

History of Accounting Thought: A Perspective of Taxation in West Africa

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Abstract

This study examines the tax and accounting systems in the Asante Kingdom, Yoruba/Oyo kingdoms, and Hausa/Fulani emirates, and identifies their contributions to the historical development of accounting in the region. The study uses qualitative historical research method with secondary data in the form of historical accounts and literature from scholars. These findings demonstrate that there were unique practices for generating income and managing finances in these societies that were influenced by their political, economic, and cultural environments. In the Asante Kingdom methods of recording data were by oral means, gold measure, market tolls, and tribute. The Yoruba/Oyo kingdoms used market taxes, tributes, cowry trading and palace officials as a way of collecting revenue. Hausa/Fulani emirates, meanwhile, adopted Islamic tax and accounting methods, Arabic script and writing, and Arabic-trained scribes and treasury officers to their fiscal systems. These findings reveal the presence of a variety of organised accounting and taxing systems prior to colonialism. The study concludes that the recognition of those indigenous systems can be done to give an expanded and more inclusive knowledge of accounting history and contribute to the decolonisation of accounting knowledge by granting historical recognition to West Africa.

Keywords: Accounting History; Asante; Hausa/Fulani; Taxation; Institutional Theory; Postcolonial Theory; Taxation; Yoruba.

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INTRODUCTION

The coverage of the history of accounting and taxation has been restricted to the Western world and to the history of certain schools of thought or methods of accounting. The impression one gets is that all forms of accounting, taxation inclusive evolved in the Western world and were taken to other parts of the world by colonizers. The history of accounting, thought, taxation is therefore, mostly traced to the time the Western colonizers arrived in Africa. Pre-colonial fiscal systems and methods of taxation, as well as their accounting systems, were all dismantled by the colonisers. As a result, the history of accounting thought and taxation in Africa has been told largely in terms of the development of Western accounting practices and their introduction and institutionalisation during colonialism. This approach may lead to the neglect of the existing systems of accounting, bookkeeping and fiscal management among different African communities prior to colonialism. Prior historical research has established that the Igbo have practised accounting since time immemorial with notched, marks, counters along with stored goods as evidence to record and measure wealth (Onuoha & Enyi, 2019). Likewise, the study of the Ashanti Empire shows that prior to the coming of the Europeans, African political structures had already developed systems of organised taxation, collection of revenue, and controls over public resources (Afosa, 1985). Annisette (2006) also believes that accounting history should be expanded to encompass neglected societies and practices, such as an ancient Yoruba practice. More recently, Tawiah et al. (2022) studied pre-colonial accounting practices as well as the lasting effects of colonial institutions on the development of accounting in sub-Saharan Africa. These studies demonstrate that accounting history must be recognized not only as the evolution of the western accounting system, but also as different systems of counting, recording, managing resources, collecting taxes, and keeping accountable developed in African societies based on their economic, political, and social needs. History of accounting thought should therefore be viewed from a global perspective and not from the narrow Western perspective which most authors have adopted.

This study seeks to explore and examine the ways in which taxation and proto-accounting in pre-colonial West Africa worked. There were many great and powerful kingdoms, empires and even city states, all with their unique systems and ways of ensuring that all their citizens contributed their fair share. The study aims to examine three of these powerful kingdoms and empires in detail, the Asante Kingdom of Ghana, the Oyo Empire in what is today southwestern Nigeria, as well as the Hausa/Fulani emirates in Northern Nigeria.

A look at the different types of taxation used in these independent pre-colonial West African states gives an idea of the different accounting systems and methods of taxation used. Additionally, the study identifies the role of taxation, governance and trade in the early development of accounting. Under governance, societies needed to finance governance operations and activities, which were genuinely funded through taxation. Accounting for this taxation thus triggered accounting thought.

This study therefore examines the accounting history by focusing on the taxation systems among the *Asante*, *Yoruba* and the *Hausa/Fulani* precolonial West African societies; and make a comparative analysis of the different types of taxes these societies used. This paper is organized as follows, with the remainder of this paper dealing with the remaining six cases. In section 2, the conceptual review of taxation and tax systems in pre-colonial West Africa is presented. In the theoretical framework presented in Section 3, the relationship between fiscal practices, governance structures and the institutional setting of societies studied is explained using the Institutional Theory. The research methodology outlined in section 4 is a qualitative

historical method and the secondary sources of information are also discussed. Part 5 contains the historical analysis of the taxing and accounting systems in the Asante Kingdom, the Yoruba Kingdom and the Hausa-Fulani Emirates. A comparative analysis of the three fiscal systems is presented in Section 6, which singles out their similarities, differences, and contributions to accounting history. The results of the study and the contribution to knowledge are discussed in Section 7, and recommendations are given in Section 8. Lastly, Section 9 presents the study's limitations and future research recommendations.

CONCEPTUAL REVIEW

Tax and Taxation

Taxes are generated for governments either in cash or kind to enable them carry out services for citizens and for the maintenance and control of institutions. In pre-colonial West Africa, taxation and other forms of revenue collection supported administration, public works, defence and the maintenance of political institutions (Law, 1977; Last, 1967). Tax is a compulsory levy imposed by government on individuals, businesses and other taxable entities to generate revenue for the provision of public goods and services and the performance of governmental functions. (Agbetunde et al., 2020)

History has it that pre-colonial African communities organised themselves to manage their financial resources and other affairs. This organizational framework was anchored on political power and management of economic activities of various communities. Thus, in pre-colonial West Africa, the practice of taxation was entrenched in the various traditional institutions and structures of governance. (Law, 1977; Last, 1967)

In its earliest form, the normal meaning of the term 'taxation' is broadened to include all types of revenue collection by a society or state. This can be in the form of regular tribute in the form of goods and services or cash; market and trade taxes in the form of fees and in the form of tolls on roads and bridges as well as on caravans; labour conscription in the form of public works, military service, and working for the king's or state's lands; fines and other judicial revenue, collected by the state from those who have committed offences against the state or the community or even against other members of the community.

Before the advent of colonialism, West Africa saw a number of different types of taxes imposed on trade. In the Yoruba speaking areas of south-western Nigeria, duties were collected on trade at toll-gates and the revenue was a source of income for the political authorities and chiefs. The raising of these tolls was closely linked to commercial activities and organisation of trade (Falola, 1989). Sokoto Caliphate also established administrative and fiscal systems in northern Nigeria which facilitated the political and religious structures of the state (Last, 1967).

Taxation and other sources of state revenue varied between societies and historical periods as well as trade levies. In the Islamic fiscal system of Sokoto Caliphate, Zakat was a compulsory tax on the eligible assets, while Jizya and Kharaj belong to specific types of taxes in the Islamic government system (Last, 1967). The following uses of the practices represent a variety of money-making methods in pre-colonial West Africa. Specific allegations of forced labour in connection to public works or military service, or fines levied through judicial means, however, must be backed by historical evidence before they can be cited as confirmed practices throughout the region.

Finally, in Islamic states, there existed Zakat (obligatory almsgiving by individuals of their wealth), Jizya (a tax paid by non-Muslims to the Muslim ruler) and Kharaj (a tax on crops and land by non-Muslim subjects). (Last, 1967)

THEORETICAL FRAMEWORK

The study will rely on the Institutional Theory (IT) of accounting, particularly the sociological version of the theory associated with DiMaggio and Powell (1983) and Meyer and Rowan (1977). The IT of accounting views organizations and their accounting systems as being embedded in larger social systems, including institutions, and argues that the nature of the accounting systems that organizations develop and employ are not solely determined by technical considerations. Rather, organizations develop and employ accounting systems that are deemed to be legitimate within the broader social and institutional environment in which they operate. Thus, the study examined the fiscal practices of pre-colonial West African states and contended that these practices were integral to, and sustained by, the broader cultural, religious, and political systems of the various societies in the region. For instance, the stool system of government in the Asante Kingdom made the collection of tribute and the organization of labour for public purposes legitimate functions of the stool authority. The Oba's sacred kingship and palace in Yoruba city-states similarly made the collection of various forms of taxes and other revenues from subjects and subjects' communities a legitimate function of the ruler and his officials. Similarly, the Islamic *Shari'a* in the Hausa–Fulani emirates made the collection of *Zakat*, *Jizya*, and *Kharaj* not only legitimate but also a religious obligation that had to be collected and distributed in accordance with the prescriptions of the *Shari'a* by the rulers and their officials.

For the Asante, Yoruba and Hausa–Fulani emirates, the most important institutions that framed the manner in which their fiscal systems were organized and managed were the stools, palaces and emirates. It was the stool of the *Asantehene* that legitimized his office and provided the basis upon which he could demand tribute from his subjects and organize their labour. The kingship of the Oba, and the palace bureaucracy provided similar basis for the organization of tax obligations among the Yoruba, with charges such as *owó ori*, and *owó ilẹ* being two of the many obligations that were levied on subjects of Yoruba city states. Similarly, in the Islamic states of the Hausa–Fulani emirates, the ultimate source of authority was that of the *Sharia* or Islamic law. All taxes were therefore managed and organized through the medium of the emirates.

Postcolonial Theory

This focuses on the production of knowledge about colonized societies, who make their knowledge count as evidence, and how Eurocentric categories make the indigenous practices invisible and/or primitive (Said, 1978; Spivak, 1988). Postcolonial readings have questioned the idea of accounting as synonymous with double entry bookkeeping, and also the assumption that accounting in Africa started with the introduction of the colonial period (Annissette, 2006; Sy & Tinker, 2006), as well as the issue of how colonial taxation was implemented to make the colonial subjects governable (Bush & Maltby, 2004; Tawiah et al., 2022). Theory is applied here in three ways: first, to allow for the legitimate consideration of pre-colonial taxation as a legitimate subject of accounting history; second, to read colonial-era and external observers' accounts of these societies with a critical sense because they also are products of the colonial encounter; and third, to compare the three systems of taxation without ranking them on a “western” scale. Reflexivity is also a component of a postcolonial reading. A recovering

indigenous fiscal system does not imply that these are endorsed as coercive elements, such as the use of enslaved labour or labour conscription, which is documented in the sources and is mentioned where appropriate.

Conceptual Framework

The conceptual framework in Figure 1 illustrates how institutional structures regulative, normative and cultural-cognitive shape and legitimise taxation in the Asante, Yoruba and Hausa/Fulani societies. These fiscal systems generate proto-accounting practices involving measurement, recording, custody, reporting and accountability. Their outcomes influence state capacity, institutional legitimacy and the recognition of indigenous accounting history. A postcolonial perspective guides the analysis, while colonial reconfiguration remains outside the study's scope.

The analysis is guided by four propositions:

P1: Fiscal structures reflect each society's dominant legitimating institution: the stool, sacred kingship and palace, or Sharia.

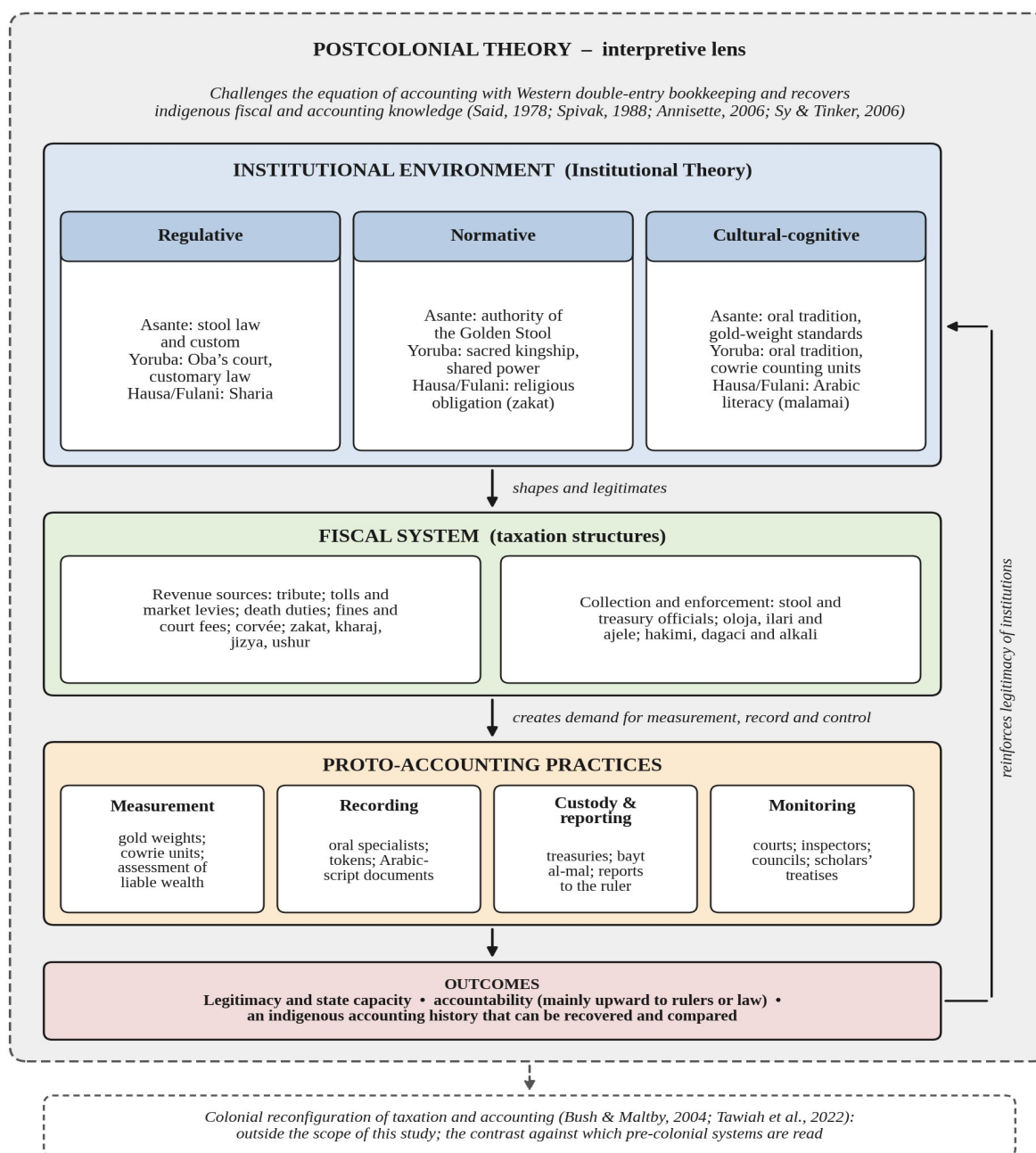
P2: Record-keeping methods reflect available cultural and institutional resources rather than a hierarchy of accounting superiority.

P3: Accountability mechanisms, including courts, councils and hierarchical reporting, are embedded in existing institutions and help legitimise taxation.

P4: A postcolonial perspective recovers indigenous accounting practices obscured by historical narratives that equate accounting exclusively with written double-entry bookkeeping.

Figure 1: Conceptual framework linking the institutional environment, fiscal systems and proto-accounting practices in pre-colonial West Africa

Note: The arrows show the direction of influence assumed in the study. Source: Author-generated (2026). The figure is the authors' own construction and is not adapted from a single source; it draws on DiMaggio and Powell (1983), Meyer and Rowan (1977) and Scott (2014) for the institutional pillars, and on Annisette (2006), Bush and Maltby (2004) and Sy and Tinker (2006) for the postcolonial reading.



METHODOLOGY

This study make use of the qualitative historical approach that has been popular in studies relating to history and it rely more on secondary sources. These sources of data include some of the scholarly books and articles, and also include some of the anthropological studies relating to the tax systems of the various pre-colonial West African societies that were studied in this work.

To analyse various tax systems in the region, four key criteria were used for each system studied. These are the political and economic structures that the various taxes used to support, the nature and manner of collection of the various taxes, how records were kept for the various taxes, and by whom collection and enforcement of the various taxes were conducted.

HISTORICAL ANALYSIS OF WEST AFRICAN FISCAL SYSTEMS

The Asante (Shanti) Kingdom of Ghana

With a population of millions of people, it comprised a vast number of gold mines, and it was the focal point of the kola nut trade across Africa. The empires were founded by *Osei Tutu I* in 1701, and, in addition to the king, a long line of Asantehene followed him including *Opoku Ware I* (1720–1750), *Osei Kwadwo* (1764–1777), *Osei Bonsu* (1801–1824) and *Kwaku Dua I* (1834–1867), to name but a few. Under their leadership, the dual-box treasury of Adaka Kesie and Apim Adaka containing gold dust, and the manner in which taxes were to be apportioned amongst the various subject groups were all developed (Wilks, 1975; McCaskie, 1995).

At the heart of the *Asante* kingdom was the Golden Stool or *Sika Dwa Kofi* (symbol of the divinity that had founded the empire) which was housed in the capital city, Kumasi, by the *Asantehene* (king). The Asante were a very centralised kingdom with the Golden Stool being the pinnacle of power in the kingdom.

The Asante economy was centered around gold. Gold was used for buying and selling of commodities and also for saving. The gold was measured and accounted for by use of gold weights. These weights were of fixed values and were of local origin. They were used by merchants and tax collectors in the transactions of gold. The system of weights and measures of the Asante is known as *abrammuo*. The homegrown system of gold weights and measures is one of the remarkable accounting achievements in Africa. The digging and panning of gold in various parts of the region by the Asante not only generated wealth for the rulers and the subjects but also influenced the structure of the financial system of the kingdom.

Taxation Structures

Tribute was the major tax collected by the Asante state. The tributes were in the form of gold, slaves and other valuable items collected from subject chiefs and from conquered areas. Each area collected what it could afford to pay and the amount was negotiated at the time the area was brought under the control of the Asante state. The tribute was very serious and if it was not paid, the *Asantehene* would send troops to collect it and the matter was seen as a political issue.

Another form of tax by which the Asante did collect revenue is the extraction of the property of every deceased person in the empire in the form of death duties or *awunnyade* (Rattray, 1929; McCaskie, 1995). The Golden Stool also exacted a form of tax or toll from every trader who passed through the markets of the empire in the form of *adwam* or road tolls (Wilks, 1975; McCaskie, 1995). It is worthy to note that, in addition to these tributes, the Golden Stool also exacted *corvée* or forced labour from the various subjects of the empire in the form of apportioned work on various projects such as road clearing, bridge building, palace maintenance, and even as part of the empire's military campaigns (Rattray, 1929; McCaskie, 1995).

Asante rulers required all able-bodied men to perform *corvée* labour. In times of war *corvée* was used to increase the size of the armed forces, while in peacetime it was used for a variety of tasks such as clearing new land for gold mining, maintaining buildings, repairing roads and bridges, etc. Although the *corvée* was often grueling and exploitative, it provided a constant supply of free labour to the state, which could be deployed as needed (Rattray, 1929; McCaskie, 1995). As a result, the Asante constructed a sophisticated fiscal system which utilized gold, goods, and a large amount of labour in order to finance the empire.

Record-Keeping and Accounting Practices

The Asante, were an oral society who relied on people and objects to account for and record information. In the stool's treasury, the royal scribes, known as *ahenkwa*, memorized and passed on lists of items such as outstanding tribute, unpaid debts, court cases and their outcomes. To complement reliance on memory, information was recorded by writing on objects, such as walls, leaves, sticks, skins and even human bodies. Oral records of transactions and items of wealth were also kept for long periods of time. The *Ahenkwa* were able to recite long lists of information in detail including information relating to disputes that had taken place in the court. Information relating to tribute that was due from various parts of the kingdom were also checked from the lists kept by the *ahenkwa*.

The Asante used to create a system of weights made from gold of various sizes all made from the same metal and of exact weight. These weights were used to measure the gold dust used for trade. (Ofosu-Mensah Ababio, 2010; Bowdich, 1819). Gold weights were often carved with images and were made in a variety of shapes and sizes. Each weight was of a fixed size and would represent a fraction or multiple of a peredwan (a standard unit of gold). For example a 1/8 peredwan weight would represent 1/8 of a peredwan of gold. These weights were often used in conjunction with the gold dust to measure the value of trade goods. The weight of the gold would be agreed upon before the transaction and the gold dust itself would serve as proof of the transaction. Both parties to a transaction would be able to reference the transaction at a later time if necessary.

It would have required a sophisticated system of inventory or stock control in order to keep track of the stores of gold dust in the treasury of the Golden Stool. Although no Asante account books have been found, the historical evidence suggests that there was a well-organised accounting system in place with accurate gold measurement and record keeping. (Ofosu-Mensah Ababio, 2010; Bowdich, 1819).

Similarly, a rough form of budgeting was practiced in Asante military campaigns. The leaders of the army of campaigns estimated the number of days that the expedition was going to last and the amount of provisions, etc., equipment, and animals that would be needed for that period. This would be calculated and the necessary provisions and equipment would be gathered from the state's collection of resources. The amount of resources that would be available for the campaign from the state's collection of tribute would be calculated and the army would set out with the available resources. The results of the campaign would be reviewed after it had ended.

The Yoruba Kingdom of Nigeria

Political and Economic System

The Yoruba are a very notable people in history. Prior to the advent of the Europeans in the area now known as Nigeria, the Yoruba resided in a number of very large and densely populated cities that were ruled as independent kingdoms or city-states. The spiritual capital of the Yoruba is Ile-Ife, but other political and military kingdoms of the Yoruba include Oyo, Ibadan, Ijebu-Ode, and Abeokuta. The kings of Oyo, known as the Alaafin, ruled from the sixteenth century until the end of the nineteenth century, with such notable rulers as Ajagbo (c. 1600–?) and Abiodun (1770–1789) and Aole (1789–96). Other rulers of Yoruba city-states included the Awujale of Ijebu, Olubadan of Ibadan, and the Ooni of Ife. They ruled at different times, and the domains of the various rulers fluctuated greatly over time.

The kingdoms of the Yoruba were not merely centres of politics and warfare but were also centres of trade and craftsmanship. The kingdom of Oyo was perhaps the greatest centre of trade in all of Yorubaland, bringing together the markets and guilds of craftsmen of a very large area.

Markets and their associated systems were set up to take advantage of trade within the region and with the rest of West Africa. There were daily morning and night markets known as Oja Aro and Oja Ale respectively. There was also periodic market known as Oja ororun. As a result, the region was integrated into the larger economy of the African continent (Law, 1977; Smith, 1969; Falola & Heaton, 2008). Prominent among the products traded are clothings, art works, food items.

The Yoruba city-states conducted their governance and tax collection in distinct contrast to the Asante system of tribute collection and centralized rule of the Emperor and his officials. Each Yoruba city-state was governed by an Oba, supported by influential Chiefs, Guilds, powerful women's Market Associations, and various religious cults. Various interests interacted and influenced each other to determine governance of the city-state. Thus, the system of governance of Yoruba city-states was not a dictatorship of the type practiced by the Asante Empire in the period under review. It was a system in which power was shared and in which all interests were accommodated. Thus, unlike the Asante system in which the emperor and his officials were the sole recipients of tribute collected from subject communities, in the Yoruba kingdom, 'all interests were accommodated in the process of governance' (Law, 1977).

Taxation Structures

Taxes on markets (oja) were the mainstay of the revenue of the Yoruba emirates. The market followed a four-day cycle with four days of market in a week in each town. These markets formed the core of the economy of the region and levies were collected by market leaders (oloja) appointed by the Oba. These market taxes varied depending on the nature of goods being sold as well as the quantity and value of the item(s) that were being traded. Therefore, the rate paid by a trader would depend on the market taxes levied by the particular market (oja) (Law, 1977; Smith, 1969).

Isakole was also collected from various subordinate villages and consisted of products like food, clothing, handicrafts, and labour, similar to what was collected in the Asante state. The prime Oyo Empire collected cowries, the principal medium of exchange at the time, and even slaves from conquered territories. Tributes were regularly collected by the royal messengers known as the Ilaris and Emeses. They were not only tax collectors but also served as a census officials and intelligence agents, who provided the Oba with information on the affairs of the subordinate towns and the amount of tribute due from them (Law, 1977; Smith, 1969).

Also, court cases that involved issues of injury, debt, property and inheritance were dealt with in the *Oba's* court. These cases generated money for the state in the form of fines and fees, and there were rules and customs that governed how these issues were resolved. Judicial systems for settling disputes regarding parties' property, inheritance, debts and other serious issues were not the same in all Yoruba communities, and in some communities the Oba's court was the final court of appeal. These courts have the power to levy fines and other penalties, and judicial fees and fines were sources of revenue for rulers and their officials (Olaoba 1997; Falola 1989).

Afin (palace) was administered through a number of officials, and the Oba was not left to his own devices to manage his empire. The *Oyo Mesi* (Oba in council) in Oyo for instance were officials who managed the various aspects of government including revenue, markets and the royal treasury. By distributing the fiscal responsibilities of government through a number of offices, the system was able to ensure that no single individual was able to amass too much power or to embezzle too much funds meant for the government (Law, 1977; Smith, 1969).

The *Ilari* system (royal messengers) of the Oyo Empire of Yorubaland was used by the *Alaafin* of Oyo to collect duties and fines from various regions within the empire. Members of the *Ilari* were marked with distinctive tattoos on their bodies and were feared by local rulers of the various towns and villages within the empire. The *Ilari* were used as a means of monitoring local economies, the collection of tribute from towns and villages, and as agents of the *Alaafin* to govern the various regions of the empire. In essence, the *Ilari* functioned as tax inspectors and field auditors.

At first, the Yoruba kept few written records of their transactions. Oral tradition was mainly used to keep track of the state's information including genealogies, cases and tributes due. Palace historians, the *aroko*, and praise poets, (oriki chanters), told stories of the past events of a kingdom and its rulers. In terms of money, cowrie shells were the medium of exchange. Cowries were counted in bundles of forty, which were used to record large amounts of money (Law, 1977; Smith, 1969). Money that entered the palace in the form of tribute, taxes or fines, was often distributed back to the community in the form of gifts or patronage during royal festivals and other ceremonial obligations. These events were planned and administered by the palace in accordance with custom and in accordance with the anticipated sums required to stage the events. Markets, festivals and rituals were a regular part of life in a Yoruba kingdom and were a constant drain on resources, which were required to be gathered on a regular basis (Law, 1977; Smith, 1969).

The Hausa/Fulani Emirate System of Northern Nigeria

Political and Economic System

The Hausa/Fulani emirate system was established as a result of the Sokoto Jihad led by Usman dan Fodio against the existing Hausa, Bornu and other smaller kindoms in the area between 1804 and 1808.

The system established by the leader of the Jihad for about a decade (1804–1817) after the conflict, was one of the most advanced in terms of fiscal organization and administrative structure in sub-Saharan Africa. Usman dan Fodio, who ruled from 1804 to 1817, was succeeded by Sultan Muhammed Bello (1817–1837). In Kano, Emir Ibrahim Dabo (1819–1846) succeeded in establishing the emirate while Emir Abdullahi dan Gwamna established the Zaria emirate in the early 1800s

The Fulani brought Islamic rule and an highly effective system of government and revenue collection to Northern Nigeria (Last, 1967).

By the time the jihad had ceased, thirty odd emirates had been brought under the Sokoto Caliphate. Emirs, who reported to the Sultan of Sokoto, ruled their respective emirates. They were supported by a hierarchy of district heads (*hakimi*), village heads (*dagaci*) and ward leaders, each of them had specific roles to play, particularly in relation to tax collection and the administration of their respective areas. The emirate capitals, particularly Sokoto, Kano, Zaria

and Katsina, had evolved into major centers of trade and commerce, and Emirs would have been fully aware of the value of agriculture and crafts as well as the wealth of forests to the south of the Sahara Desert.

These centers were bustling with trade in all sorts of crafts and farm produce (Last, 1967).

Islamic Taxation: Zakat, Jizya, and Kharaj

Taxation in the Hausa/Fulani emirates was conducted in accordance with the provisions of the Islamic law or Shariah. Three of the major taxes in the emirates were *Zakat*, *Jizya* and *Kharaj*. All of these were implemented in accordance with the provisions of the Islamic law and were administered through the appropriate structures (Last, 1967).

Zakat is an annual obligatory tax on all Muslims who possess wealth above a minimum threshold. The rate for each class of wealth is set, and the amount of tax payable is calculated accordingly. The spirit of *Zakat* has always been commensurate with the spirit of giving to God and as such there has been high compliance with the rate payable by all Muslims (Last, 1967).

The *Jizya* or ‘head tax’ on non-believers was regulated by the Quran and stipulated that non-believers must pay a tax or ‘tribute’ in exchange for the protection of their lives and property. This tax was flexible and determined by the amount which the non-believer could afford to pay (Last, 1967).

The land tax or *Kharaj* was the produce of the land collected in the form of a percentage of the actual produce of the land whether in kind or in cash. All these therefore formed a solid and broad fiscal base through which the emirate was able to carry out its administrative functions and also provide for the welfare of its citizens.

The emirates of the Hausa/Fulani states of Northern Nigeria were able to mobilize their revenue from other sources also. Gado (estate or property tax), *Ushur* (customs and excise duty on trade), and a host of market levies and charges. The end result was that, as a fiscal system, the emirates were able to amass considerable wealth and utilize same for the corporate good of the community (Last, 1967).

Written Records and Fiscal Administration

The Hausa/Fulani system of government was an advanced fiscal system that utilized written documents for record-keeping and administrative purposes. Many of the malamai (scribes) were products of the post-Jihad period when Arabic became their official language. They were responsible for recording and disseminating official documents, legal papers, and correspondence within the various emirates (Last, 1967).

There were treasuries set up in each of the emirates. These were known as Beit al-Mal, and were in charge of collecting, recording and spending revenue. In case of disputes relating to money and related issues, the *Alkali* or Islamic judge were involved, particularly in regards to taxation, *Zakat* distribution and such like. The records of the courts had real weight, and the whole process maintained a sense of fiscal discipline and the means of checking the way in which moneys were being spent by officials (Last, 1967).

Another class of administrators including district heads of the emirate (hakimi) and below would report regularly to their Emirs on collection and, these reports would be forwarded to the Sultan in Sokoto. Written records would be kept of fiscal activities at the various levels of

administration of the emirate. Checks of fiscal excesses and malpractices were also maintained by Islamic scholars who authored and circulated treatises that provided a set of rules on administration as well as served as reminders to the rulers and their administrators on the maintenance of fiscal discipline (Last, 1967).

The collection and distribution of *Zakat* was an integral part of Islamic economic administration and involved a process of mobilization and distribution among those Muslims who were eligible for it towards certain accepted categories of recipients. The administration of zakat included identifying the eligible contributors, calculating the amount of *zakat*, collecting and protecting the money and distributing it to the qualified beneficiaries according to Islamic law (Tahir & Oziev, 2018). Authorities were also needed to ensure proper supervision, accountability and public trust in authorities' management of the money. The importance of transparent financial management, correct distribution mechanism and accountability of the collected and distributed funds also underscored in the contemporary studies on zakat institutions (Abdulhameed, 2020; Maisyarah & Hamzah, 2024). The features indicate the incorporation of elements that are relevant to public financial management in general and to the collection of revenue in particular, such as stewardship of money, classification of beneficiaries, allocation of expenditure, accountabilities, etc. But it is necessary to document these in more detail in specific historical periods to establish if formal accounting methods and systematic monitoring were used.

COMPARATIVE ANALYSIS

The three fiscal systems under study have basic similarity of raising revenue through their subjects. However, each system had its own unique institutions for how it accounted for the revenue collected.

Points of Convergence

- **Revenue Diversity and Fiscal Architecture:** Each institution under study did not depend on a single source of revenue to finance their administrations. They had multiple sources of income.
- **Administrative Specialisation:** Each of the territories had a decentralised administrative system in which different officials collected each category of revenue. Separate officials were in charge of accounting, record-keeping, and administering the revenue.
- **Redistributive Logic:** Taxes collected by the Asante, Yoruba and Hausa/Fulani were used for public and community needs. These include roads, military and security, markets and social welfare.
- **Specification in taxes being collected:** All three societies had organised systems for collecting taxes and other forms of revenue. Each jurisdiction has specified forms of taxes being collected. Every stakeholder is aware of taxes payable, who is the payer, the collectors, the recorders etc. The Asante and Yoruba collected tribute, market levies, labour obligations and other charges, while the Hausa/Fulani collected *Zakat*, *Jizya*, *Kharaj* and customs duties. The main purpose was to generate revenue for running the state.

- **Governance Function of Taxation:** Tax revenue was used to finance government administration, defence, public works and other state activities. The Yoruba also used revenue to manage markets and festivals, while the Hausa/Fulani supported welfare and religious institutions. Therefore, taxation was not only for raising money but also for governance, social control and wealth redistribution across the three jurisdictions.
- **Administrative Structure:** Each society had officials responsible for collecting and managing revenue. The Asantehene, Yoruba Oba and Hausa/Fulani Emirs worked through different officials and administrative institutions. These structures enabled the governments to control taxation and manage the revenue collected.
- **Monitoring and Compliance:** The three jurisdictions monitored taxpayers to ensure that taxes and other obligations were properly paid. Officials, courts, oral records and district records were used to monitor tax payments and market activities. These monitoring systems helped enforce compliance with taxation rules.
- **Accountability and Reporting:** Officials of each of them kept records of revenue collected and reported financial activities to their rulers. The Asante and Yoruba relied more on palace administrators and oral record-keepers, while the Hausa/Fulani relied more on written reports. These reporting systems helped promote accountability and supervision.
- **Redistribution of Resources:** Tax revenue was used for public works, military activities, markets, festivals and palace administration. The Hausa/Fulani also redistributed revenue through *Zakat*, welfare programmes and religious institutions. Thus, all three systems used taxation to support public expenditure.

Point of Divergence

The major differences were in taxation methods, record-keeping practices and administrative structures. The Hausa/Fulani mainly used written Arabic records influenced by Islamic administration. The Asante and Yoruba relied more on oral records, traditions and physical objects for record-keeping. ('Ajamī Literacies of Africa, 2023; Endangered Archives Programme, n.d.). Among the Asante, administrative and historical knowledge was preserved through oral accounts, chiefly traditions, and institutional practices, alongside written documents generated through interactions with European trading partners and other administrative authorities (Yarak, 1990). Similarly, Yoruba history was transmitted substantially through oral traditions, including accounts preserved by community historians and elders, although written historical documentation also developed before and during the colonial period (Law, 1984).

Therefore, their accounting practices differed because of their distinct histories, cultures, religions, and administrative systems.

How West African Practices Expand Accounting History

Pre-colonial West African societies had accounting practices before European double-entry bookkeeping became dominant. The Asante gold weights, Yoruba guild taxation and Hausa/Fulani *Zakat* system show early forms of measurement, accountability and fund management. These practices demonstrate that accounting developed in different societies to solve common economic and administrative problems.

Compared with Modern Taxation System

Several traditional West African taxes had similarities with modern taxes such as wealth, income, property, inheritance and sales taxes. For example, *Kharaj* resembles agricultural/property tax, Asante death duties resemble inheritance tax, and Yoruba market tolls resemble sales or excise taxes. Their tax officials and reporting systems also performed roles similar to modern tax inspectors, tribunals and public financial management systems.

What This Means for Decolonising Accounting

Historical West African Fiscal Systems of Taxation are very rich and need to be studied and indeed mainstreamed into the current accounting canon. In so doing, we would be able to shatter forever the illusion of linear Western progress of the development of financial knowledge and its use. The history of tax and, by extension, financial accounting and reporting, is revealed for what it is, a global story that could have evolved independently and indeed did in various parts of the world. The recognition of these historical events and their development opens up perspective in knowledge.

It also enhances mainstream accounting; it particularly furnishes a far broader frame of reference than that typically provided by studies of so-called ‘accounting history’.

It enriches the professional identity of accountants of west African descent as they will know that they have inherited a sophisticated system of accounting from their indigenous roots.

It opens new avenues for research into other areas from non-Western areas of the world and their financial practices..

Comparison with Existing Studies

The findings of this study are in line with the literature that shows the presence of indigenous accounting and financial practices in pre-colonial African societies. During her study of the financial administration of the Asante state, Afosa (1985) has shown that the Asante society had established structures of taxation, revenue collection and management of public resources. The present work builds on this view by making a comparative study of the fiscal structures of the Asante, Yoruba and Hausa/Fulani societies and how these influenced taxation and public finance administration. Likewise Onuoha and Enyi (2019) found indigenous accounting systems among the Igbo in which they used notches, marks, counters and accumulated wealth to record and monitor wealth. While this study was done with a generally non-centralized society, societies with more organized political structures and fiscal specialists are considered.

The results are also congruent with Annisette (2006) who emphasized the need for the acknowledgment of indigenous Yoruba practices in accounting history. Annisette's work was based on one historical practice; the current research looks to three pre-colonial West African states and the fiscal administration of taxation. In addition, the results were consistent with those of Sy & Tinker (2006) who questioned the trend of accounting history being understood in the context of western development especially the double entry bookkeeping system. The findings from the Asante, Yoruba and Hausa/Fulani societies support the claim that accounting history must include practices that have been influenced by indigenous political, cultural and social institutions. These practices are best seen as the precursors to indigenous financial administration or proto-accounting, not necessarily as identical to double entry bookkeeping as it is today. The result also offers a valuable comparison with the studies on colonial taxes. Bush and Maltby (2004) looked at taxation as a means of colonial governance and the

construction of colonial authority in British West Africa. In the current study, on the other hand, fiscal arrangements prior to colonial rule are examined. While they study different periods in history, the results of the two studies indicate an important field of study. Because of the political and social structures in place, pre-colonial taxation might have been legitimate; whereas colonial taxation might have been seen as an imposition from an outside authority. This may be part of the explanation for the opposition to taxes imposed by colonial governments, but additional evidence would be needed to link the legitimacy of pre-colonial tax institutions with opposition to colonial tax policies.

The findings further provide an interpretation of taxation and welfare issues in the Hausa/Fulani society, especially in the context of the Sokoto caliphate. Weiss (2003) spoke about zakat and taxation in the Caliphate, and the importance of Islamic fiscal principles. In the current research, the religious and normative significance of zakat is recognized and recognized welfare goals are separated from the distribution of tax obligations and benefits. That a religious duty to the equitable distribution of wealth exists, however, does not, on its own, prove that the fiscal system was actually equitable. This distinction highlights the need to consider aspects of taxation as a science as well as its historical experience in terms of administration and distributional effects.

CONCLUSION

This study examined the historical accounting thoughts in pre-colonial territories, three kingdoms in West Africa; the Asante Kingdom of Ghana, the Yoruba Kingdom of Nigeria and the Hausa-Fulani emirates of Northern Nigeria, through an in-depth study of the tax collection systems. The study highlighted how the three pre-colonial West African kingdoms employed well-defined “proto-accounting” systems and solved the classic issues of measurement, recording, allocation and accountability in a manner similar to modern fiscal systems and accounting practices.

In conclusion, accounting history is a global field and there is much that can be learnt from the history of accounting in Africa’s societies. Although there have been brilliant contributions to the growth and development of the field of accounting by African civilizations, these have largely been ignored in the accounts. Hence, the need to decolonize the field and give due recognition to the indigenous traditions and practices in accounting developed by various African societies before the advent of colonial rule.

This study contributes to knowledge by offering a comparative analysis of the three accounting systems practiced by the three pre-colonial West African kingdoms within the framework of the accounting literature. It is observed that while the application of the institutional theory within the context of the accounting systems of the three kingdoms offered significant insights, the postcolonial theory provided an even better understanding of the subject matter. Also, there are peculiarities that can be highlighted between the practices of these historical West African societies and the current accounting practices. It is argued that the study offers a theoretically grounded justification for the incorporation of the accounting history of Africa within the global accounting history canon.

Recommendations

In line with the findings from this study, several recommendations are made for possible implementation.

1. **Decolonising Accounting Histories:** Implications for an African Context. Curriculum content of finance and accounting programs in universities and colleges, especially in Africa should be revisited to incorporate historical accounts of indigenous fiscal and accounting and reporting systems in various African societies. For example, the gold weight systems in the Asante kingdom, the fiscal systems managed by the palace in the Yoruba kingdom as well as the system of collection and disbursement of funds in the Hausa-Fulani emirates all make for wonderful learning experiences in a course work ICAN (Nigeria) and ICAG (Ghana) among other professional accounting institutions could consider including indigenous accounting histories in their qualifying examinations for the various professional certifications offered by these organizations.
2. **Adoption of Primary Source Research:** The field of accounting history is yet to systematically explore the large number of primary sources of information that exist in the archives of West and Central Africa. The Arabic manuscript collections at Arewa House in Kaduna and the Islamic Manuscripts Project at Bayero University in Kano for example are repositories of the administrative records of the Sokoto Caliphate. The National Archives of Ghana for instance has a vast collection of early colonial records relating to the fiscal practices of the Asante Kingdom at the time of contact with the British. A systematic research project therefore that brings together the field of accounting history and the primary sources of information in the archives of Africa and the study of the history of the Arab speaking communities of Africa would be most welcome.
3. **Adopting Interdisciplinary Research:** Researching into these systems requires an interdisciplinary approach by historians of accounting, by African historians, by economic anthropologists, by Arabists, by historians of Islam and of postcolonial studies. A variety of funding opportunities may be available for such research including the Global Foundations as well as funding from research councils of various countries in Africa.

Utilising the Regional Research Networks: Establishing a West African Accounting History Network to foster research on indigenous systems of accounting and other related historical topics similar to what the European Accounting Association's History Group does for European accounting history. Such a network will enable researchers working in this area to create a professional community, disseminate findings to one another, and publish their work locally and globally.

Finally, with the knowledge of the strengths of these various historical systems of taxation and other forms of fiscal administration, lessons can be derived for use by stakeholders in Taxation and other areas of public financial management in West Africa today and in the future.

Limitations of the Study and Directions for Future Research

Limitations of the Study

This study has certain limitations that should be considered when interpreting its findings. First, the study adopted a qualitative historical approach based primarily on secondary sources, including books, journal articles, and existing historical accounts. Consequently, the analysis depended on the availability, reliability, and interpretations of previously documented evidence rather than direct examination of original fiscal records.

Second, the study focused on three pre-colonial West African societies: the Asante Kingdom, the Yoruba kingdoms, particularly the Oyo Empire, and the Hausa/Fulani emirates. Although these societies provide useful insights into indigenous taxation and accounting practices, they do not represent the full diversity of fiscal systems that existed across West Africa. Other kingdoms, empires, and trading communities may have developed distinct approaches to taxation, record-keeping, and financial administration that were not covered in this study.

Third, the survival of historical evidence differs across the three societies. For instance, the study identifies the importance of oral traditions, physical objects, and gold weights in Asante accounting practices, as well as the use of written Arabic records in the Hausa/Fulani emirates. However, the absence of surviving formal account books for some of these societies limits the extent to which their accounting procedures can be reconstructed and compared systematically. Therefore, some interpretations of indigenous accounting practices should be understood within the limits of the available historical evidence.

Finally, the study examines historical taxation systems through the conceptual framework of accounting and institutional theory. Although this approach provides insights into the relationship between taxation, governance, and financial administration, interpreting pre-colonial practices through modern accounting concepts may not fully capture the cultural and institutional meanings those practices held within their original societies.

Directions for Future Research

Future research should address these limitations by incorporating primary historical sources, including archival documents, Arabic manuscripts, oral histories, and material evidence relating to indigenous fiscal administration. Such evidence could provide a more detailed understanding of how revenues were assessed, collected, recorded, allocated, and monitored in pre-colonial West African societies.

Further studies should also extend the geographical scope of research to other historical African societies, including the Benin Kingdom, the Kanem-Bornu Empire, and other trading and political communities. Comparative investigations across these societies could establish similarities and differences in their taxation structures, accounting practices, administrative arrangements, and mechanisms of accountability.

In addition, future research could examine how indigenous fiscal systems changed during the transition from pre-colonial governance to colonial administration. This would help clarify which practices were displaced, adapted, or incorporated into emerging colonial revenue and accounting systems. Such research could also contribute to a better understanding of the historical relationship between indigenous financial institutions and contemporary public financial management in West Africa.

Finally, interdisciplinary research involving accounting historians, African historians, economic anthropologists, and scholars of Islamic history could deepen understanding of the relationship between taxation, trade, governance, and accounting thought. Future studies could also investigate how the documented historical evidence can be incorporated into accounting education and professional training. These research directions would strengthen the empirical foundation of African accounting history and contribute to a more inclusive understanding of the global development of accounting.

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