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Imperialism and the integration of accountancy in the Commonwealth Caribbean

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Highlights

- â€¢ Impact of Imperialism on the integration of accountancy in the Caribbean is investigated.
- â€¢ Colonialism is responsible for conflict of interest between the two elite in integration.
- â€¢ The UK-based ACCA remains major obstacle to Caribbean accountancy integration.
- â€¢ Regional legislative support is necessary to achieve Caribbean accountancy integration.

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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Keywords

Colonialism; Globalisation; Professionalisation; Integration; Accountancy

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