to replace the existing colonial and other foreign systems, in particular the dominant English qualification system in the region, ICAC representatives\(^{14}\) decided to temporarily use the same English qualification system in the Caribbean. It was further agreed that as an interim measure, the ICAC would make an arrangement with the UK-based ACCA to administer the five qualifying examinations pending the structuring of a relationship with the University of the West Indies (UWI). The ICAC aspired to meet its long-term objectives of regional accountancy integration, while at the same time continuing to gain the recognition of colonial and other transnational accountancy professional bodies and firms. In 1989, it appointed a panel of international assessors\(^{15}\) to advise the ICAC Council on a suitable programme of professional training and examinations for its accountants throughout the region. The panel was asked to look into the possibility of adopting the MSc Accounting degree programme offered at the UWI, Mona as a suitable professional qualification for candidates being considered for ICAC membership (ICAJ Archival Records, 1989). Norris (1966) observed that, “deeper than the political forms of colonisation went the mentality it imposed on a colonised population, which has hardly begun to free itself from colonial inheritance – from the habit of trying, however unsuccessfully, to look at the world through ‘British eyes’. Thus, a colonised person believes that he/she can achieve nothing and that his/her well being is dependent on the colonial masters or other powerful nations’ ideals and institutions”. Between 1989 and 1990, the panel met several times in Jamaica and two recommendations emerged from its assessment. The first was that a School of Accountancy should be established by the ICAC to train future accountants in the Caribbean. The second was that the ICAC should introduce a single professional examination as an entry requirement for institutes throughout the Caribbean (ICAJ Archival Records, 1990). With regard to the second recommendation, the panel further assessed the suitability of the MSc Accounting degree programme of the UWI, Mona and suggested that a revised syllabus and examinations of the MSc Accounting, UWI, Mona, would give complete exemption from the examinations of the ICAC, candidates need only have three years' experience to qualify for membership of the ICAC. The panel therefore, recommended full exemption status on the understanding that:

A Joint Advisory Committee (JAC) and Joint Examination Board (JEB) comprising representatives of UWI and the ICAC be established to conduct regular periodic reviews to ensure that the current standard of programme, content and examinations are maintained.\(^{16}\)

In the face of the cultural conflict among Caribbean accountants about how to meet the main objective of regional accountancy integration, while at the same time continuing to gain the recognition of powerful nations’ accountancy bodies,

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\(^{12}\) These institutes are affiliated to different colonial and global parent professional bodies, such as the AICPA, CGA, and ACCA.


\(^{14}\) The representatives were speaking at the ICAC joint communiqué in September 1988, Archival Records.

\(^{15}\) The international panel of assessors comprised representatives of the ACCA, AICPA, and CGA, the same colonial and global professional bodies whose respective examinations and qualifications the ICAC Council was seeking to replace in the Caribbean.

\(^{16}\) Outcome of the assessment of the UWI, Mona, MSc Accounting programme by the special panel appointed by the ICAC, February 1989, Archival Records.
the panel recommended the continued use of the final level of the ACCA’s professional qualifications (which the ICAC sought to replace) as the benchmark for its proposed final examinations. *Nettleford (1978)* noted that, “cultural conflicts in the Caribbean have become an ingredient for certain colonial and other global capitalist pursuing the accumulation of their own capital to continue to monopolise the economic interest of the Caribbean for their own benefit. This appears to have been keeping the entire Caribbean population culturally and economically subordinate to, and dependent upon, colonial and other global capitalist’s cultural institution, which may bear no relevance to the post-independence Caribbean socio-economic problems”. However, based on the past professional relationships among the relevant key institutions (i.e. the ACCA, chartered institutes in the region, and the UWI17), some Caribbean accountants noted that fundamental issues may have to be resolved for such a recommendation to be a success in the region. The UWI lecturers and graduates of the MSc Accounting degree interviewed by the author were particularly concerned that this was pertinent given the allegation that either by design or by default the ACCA undermined this degree programme from 1975 to 1986, when efforts were being made to localise the profession in Jamaica (see Bakre, 2005, 2006b). They believed that the ACCA’s position continued to haunt the credibility and recognition of the UWI Mona MSc Accounting degree in a Jamaican business community dominated and monopolised by ACCA members18 (Mendes, 1990).

Nevertheless, in considering the suggestion of the panel of assessors, the ICAC opted for a recommendation involving the establishment of a school of accountancy and began negotiations for a joint arrangement with the UWI - Mona Institute of Business (MIOB) in April 1992. In this negotiation, representatives of the ICAC met with the MIOB to propose that, “for some time, the ICAC had been working on the idea of establishing one qualifying examination for accountants in the Caribbean to replace the existing British and other transnational accounting professional examinations. Plans for this examination are now well advanced and the ICAC remains as willing to work with the MIOB to follow through with the implementation”.19 An MIOB representative interviewed by the author claimed that for logistical reasons the MIOB advised the ICAC that it could not take up such responsibility of setting and marking accountancy professional examinations for the ICAC at that time. The position of the MIOB is understandable because it does not have professional accountants who could set or mark these examinations for the ICAC. Accountants with these academic and professional skills in the Caribbean are only available within the Department of Management Studies (DOMS), UWI, which the ICAC would have approached in the first place. Without approaching DOMS again, ICAC representatives immediately claimed that, because of the MIOB’s inability to participate in its programme, the ICAC had entered into a joint scheme examination arrangement with the ACCA. Subsequently, the proposed joint venture with the MIOB has been held in abeyance since 1993.20 Although the position of the ICAC Council seemed to be in response to the MOB’s inability to take immediate action, the available evidence suggests that the ICAC had started negotiations with the ACCA back in 1991, prior to approaching the MIOB in April 1992. For example, in December 1991 the Deputy Secretary of the ACCA wrote to Chris Ram, a member of the Board of the ICAC, which read:21

> At the last Board meeting, I promised to provide a proposal for a Caribbean examination service, which, in the interest of cost savings, would utilize elements of the existing ACCA scheme. I enclose the proposal herewith and hope it reaches you in sufficient time for you to consider it in relation to other possible options in advance of the February Board meeting. You will see that the price for setting and marking a ‘five paper Examination’ and for printing the examination papers will be just over £15,000 per session; although this may still seem to be relatively expensive, I think that it might be difficult to find an acceptable alternative arrangement, which offers the same combination of viability and relatively low cost.

As the ICAC could not get assistance from the MIOB, in June 1996 the ICAC Council approached the DOMS to train prospective regional accountants. Representatives of the DOMS and ICAC subsequently met in December 1997 and re-entered discussions on the proposed Caribbean examinations. The first step was drafting a MOU that outlined the basic conditions for these examinations. Budgetary arrangements were agreed and a faculty, drawn from practising accountants, was suggested. However, in the final agreement, the influence of imperialism seemed to override the main objective of developing independent Caribbean accountancy examination and training. A clause in the MOU22 stipulated that:

> The establishment of the Caribbean examinations would not in any way prevent or limit candidates from pursuing other avenues of study to qualify as professional accountants in the Caribbean, as the Joint Scheme arrangements between the Caribbean and the ACCA would continue.

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17 Typical examples of past issues between the ACCA, chartered institutes in the region, and UWI include the first and second failures of the ICAJ to localise the profession in Jamaica (Bakre, 2005, 2006b) and the failure of the Institute of Chartered Accountants in Trinidad and Tobago (ICATT) to localise the profession in Trinidad and Tobago (Annissette, 2000).

18 While it was agreed that a holder of the MSc degree in Accounting should be directly admitted into the ICAJ after completing three years training under a chartered accountant, some auditing firms in Jamaica, such as Deloitte & Touche, still make such holders sign an undertaking to pass the ACCA’s examination, in contravention of the provision of the ICAJ.


21 ICAC (1991b) – ACCA Deputy Secretary Letter to the ICAC Board, 23 December.

22 Memorandum of Understanding between UWI and ICAC, October – ICAC, Archival Records, 1997e.
Thus, the ICAC would be able to continue to adopt the ACCA as Caribbean professional examinations. Considering the influence of colonialism on the accountancy profession in the Caribbean and the desire of most Caribbean accountants to be associated with ‘prestigious’ British and other developed world professional qualifications, any freedom to pursue other avenues may lead to the devaluation of the local avenue to qualify as professional accountants in the Caribbean, which might not be pursued by many candidates. This would cause the local avenue to become financially unviable and automatically frustrate it. Nevertheless, this clause was accepted uncritically by the DOMS. Norris (1966) observed that, “a colonised Jamaican seems not to have the inspiration to build a new society based on the endowments, achievements and abilities, which are his/her own. He/she tends to despise everything, which is most characteristic of him/her and to place his/her ‘nationalism’ in the confidence that Jamaica can successfully build a miniature Britain, America or a European-type state”. Such a clause in the MOU appears to have become a legitimate policy that continues to guarantee the UK-based ACCA its lucrative Caribbean accountancy market.

5. ACCA’s lucrative Caribbean accountancy market

The panel of assessors appointed by the ICAC suggested that as a temporary measure, and before the full-scale examinations could be transferred to the UWI, the ICAC should set and mark the Company Law and Taxation papers locally. The remaining three papers (Advanced Financial Accounting, Financial Management, and Auditing and Investigations) would temporarily continue to be ACCA papers. In dealing with this transition period, the ICAC Council, without any questions about or amendments to this recommendation, immediately indicated that, “with the concurrence of the Panel, the Institute began negotiations with the ACCA for their management of the Institute’s examination for a period of three to five years after which they would be managed by the ICAC in collaboration with the Department of Management Studies, University of the West Indies (DOMS, UWI). Several meetings have been held and budgets for holding the examination were presented to the Panel of Advisors by both the ACCA and DOMS”.

At a subsequent meeting between the DOMS and ICAC to determine the processes by which the ACCA could fully transfer the management of the Caribbean examinations to the DOMS after the agreed period, it was resolved that, “the ACCA will be responsible for all arrangements of the examination. All or nearly all Assessors/Examiners will be from the Caribbean region. Caribbean personnel will develop the Company Law and Taxation texts exclusively within the Caribbean. Other Course Outlines could be developed by ACCA. The transition from ACCA to the DOMS, will be conducted in two stages. In phase one, DOMS will prepare students for the examinations, and in phase two, DOMS will prepare the examinations, i.e., will take over the entire management of the examinations from the ACCA”. However, the ICAC Council had, at the time of the discussion with the DOMS, already reached an agreement with the ACCA regarding the examination of its five papers. For example, a letter from the ACCA’s Secretary to ICAC board member, Chris Ram, in respect of this agreement reads:

I felt that our meeting was useful and that we now have a clearer idea about the issues to be tackled. I have spoken to my colleagues here about how best we should set about appointing examiners for the Caribbean papers. They agreed with you that Caribbean nationals working in England would not necessarily be up to date with legislation and the business environment and advised that, in the first instance, you should seek to identify people based in the Caribbean. So, I am afraid the ball is back in your court on this one. I am sending you by courier information about the identification and appointment of examiners, which I hope you will find helpful.

Further evidence of a pre-existing agreement between the ICAC and ACCA appeared in a follow-up letter in which the latter proposed the cost of setting and marking the five final professional examinations, not three papers as was previously agreed. The ACCA proposal further clarified what seemed to be the ACCA’s intention to continue to examine the Caribbean students in the foreseeable future by stating that, “this paper sets out a proposal for an examining service to be provided by the ACCA to the ICAC. It assumes a pan-Caribbean Final Level Examination comprising of papers in Caribbean Law and Taxation with other subjects (Advanced Financial Accounting, Financial Management, and Auditing and Investigations) modelled on those offered by the ACCA. It is assumed that ACCA would continue to examine in the Caribbean under current Joint Scheme arrangements and would, therefore, continue to organise examination centres. Students sitting the ICAC Examinations would sit in the same halls so there would be no additional costs unless overall numbers increased substantially”. Again, the full control of the ACCA over the ICAC’s entire examination process was guaranteed when at a meeting that was called to work out the transitional arrangements between the ICAC/ACCA and UWI, ACCA loyalist members of the ICAC continued to insist on obtaining the ACCA’s standards for the local taxation and law papers. In response to the request, the ACCA’s representative at the meeting noted that, “this could not be guaranteed by ACCA if the ACCA was not involved in setting and marking the papers or in

\[23\text{ ICAC Annual Report, 1992: 5.}\]
\[24\text{ Minutes of the Meeting between ICAC and UWI, 6 October – ICAC, Archival Records, 1992a.}\]
\[25\text{ ICAC (1991a) – ACCA Deputy Secretary Letter to the ICAC Board, 9 March.}\]
\[26\text{ ICAC (1991b) – ACCA Deputy Secretary Letter to the ICAC Board, 23 December.}\]
the selection of the examiners”. After further discussions, a compromise was reached, and it was accepted unanimously that, “the ACCA would give this assurance, if the core section accounted for 80% of the paper, and the territorial section, the remaining 20%”. Said (1993) observed that, “it is clear that the inferiority complexes generated among colonised people are part and parcel of the same processes, which produced the superiority complexes of the colonisers”. Thus, colonialism was in part a rationalisation of the domination of other peoples, often based on the perceived inferiority of the colonised “race” (Loomba, 1998). In respect of this compromise and the subsequent agreement, an ICAC member, Phil Galanis, argued that, “this new arrangement between the ICAC and ACCA was a departure from the original concept of the formation of the ICAC”.27 Notwithstanding Mr. Galanis’ objection to the latest relationship between the ICAC and ACCA, the ACCA’s representative at the meeting immediately undertook “to prepare a tripartite agreement between the various institutes currently having a Joint Scheme Arrangement with ACCA, on the one hand, and the ICAC and the ACCA, on the other hand”.28 The signing of this agreement, which the ICAC Council adopted without criticism, was reported as follows in the ICAC’s Annual Report of 1994, “the ICAC has signed an agreement with the ACCA for a joint examination arrangement. This agreement provides for the adoption of the ACCA’s examination by the ICAC as its own subject to variant papers in Taxation and Company Law, which are to be based on regional laws”. In order to further guarantee itself full control of the ICAC taxation examination, the ACCA, which had already agreed that the regional taxation course could be examined in the Caribbean, again pointed out that the same regional taxation course could no longer qualify as a final-level examination because of its limited scope and depth. In addition, the ACCA was able to finalise its full control over the ICAC company law examination by also pointing out that company law in the region was generally based on British law.29 With what appeared to be a total departure from the main objective of the ICAC, the ACCA asked for a new agreement to be signed by member institutes of the ICAC. All ICAC member institutes signed the initial agreement. However, it was reported at a subsequent board meeting of the ICAC on 24 June 1997,30 that, “with regard to the ICAC/ACCA subsequent Service Agreement, it was noted that none of the territories had so far signed the Service Agreement. A revised Service Agreement had been prepared by the ACCA and this was circulated at the meeting. This revised Agreement sought to clarify any misunderstandings which might have arisen in the original document. The ACCA’s Head of operations, Mr. Michael Sleigh answered questions put to him by various members of the Board and the decision was taken that, before the end of the Conference the President and Mr. Madden would go through the Agreement to ensure that it could be signed without further delay”. No reason was given to explain why the subsequent service agreement was not signed by any of the institutes that signed the original agreement prior to the meeting. However, it may be assumed that the majority of the member institutes of the ICAC, faced with the challenges of colonial and transnational capitalist influences in deciphering the way forward, might not have been enthusiastic about the new agreement between the ICAC board and ACCA. It is also highly possible that the influence of a few powerful members in the ICAC Council, who were loyal to the ACCA, continued to sway the decisions of the majority, especially in signing the original agreement (Mendes, 1990). The ACCA seemed to have capitalised on the influence of its loyalist powerful and influential members of the ICAC to turn around and displace the main objectives of the ICAC by requiring that Caribbean students sit 100 per cent British taxation and law examinations, against the original agreement that stipulated that 20 per cent of the course content would be Caribbean. Yet, in January 1996 the ACCA agreed to extend the provision of localised law and taxation papers overseas – both to many of the countries in which there are ACCA students and members as well as to those where ACCA student numbers would potentially grow. Section 2 of the ACCA’s Policy Guidelines (1996) emphasised that:

This scheme will involve the licensing of a major public sector reputable tax and law tuition and/or examinations provider to teach and examine local tax and law in each country. ACCA will not provide courses and examination papers in the licensed subjects. It is therefore expected that the examinations provider will be a University, or a Professional Body.31

Either by design or by default, the ACCA seems to have been applying the above conditions in former colonial outposts selectively (see Mendes, 1998).32 For example, the UWI is a regional university that has trained medical doctors, lawyers, engineers, and other professionals required for Caribbean economies since it was established in 1948. However, it has been consistently disqualified by the ACCA as an institution for training Caribbean accountants (see Anisette, 1996; Anisette, 2000, 2010; Bakre, 2005, 2006a, 2010). Due to the colonial father-child relationship between the ACCA and the ICAC, the disqualification of the UWI by the ACCA, without any information or explanation, automatically led to the ICAC disqualifying the UWI as integration examination provider.

27 ICAC member, Phil Galanis, speaking at the ICAC Board meeting with the representative of the ACCA, 17 June – ICAC, Archival Records, 1993c.
28 ACCA Representative to ICAC Members, 17 June – ICAC, Archival Records, 1993c.
29 The message the ACCA seemed to be conveying to the board of the ICAC here was that both the taxation and the company law examinations would also be examined by the ACCA as opposed to the earlier agreement of making these two examinations purely Caribbean endeavours.
30 Minutes of the ICAC Board Meeting, 24 June – ICAC, Archival Records, 1997c.
32 For example, some universities in the UK such as Oxford Brooks, Birmingham City, London South Bank, Manchester Metropolitan and Gloucestershire and others in former colonial outposts such as Hong Kong, Singapore, South Africa and New Zealand are licensed by the ACCA to examine some levels of ACCA papers, particularly law and taxation.
6. ICAC disqualifies UWI as integration examination provider

Based on the recommendations of the international panel of assessors appointed by the ICAC and subsequent meetings held between representatives of the institution and the ICAC, a revision committee comprising representatives of the DOMS-UWI and ICAC was established to implement a revised UWI, Mona MSc Accounting degree programme. This committee met over an 18-month period (September 1996 to March 1998) and completed the revision exercise. It reported that the focus of the revised programme was Jamaican

Caribbean content with comparative materials from other countries. As students are being prepared to practise in the region, they must be made aware of the standards, laws, issues, and practice in Jamaican and other Caribbean countries. Where relevant, materials from the USA and the UK may be introduced to illustrate points of comparison. The revised programme was approved by the ICAC Council in May 1998. 

After this approval, the ICAC approached the DOMS-UWI with regard to training and giving credentials to Caribbean accountants in line with the earlier recommendations of the panel of assessors. After a discussion, it was agreed by the ICAC and DOMS representatives that, “DOMS would register ICAC’s students under the category of specially admitted. The ICAC would provide the syllabus, content and study materials, the ACCA would manage the examination logistically and financially; however, academic input and control should be maintained by the DOMS and ICAC”. There was no specification in the MOU that this agreement would need further approval. However, in his follow-up letter to the Head of Department (HOD), DOMS, the Executive Director of the ICAC added a new clause to the original agreement, namely that “the ICAC council and the ACCA, would certainly have to agree with this proposal before we can move forward”. In response, the HOD restated the original agreement without any reference to the new clause.

Following these events, ICAC representatives took the agreement to the ACCA in the UK to seek its approval. The ACCA, without any information or explanation, rejected DOMS as the ICAC’s examination body. On returning from the UK, the ICAC President met with representatives of the DOMS in January 1999, during which meeting he said, “we had come from the meeting with the ACCA in London, the ACCA would not accept DOMS-UWI as an examiner, because ACCA does not deal with institutions, but deals only with individuals who are contracted to ACCA as examiners,” This seems to suggest that the ICAC might have preferred to align with the original position of the ACCA. 

Petras (1981) observed that, “the post-independence national capitalist forms a strategy of class alliance with imperial firms in intensifying surplus extraction from the labour force through a variety of post-independence working relationships under the rubric of dependent neo-colonialism for capital accumulation”.

Notwithstanding this apparent contradiction in the ACCA’s policy and the consequent shifting position of the ICAC, the HOD responded to the follow-up letter from the ICAC Executive Director with an offer of cooperation. This was by recommending examiners from his staff, and leaving it up to the individuals to make their own arrangements with the ACCA. However, the DOMS staff members nominated as examiners to the ACCA did not react favourably. For example, Mendes (1998) noted in an interview with the author that:

The ACCA does not want to lose its lucrative accountancy market in the Caribbean where it has made millions of pounds and still intends to make more. It is therefore not going to take any step that could lead the Caribbean countries to be independent of it (ACCA) in the accountancy profession. Hong Kong and Singapore have had two alternative papers (on the same basis as proposed) for at least 20 years and as far as I know, they have not moved any further.

When asked to clarify these perceptions during an interview with the author at the ACCA’s head office in London in December 1998, the ACCA’s Head of Operations, Michael Sleigh, said:

The member institutes of the ICAC are not serious about organizing themselves. Each time the ACCA asks them to be on their own, they rush back to the ACCA to seek for help. For example, the Executive Director of ICAC keeps on changing every time. It is hard for them to retain a permanent staff. How can such people organise themselves into a profession?

The view of the ACCA’s Head of Operation in London was supported by a similar view from the ACCA’s Head of Caribbean Affairs in Port of Spain, Trinidad and Tobago: Emile A.L. Valere (2001) also noted in an interview with the author that:

The ACCA has strongly supported the formation of the Caribbean Institute that could set its own examinations. It is the big players in the integration project that are dragging their feet. These big players seem not to be serious; the smaller

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33 As the MIOB did not have the expertise to provide professional examinations for the ICAC, the DOMS was again approached by the ICAC to assume this responsibility.

34 Jamaica being the key influence in the region and in the ICAC.


36 See the minutes of the meeting between the representatives of the ICAC and UW, 26 May 1998, Archival Records.

37 This paradigm shift on the part of the ICAC Executive Director seemed to suggest that, irrespective of any position agreed upon by the UW and ICAC, the final approval of the agreement remained with the ICAC.

38 The ICAC’s President addressing representatives of the UW at a meeting on 7 January – DOMS, Archival Records, 1999a.

39 Reference was being made to a letter requesting the HOD recommend some members of his staff who could work as examiners for the ACCA.

40 Head of the DOMS to representatives of the ICAC on 7 January – DOMS, Archival Records, 1999a.

41 Margaret Mendes was ICAC Council member and a lecturer on the MSC Accounting programme, who was nominated to the ACCA.
countries of the Eastern Caribbean are now forming a formidable Institute. These countries will soon emerge as a force to be reckoned with in the accountancy profession of their region.

However, the opinion of the majority of the Caribbean accountants interviewed by the author supports the view of Mendes that the ACCA remains the major obstacle in the way of independent accountancy profession in the Caribbean (see Salmon, 1998; McKnight, 1998; Ogle, 1999; Rattray, 1998; Thurborn, 2000). This has become possible with the influence of the few powerful and influential ACCA loyalist members of the ICAC, who appeared to have been responsible for the disqualification of the UWI as the integration examination provider for the ICAC, with the result that the ICAC continues to defend the status quo.

7. ICAC defends the status quo

Prior to drafting an agreement to integrate the accounting profession within the region, each of the Caribbean chartered institutes was affiliated to a particular foreign parent professional body42 to which it still owed its allegiances. Following the signing of the integration agreement, some of these regional chartered institutes started to lobby for the examinations and certifications of their respective foreign parent professional bodies to be adopted as the ICAC examination.43 Each member institute set up a committee to study the ICAC’s objectives in relation to their suitability for each country. Having championed the course of integration and even led the other chartered institutes in the Commonwealth Caribbean towards the integration of regional accountancy education and training with the profession, the Institute of Chartered Accountants of Jamaica (ICAJ) became an advocate for the adoption of the ACCA examinations by the ICAC.44 By contrast, in Trinidad and Tobago the Ron Ottley Committee, which had been appointed for the purpose of reviewing the ICAC’s main objectives, reported that45 “the objective of the ICAC is to provide training for prospective accountants in the Caribbean, through the Caribbean, and to provide a vehicle for their membership of a territorial institute. Such an objective creates a strain on the viability of the ICAC, but the Committee felt that the objective is both desirable and inevitable. We believe that this objective should continue to guide future plans of the Institute, but that the budget should be driven by a plan of what the Committee thought was achievable”. Against its committee’s recommendation, the Institute of Chartered Accountants of Trinidad and Tobago (ICATT) Council chose to follow its Jamaican counterparts; the President of the ICAC noted at the subsequent ICAC Council meeting that46 “the Memorandum of Understanding of the ICAC had been signed by all except the ICATT, which had asked for a joint scheme of arrangement, similar to the one, which it has with the ACCA, to be extended to ICAC”. Analysing the impact of colonialism/globalisation on the development of accounting profession in Trinidad and Tobago, Annisette (2010: 170) noted that, “the strengthening of the ICATT–ACCA relationship can be considered an outcome of a growing belief in the ICAT that since accounting practice was being increasingly standardised at an international level, so too should professional accountancy training be internationally standardised”. As the regional territories explored various options to decide on the format and content of the ICAC professional examinations, Barbados indicated its support for the adoption of the Canada–based Certified General Accountants (CGA) examinations and opted not to join the lobby for the adoption of ACCA47 examinations. Meanwhile, the Bahamas favoured the adoption of the US-based American Institute of Certified Public Accountants (AICPA) examinations.48 In examining the influence of colonialism on colonised people, Sklair (1994) observed that, “political colonisation experience imposes a longer period of political childhood for the occupied. It under–develops potential for becoming their own confident masters in the reliable management of the affairs of the collective. Such a condition of childhood, for both individuals and human collectivity, appears to be strongly correlated with a disproportionately tendency to be influenced by those who have grown older, more mature, and more developed”. Thus, the paternalistic relationship brought about by the influence of colonialism and globalisation marked the beginning of internal tension, suspicion and disagreements within the institution of the ICAC.49 Given these disagreements, there was a lack of consensus among ICAC members regarding the way forward. In consequence, none of the regional institutes felt that the proposed integration of Caribbean accountancy could be resolved among them. Margaret Mendes (1999), a Council member of the ICAJ and ICAC told the author in an interview in August 1999 that:

42 The chartered institutes in Antigua and Barbuda, Belize, Guyana, Jamaica, St Lucia, St Kitts and Nevis, St Vincent and the Grenadines and Trinidad and Tobago are all affiliated to the ACCA. The Institute in the Bahamas is affiliated to the AICPA and the Institute in Barbados is affiliated to the CGA.

43 Apart from the initial lobbying by some of the institutes during the regional conference in Guyana in June 2001, the ICATT again openly canvassed for the adoption of ACCA examinations by the ICAC, a recommendation that the St Lucia Institute rejected in its Council meeting in September 2001 (see the minutes of the St Lucia Institute’s Council meeting, September 2001).

44 A powerful member of the ICAJ, Alous Madden, told the author in an interview in December 2000 that the world is becoming a global village and he therefore questioned the rationale for talking of accounting for the Caribbean. He further noted that, except for taxation and law, the ACCA had better expertise and should be allowed to continue to conduct the examinations for the ICAC.

45 Trinidad and Tobago Special Committee on the Strategic Plan of the ICAC, April 3 – ICATT, Archival Records, 1993.


47 Even though the Barbadian Institute was the first to argue for the integration of the profession in 1964, Mendes (2000) said it was openly against the adoption of the ACCA’s examinations. This suggests that it might have preferred the examinations of the CGA to those of the ACCA.

48 After independence, economic reorientation has made each Caribbean country realign with new economic giants such as Canada and America and rely less on the former colonial master, Britain.

49 These lobbies seemed to be contrary to the main objective of the formation of the ICAC, which sought to do away with any form of foreign examination in the Caribbean (see, for example, the minutes of the meeting between the ICAC and the UWI, 9 April 1992).
ICAC members do not speak with one voice. In fact, in some years they have had a hard time holding the association together. Mariano Brown mentioned Trinidad’s nationalistic stance. I know that the Barbados Institute does not want the ACCA, even though they were the first Institute to produce a comprehensive plan for the regionalisation of accountancy education in 1964, which was even before the formation of ICAC. The implication of this new proposal for UWI is that it may look as though UWI is endorsing a scheme that some of the territories do not favour.

Examining the impact of colonialism on the post-independence development of accountancy in Nigeria, Uche (2010: 90) noted that, “it is clear that the interest of the Institute of Chartered Accountants of Nigeria (ICAN) members were not always homogenous. Such divergence of interests might explain the internal tensions and disagreements that have occurred from time to time, especially with respect to ICAN’s relationship with colonial accounting structure, in the history of the institute”.

The influence of colonialism/globalisation and the consequential conflict of identity appear to have been responsible for the failure of the ICAC to start conducting its own independent professional examinations since its launch in May 1989. This failure was due largely to the continued confusion within the ICAC regarding its desire to move towards the achievement of its original objectives, while at the same time defending the status quo. Bakre (2010) observed that “the influential Caribbean accountant policymakers seemed to be fully entrenched in colonial and transnational capitalist values, and unable to perceive moving forward as being the same as moving away from the status quo”. Such observation became apparent in the ICAC’s Annual Report of 1993, which stated that:

Arising out of the discussions, the Board appointed a committee to prepare a Three-Year Strategic Plan geared towards achieving its stated goals in a structured and practical manner. The ICAC is committed to hold the first examination by December 1994.

Even though the ACCA assumed that it would continue in the near future to examine the five professional papers (including company law and taxation) for Caribbean students, the ICAC Council wrote again to the DOMS for help in appointing examiners for the company law and taxation papers. The letter read in part:

As you are aware, our institute has been discussing with the ACCA an agreement for the management by ACCA of the Institute’s Examinations. However, for two of the subjects offered, Company Law and Taxation, the Institute will be taking full responsibility for the examination. Accordingly, we will need to identify persons for setting papers, scrutinizing papers for consistency, clarity, and comparability with other papers at the same level, immediately preceding and next succeeding level, marking papers and preparing reports. We would appreciate if you could advise us of the University rates for these separate functions.

As there was no evidence that the university had responded to the request for a provision of professional services to the ICAC Council, the ICAC’s examinations planned for December 1994 were not held due to a lack of expertise. The ICAC’s board realised that it would not be realistic to hold examinations at that time, and a board meeting was convened on 30 October 1994. The purpose of this meeting was to decide on the necessary Caribbean law textbooks to be used by students and tutors, and on a date for the first company law examination. After due discussions, it was decided at the meeting that “it should be in December 1995, as tutors need to have the book 9 months before an examination. The aim is for the publishers to get the book out earlier than July”. As this deadline also appeared unrealistic, the ICAC board had to once again request that the ACCA offer examinations and award credentials to Caribbean accountants in company law and taxation exams. The ICAC’s (1995) Annual Report stated that, in its committed effort to set the first Caribbean examinations in company law and taxation at the earliest possible date, the Institute had pursued the following courses of action:

To establish guidelines in collaboration with ACCA for getting the examinations prepared; identify an educator to revise the Company Law Syllabus in order to prepare the Company Law examinations; prepare the Tax Text on the basis of the paper that was prepared on Caritax by Mr. Caroll Thorburn for the Board.

The continued failure of the ICAC to meet its commitment to the Caribbean people by holding its own examinations, and the ensuing criticism from member institutes was discussed at the 1996 ICAC board meeting. As a probable show of ‘commitment’ to the regional integration stance, the President again organised a committee at this meeting to present an action plan for the ICAC examinations and said that there should be no deviation this time. The ICAC President said: “the Action Plan will be finalised by 30/9/96 with specific time frames. A budget is to be developed to fit-in with the examination plan for June 1997”. The board of directors, which also seemed divided because of the impact of colonial, transnational, and...

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50 Letter from the Executive Director of the ICAC to the Director of the MIOB, UWI, Mona, February – ICAC, Archival Records, 1993b.


52 For example, the eastern Caribbean countries had been criticising the activities of the ICAC and its failure to meet its original objectives before the 1996 meeting. After 1996, the President of the Barbadian Institute, Allison Jordan (2001), told the author in an interview in December 2001, that her members were fed up with this failure to attain the objectives of the ICAC. In addition, in its Council meeting of September 2001 the St Lucia Institute resolved to vote against the lobby from the Trinidad and Tobago Institute for the ACCA to take over ICAC examinations.
Regional influences, marginally supported the position of the President by voting and approving that this committee devise an action plan.\textsuperscript{53} This division between board members became even more apparent when in June 1997 the examinations were once again not held despite the agreement made at the previous board meeting. At the subsequent board meeting of 24 June 1997, the issue was discussed at length once again and it was decided that, “this would have to be seriously addressed and that the ICAC would have to summon the will to do this. The President and one past President agreed that before the end of the conference, they would work together to set a timetable to hold the Caribbean examinations in June 1998”.\textsuperscript{54} However, the position expressed in the 1997 Annual Report seemed to indicate that the examinations would not be held in June 1998. The 1997 Annual Report reads:

Regrettably, despite our best efforts to obtain commitment from suitably qualified persons within the region to meet our obligations to submit questions and model answers to ACCA in Company Law and Tax, this remains an unfulfilled dream. So far only one individual has submitted a slate of Questions, without model answers. These were submitted to the ACCA.

As a result of the continued failure of the ICAC Council to conduct its own examinations, the ICAC resorted to developing its professional examinations by turning once again to the ACCA and DOMS for help. This development was covered in the ICAC Annual Report (1998), which stated that:

The ICAC, through the Panel of Advisors, chaired by the Hon. Senator Alfred Rattray, OJ, convened a meeting on 15 February 1998, in Kingston, to revisit a proposal put forward in 1992 and 1996. The proposal was for the ICAC to collaborate with DOMS, UWI, Mona and the ACCA, to provide training facilities for the holding of the Caribbean examinations in company law and taxation, initially, and, in time, to include all six subjects in the Caribbean Final Qualifying Examinations.

Based on the timetable established at the meeting the projected date for holding Caribbean Examinations in Law and Taxation was December 1999. However at the board meeting in June 1998 to approve the MOU between the ICAC/ACCA and DOMS, the ICAC President was of the opinion that, “the Memorandum did not capture the essence of the agreement, which the ICAC sought to make with the DOMS, UWI, Mona. He further noted that if reciprocal arrangements with other accounting bodies were to be made they would have to be satisfied that accountants coming out of the Caribbean would be of a comparable standard of preparation. He questioned whether the plans set out by the DOMS, UWI, Mona would satisfy these issues, as nowhere was there a practical working experience requirement”.\textsuperscript{55} When the ICAC President failed to persuade ICAC board members of the perceived deficiencies in the DOMS’s programme, he proceeded to describe what he felt could be the implications for the ICAC of involving the DOMS in its professional examinations. His feelings were that, “in the programme put forward, it would appear that the ICAC has transferred to the DOMS, UWI, Mona the responsibility for setting the requirements for professional education. It is important to remember that Academic Institutes and Professional Institutes have different ‘yardsticks’ for measuring and the two are not necessarily compatible. Relative to our responsibility to put forward a Professional Programme we should not hand this over to an ‘external body’ as this may cause more problems later”.\textsuperscript{56} Richardson (2010) noted that, “classification of national accounting systems have frequently used colonial/imperial influence as a discriminating variable”. Nevertheless, the DOMS’ involvement in ICAC examinations had the support of most ICAC board members because, in general, the majority felt that the document went ahead of the decisions of the Board, in that it detailed plans for full-scale Caribbean Examinations, which included upgrading the existing UWI MSc Accounting Programme as one route to the Final Examination. However some members found this unacceptable.\textsuperscript{57} While the majority opinion of ICAC board members suggests that the DOMS should be involved in ICAC examinations, it was the minority opinion of the powerful and influential ACCA loyalists within the ICAC Council\textsuperscript{58} that the ICAC should continue to rely on the ACCA for its examinations. Garvey (1916) noted that, “after emancipation, a colonised person was unable to cope intellectually and per-force he/she had to learn at the knees of his/her emancipator. He/she has, therefore, grown with his/her master’s ideals, and up to today you will find most colonised people unable to think apart from the customs and ideals of their old time slave masters, which may bear no relevance to their post-independence socio-political and economic development”.

8. Suggested ways forward

Professions, particularly accounting and law, are products of their environments. The prevailing socio-political, economic, and cultural circumstances in a society dictate the type of accounting and legal system required in that society. However,

\textsuperscript{53} Minutes of ICAC Board Meeting, June – ICAC, Archival Records, 1996.
\textsuperscript{54} Minutes of ICAC Board Meeting, June 24 – ICAC, Archival Records 1997c.
\textsuperscript{55} The ICAC President speaking to ICAC Board Members, 24 June – ICAC, Archival Records, 1998d.
\textsuperscript{56} This position of the ICAC President seemed to suggest that the disagreement of the ICAC and ACCA over the UWI’s MSc Accounting degree programme might not in fact have been based on the question of the competence or quality of delivery of the courses, as had been claimed earlier. Rather, this new evidence seemed to suggest that it might have been because members of the profession in the Caribbean felt that remaining under the control of the ACCA would be the best way for them to continue to have full control of the accountancy profession in the Caribbean.
\textsuperscript{57} Minutes of ICAC Board Meeting, 24 June – ICAC, Archival Records, 1998d.
\textsuperscript{58} These ICAC members argued for the onslaught of Caribbean capital on the colonial and global capital following from the independence of Caribbean countries.
while the establishment of the Caribbean Court of Justice (CCJ) has made the law profession respond positively to the legal problems of the Caribbean, the establishment of the Institute of Chartered Accountants of the Caribbean (ICAC) is yet to make accounting in the Caribbean respond positively to its economic problems. In the case of the law profession, Caribbean countries, notably Jamaica and Trinidad and Tobago, have been unable to attract enough external investment because of the high rate of crime, which drives away foreign investors and distorts economic development. To make the matter worst, the Caribbean governments thought that the UK Privy Council, which was the highest court of appeal for the Caribbean people, was quashing too many guilty verdicts by Caribbean courts and so undermining law and security in their countries. This led to the political will and determination by Caribbean governments to put in place an independent CCJ that would have the final say in any appeal case in the Caribbean. This conflict of identity facing the Caribbean lawyers continued to stall the functioning of the CCJ, and in 2005 Caribbean governments had to use regional legislation to support the establishment and functioning of the CCJ.

By contrast, the main engines of economic growth and development in most Caribbean countries are agriculture, banking, tourism, mining, cooperative, government involvement in the economy and small businesses. Caribbean economies would be best served by the accounting profession were it to provide standards that address these areas of the Caribbean economic development. Yet, owing to the influence of imperialism–colonialism/globalisation, and a conflict of identity facing Caribbean accountants, countries have been encouraged to adopt colonial and other developed world accounting and auditing standards as well as International Financial Reporting Standards (IFRSs), which may arguably be irrelevant to Caribbean economies (see Bakre, 2006a). In its almost 25-year efforts to establish an independent local or regional accountancy that sets and marks professional examinations relevant to Caribbean economies, the Caribbean accounting profession lacks the political will to fight its agenda. In the first place, local accountants are poorly represented in all Caribbean governments. Moreover, probably because the ‘consequences of poor accounting’ may not directly affect governance, governments are not sufficiently bothered about the issue to intervene. This has left Caribbean accountancy to self-regulation, which has made it more vulnerable to internal and external influences. As a consequence, despite the establishment of the ICAC some 25 years ago, with the main objective of providing independent professional examinations, such tests remain an extension of irrelevant colonial and other global accountancy examinations. Whether the prospects of Caribbean accounting education and the profession can change in the foreseeable future depends on the will, commitment, and determination of the national governments acting individually in their respective countries or acting collectively in the region.

This suggests that in order for an independent accounting education and examination programme to become a reality in the Caribbean, the involvement of national and regional governments is necessary. Governments must be observed to have the will and commitment to take a similar step to that of the law profession. If the case of accountancy is left in the hands of Caribbean accountants who have the mandate to protect the private capital of professional firms as well as individual capital, any localisation or integration projects in the Caribbean will be a dream that may be difficult to actualise.

9. Summary and discussion

The findings of this investigation have shown that the aspiration of Caribbean accountants to pool their resources in forming a unified Caribbean accountancy professional body capable of setting its own examinations, continues to be threatened by internal and external forces. The major internal impediment is their different historical/colonial influences and affiliations; the various chartered institutes in the Caribbean have been unable to agree on a way forward for the integration of regional accountancy since signing an MOU to that effect in October 1988. The major external obstacle is the aspiration of certain colonial and other transnational accounting professional bodies and firms, particularly the ACCA, to continue to retain their accountancy market in the Caribbean. As the wider literature indicates, post-colonialism is often afflicted by conflicts of cultural identity. Williams (1973: 56) notes that: “in each former colonial society, the question of psychological independence and dependence may become a matter of conflict of identity between the two major elite groups of defender and challenger of the colonial system in any matters of post-independence socio-economic development”. Although one might expect that “where groups of people have secured political independence with a single voice, their psychological socio-economic independence would be assured with a unity of purpose” (Nettleford, 1978: 25), this is not always the case, for instance in the absence of a single voice (Norris, 1966), or where political independence has subsequently produced a spectrum of cultural identities (Hall and Du Gay, 1996). Such issues are reflected in the story of the post-independence integration of accountancy in the Commonwealth Caribbean. While the local capitalist elite argue for the onslaught of local capital on colonial and other global capital, the powerful and influential international capitalist elite argue for the onslaught of the colonial and other global capital on the local capital. Bakre (2006a) noted that the international elite appear to have seen the reliance of Caribbean accountancy on colonial and other global professional bodies as a way to continue to protect their capital in the Caribbean.

59 Speaking at the Mayberry Investment Forum at Knutsford Court Hotel, Kingston on 15 February 2012, the Japanese Ambassador to Jamaica noted that theft and security are two major factors considered by Japanese companies when looking for possible overseas investments. Japanese investors always compare the safety situation of potential investment candidate countries with that of their homeland, where they have been enjoying one of the safest business climates in the world. This position was supported by the view of the Jamaican minister of tourism who stated his commitment to tackling major impediments to FDI such as crime, corruption, taxation, and the high cost of electricity (see Jamaican Gleaner, 16 February, 2012).
In addition to the protection of private interest, politics will always be at the centre of economic decisions, such as integrating a regional accountancy profession. This is especially so where these decisions include autonomous professional bodies of a sovereign nation, such as the ICAJ devolving its professional powers to a central professional body like the ICAC. In this case, member institutes may consider regional professional powers too large to be handed to an individual or a group without profoundly pondering the implications. Beyond paying lip service to the benefits of regional accounting integration, colonialism/globalisation influences may cause member institutes to wonder whether the ICAC has the institutional capacities to make regional integration work without any outside assistance. Advocates of the regional integration of accountancy tend to forget that individual institutes were established by national acts of parliament to protect national interests rather than regional ones. Therefore other member institutes may question whether the ICAC would involve all Caribbean people, who should be the beneficiaries of the regional integration decision. In such questions may be found some areas that the quest for integration has ignored; these questions are early tests of pluralism in the integration of accountancy in the Caribbean.

At independence, deep colonial influence could be felt in the development of accountancy in most former British colonies, but some countries such as India, Nigeria, Tanzania, and Kenya, to mention only a few, have cast colonialism aside to evolve post-independence professional bodies that set and mark their respective professional examinations locally. In the Caribbean, concerted efforts to localise post-independence accountancy by the Institute of Chartered Accountants of Jamaica (ICAJ) (see Bakre, 2010) and the Institute of Chartered Accountants of Trinidad and Tobago ICATT (see Annisette, 2010) failed to materialise due to the power and influence of the ACCA loyalist members of the ICAJ and ICATT. Thus, the attempt by the ICAJ to lead the region in establishing an independent professional body devoid of any foreign influence when it could not achieve the same locally seemed to cause suspicion among the other Caribbean chartered institutes. In particular some small-island chartered institutes, such as those of Barbados and the Bahamas that are affiliated with CGA and AICPA, are suspicious that the ICAJ and ICATT, which have affiliation with the ACCA, may be trying to make all Caribbean institutes adopt ACCA examinations under the pretext of regional integration.

During the colonial era, the deep-rooted influence of colonialism in the Caribbean caused the relationship between the Caribbean professional bodies and the UK-based ACCA to be like that of a father (ACCA) caring for its children (Caribbean accountants). After political independence, despite efforts to achieve independence in the accounting profession by the ICAJ and ICATT in particular, the dysfunctional behaviour of some powerful and influential ACCA loyalist members in the ICAJ and ICATT appeared to have inadvertently continued to give the maximum support to the ACCA’s accountancy market control. The powerful and influential members of the ICAC have nurtured an atmosphere of suspicion at the regional University, UWI and have uncritically accepted the post-colonial relationship with the ACCA and other transnational professional bodies, such as the AICPA and CGA. The board members of the ICAC are incapable of seeing alternative courses of action and are only able to appreciate the paths mapped out by these foreign professional bodies, particularly the ACCA, irrespective of whether they are relevant to economic problems in the Caribbean. The aspirations of the powerful and influential elite are conflicted because they want professional independence along with the certainty of attracting international capital. Such conflicts continue to limit their capacity to evolve an independent professional body devoid of any foreign influence, while they also continue to legitimise the post-independence father–child relationship between the ACCA and Caribbean accountants.

At the same time, the ACCA continues to ‘construct’ the ICAC members by making them to feel that they are ‘part’ of the policy-making body of the ACCA, rather than just an outpost of the ACCA, and thus encouraging ICAC members to defend the status quo. In order to continue to cement this relationship, the ACCA appoints its core loyalist member of a Caribbean institute to be a council member of the ACCA. The ACCA pays for the flight of this member to London each year to attend the ACCA council meeting, where he/she becomes a nominal member/spectator, having no vote or power to alter the status quo. The Caribbean representative feels highly honoured by a ‘prestigious’ global professional body, ACCA. On returning home, he/she automatically assumes the task of persuading the council of individual Caribbean institutes and of the regional institute, ICAC, that the best option available to the Caribbean countries to continue to attract international capital, facilitate the growth of the profession, and gain international accreditation, is for the Caribbean accountants to continue to defend the status quo. This is achieved by continuing to embrace the professional examinations of the ACCA, rather than evolving any local or regional examinations. In this context, Petras et al. (1981) argued that, “in fact, the strength of the imperial system in large part rests on the influence and control exercised by the collaborative classes and strata within the imperialist society. The collaborator classes are oriented towards capital accumulation by continuing to defend the status quo, through the use of their power and influence to repress class conflict”. This strategy has enabled the ACCA to continue to control its lucrative Caribbean accountancy market (see ACCA Newsletters, 1999a, b). It has also enabled the local loyalists of the ACCA in the Caribbean countries to continue to protect their individual capitals locally (Bakre, 2010).

Yet it should be recalled that at the inaugural meeting of the ICAC in October 1988, the representatives of each Caribbean institute unanimously declared that they were convinced of the need to establish local institutions to achieve a regional institute capable of conducting its own examinations.60 However, almost 25 years since its establishment, the ICAC still faces the conflict of identity between the local and international capitalist elite that emerged in the profession at independence, and which has been responsible for disagreement on the way forward to achieving the main objective established by the ICAC in 1988. The international capitalist elite who favour maintaining the status quo base their views on the small size of

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60 ICAC Strategic Plan, 1993.
Caribbean society and its limited resources for integrating and funding the ICAC in terms of economies of scale, work force, infrastructure, and institutional capacity, as well as the maintenance of quality standards for international accreditation (Gomez, 2001; Madden, 2000). The local capitalist elite group who are opposed to maintaining the status quo contend that replacing colonial and other foreign accountancy education and examinations with regional accountancy examinations is imperative. This is particularly so in the case of microstates, such as Caribbean societies, which must either pool their resources by cooperating to solve their financial reporting problems or inevitably become the clients of certain colonial or other transnational accountancy professional bodies ad infinitum (Selby, 1987).

The failure of the ICAC to meet its main objective has waxed stronger with exogenous economic conditions, such as the presence of powerful professional bodies (e.g. the ACCA, AICPA, and CGA) in the region, the presence of strong and dominant transnational accounting firms, and the requirement to adopt IFRS under the auspices of globalisation. The more these different chartered institutes in the Caribbean continue to have affiliations with foreign professional bodies, the less likely it will be that a local institute, such as the ICAJ, will conduct local examinations in an individual Caribbean country or that a regional institute, such as the ICAC, will conduct a regional examination. This suggests that if plans for the regional integration of accountancy are to succeed in the Commonwealth Caribbean, they need regional legislative support.

Acknowledgements

The author gratefully acknowledges the intellectual rigour, constructive criticisms, relentless motivation, inspiring advice, helpful comments and suggestions of Professor Sean McCartney and Dr. Suki Sian. I am also very grateful to Professor Martin Laffin and Professor Geraldine Healy for their moral and financial support.

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