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Decolonising Accounting Education in South African Universities: Integrating Indigenous Knowledge Systems and Local Economic Realities to Promote Social Sustainability and Global Competitiveness

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Abstract:

The decolonisation of higher education has become a significant discourse in South Africa, particularly following the #FeesMustFall movement and ongoing calls for curriculum transformation. Within accounting education, growing concerns have emerged regarding the continued dominance of Eurocentric knowledge systems and international accounting frameworks that often marginalise Indigenous Knowledge Systems (IKS) and local socio-economic realities. This marginalisation limits the capacity of accounting education to contribute meaningfully to social sustainability through inclusive knowledge production, equitable economic participation, and the development of socially responsible graduates. Guided by Decoloniality Theory and Human Capital Theory, this study examines how accounting curricula can integrate Indigenous Knowledge Systems and local economic realities to promote social sustainability while maintaining graduate employability and global competitiveness. This study employed a Systematic Literature Review (SLR) guided by the PRISMA 2020 framework to synthesise peer-reviewed literature published between 2020 and 2026. Data were collected from Scopus, Web of Science, ERIC, Sabinet, and Google Scholar. Thematic analysis was used to identify recurring patterns and emerging themes relating to curriculum decolonisation, Indigenous Knowledge Systems, social sustainability, and accounting education. The findings revealed five dominant themes: the continued dominance of Eurocentric curriculum structures; increasing demand for contextualised accounting education; recognition of Ubuntu-based ethical principles; educator preparedness challenges; and growing support for hybrid curriculum models integrating local and global perspectives. The review found that integrating Indigenous Knowledge Systems, Ubuntu ethics, and local economic realities can enhance curriculum relevance, promote social inclusion, strengthen ethical accountability, and improve graduate preparedness for diverse socio-economic environments. The study further proposes a contextualised accounting curriculum framework that balances Indigenous Knowledge

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Systems, local economic realities, social sustainability objectives, and internationally recognised accounting competencies. The study recommends curriculum redesign, educator professional development, institutional support for curriculum transformation, and stronger collaboration among universities, communities, policymakers, and professional accounting bodies. The findings contribute to ongoing debates on curriculum transformation and provide practical insights for developing socially sustainable, contextually relevant, and globally competitive accounting education in South African universities.

Keywords:

Decolonisation, Accounting Education, Indigenous Knowledge Systems, Social Sustainability, Curriculum Transformation, South Africa, Global Competitiveness

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Introduction and Background

Globally, higher education institutions have increasingly engaged in debates surrounding decolonisation, curriculum transformation, epistemic justice, and sustainable development. In postcolonial societies, universities are being challenged to move beyond the dominance of Western knowledge systems and develop curricula that are inclusive, contextually relevant, and responsive to local realities. Such transformation is increasingly recognised as a critical component of social sustainability because education plays a central role in promoting social inclusion, equitable access to opportunities, ethical citizenship, and sustainable socio-economic development. In South Africa, these debates gained prominence following student movements such as #RhodesMustFall and #FeesMustFall, which called for the transformation of higher education and questioned the continued dominance of Eurocentric knowledge traditions within university curricula (Heleta, 2016; Le Grange, 2016; Mbembe, 2016).

Within South African universities, curriculum transformation has become an important strategy for addressing historical inequalities, promoting epistemic justice, and enhancing educational relevance. However, research suggests that many transformation initiatives remain policy-driven with limited practical implementation (Luckett, 2022; Shay, 2021). Colonial legacies continue to influence educational content, teaching approaches, and institutional practices, often limiting the inclusion of indigenous perspectives and local knowledge systems. As a result, universities continue to face challenges in developing curricula that simultaneously advance social sustainability, local relevance, and global competitiveness.

Accounting education presents a unique challenge within these debates because it operates within both local and global contexts. Accounting programmes are largely guided by international standards, accreditation requirements, and professional frameworks designed to support graduate employability and participation within global labour markets. While these frameworks contribute significantly to international competitiveness, they often provide limited engagement with local socio-economic realities and African perspectives (Moloi, Marwala & Ajibade, 2020). Consequently, accounting curricula may inadequately prepare graduates to address the social, economic, and ethical challenges that characterise many South African communities.

South Africa's economic environment is characterised by diverse forms of economic participation, including informal businesses, township entrepreneurship, cooperatives, community enterprises, and indigenous economic practices shaped by principles of Ubuntu, collective responsibility, and community participation (Rogerson, 2021; Metz, 2023). These economic activities play a significant role in employment creation, poverty reduction, local economic development, and social sustainability. However, despite their importance, such realities remain underrepresented within many accounting

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curricula. This disconnect may limit students' understanding of the socio-economic environments in which they are expected to operate as future accounting professionals.

Indigenous Knowledge Systems (IKS) offer opportunities to contextualise accounting education by incorporating local knowledge, cultural values, ethical perspectives, and lived experiences into teaching and learning. Integrating IKS does not seek to replace internationally recognised accounting standards but rather to promote epistemic diversity, curriculum relevance, and socially responsive education (Maringe, 2021; Ndlovu-Gatsheni, 2021). Through the inclusion of Indigenous Knowledge Systems and local economic realities, accounting education can contribute to social sustainability by developing graduates who are technically competent, ethically grounded, socially responsible, and capable of supporting inclusive economic development.

Therefore, decolonising accounting education presents an opportunity to create a more inclusive and contextually responsive curriculum that promotes social sustainability while maintaining global competitiveness. By integrating Indigenous Knowledge Systems, local economic realities, and internationally recognised accounting competencies, South African universities can contribute towards the development of accounting graduates who are equipped to participate effectively in both local and global economies while advancing broader goals of social justice, community development, and sustainable economic participation.

Problem Statement

Although curriculum transformation has become a priority in South African higher education, challenges remain in translating transformation policies into meaningful curriculum reform. Despite increasing calls for decolonisation, many transformation initiatives remain policy-driven with limited implementation at disciplinary and pedagogical levels (Shay, 2021; Luckett, 2022). Within accounting education, curricula continue to rely heavily on Eurocentric frameworks and imported educational models shaped by global accounting standards and traditions (Moloi, Marwala & Ajibade, 2020). Consequently, universities face the challenge of balancing local transformation needs with international competitiveness and professional recognition.

Accounting curricula in South African universities largely emphasise international accounting standards, Western theories, and global business practices. While these approaches support graduate mobility and employability, they often fail to adequately reflect local socio-economic realities and African perspectives (Maringe, 2021). As a result, Indigenous Knowledge Systems (IKS), Ubuntu values, informal economies, township entrepreneurship, and indigenous business practices remain underrepresented despite their significance within South African society (Rogerson, 2021; Metz, 2023). This disconnect may limit students' ability to relate academic knowledge to local contexts and practical realities.

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Furthermore, limited research exists on practical approaches for integrating Indigenous Knowledge Systems into accounting curricula without compromising global standards and professional expectations (Ndlovu-Gatsheni, 2021). Therefore, this Systematic Literature Review seeks to address this gap by exploring how Indigenous Knowledge Systems and local economic realities can be integrated into accounting education in South African universities while maintaining global competitiveness.

Research Aim and Objectives and Research Questions

The study aims to explore how Indigenous Knowledge Systems and local economic realities can be integrated into accounting education in South African universities while preserving global competitiveness.

Specific objectives are to:

- Examine literature on decolonisation in South African higher education.
- Identify indigenous knowledge perspectives applicable to accounting education.
- Investigate local economic realities relevant to accounting curricula.
- Explore strategies for balancing local relevance and global standards.
- Develop recommendations for curriculum transformation.

Research Questions

Main question:

How can accounting education in South African universities integrate IKS and local economic realities without compromising global competitiveness?

Sub-questions:

- What themes emerge regarding decolonisation of accounting education?
- How can IKS contribute to accounting curriculum reform?
- What local economic realities should inform accounting education?
- How can universities balance local responsiveness and international relevance?

Literature Review

Decolonisation and Higher Education Transformation

Decolonisation is increasingly viewed as a process of challenging colonial structures and reducing the dominance of Eurocentric knowledge systems within higher education (Ndlovu-Gatsheni, 2021). In South Africa, debates on decolonisation intensified after the #RhodesMustFall and #FeesMustFall movements, which highlighted inequalities and questioned the continued dominance of Western

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knowledge traditions in universities (Mbembe, 2016; Le Grange, 2016; Heleta, 2016). Recent studies suggest that curriculum transformation should move beyond content inclusion toward broader epistemic diversity and curriculum responsiveness.

Indigenous Knowledge Systems and Curriculum Relevance

Indigenous Knowledge Systems (IKS) refer to locally generated knowledge developed through cultural practices and community experiences (Maringe, 2021). Literature highlights that integrating IKS into higher education enhances curriculum relevance by connecting academic content with students lived realities. Incorporating indigenous perspectives may strengthen contextual learning and promote inclusive curriculum transformation (Luckett, 2022).

Coloniality within Accounting Education

Although accounting is often regarded as a technical discipline, scholars argue that it reflects historical and social influences rooted in Western traditions (Annisette & Prasad, 2017). Current accounting curricula continue to prioritise international standards and Western business practices, often overlooking African perspectives and local economic realities (Moloi et al., 2020). This may create a gap between academic knowledge and practical local contexts.

Ubuntu Ethics and Accounting Practice

Ubuntu is an African philosophy emphasizing interconnectedness, collective responsibility, and social wellbeing (Metz, 2023). Recent literature suggests that Ubuntu can enrich accounting ethics education by promoting values beyond individual accountability and profit orientation. Integrating Ubuntu principles may strengthen socially responsive and ethically grounded accounting practices (West, 2022).

Local Economic Realities and Accounting Education

South Africa's economy includes informal sectors, township entrepreneurship, cooperatives, and community-based enterprises that play important socio-economic roles (Statistics South Africa, 2023; Rogerson, 2021). However, these realities remain underrepresented in accounting curricula. Scholars argue that incorporating local economic contexts can improve curriculum relevance and assist students in connecting theory with practical socio-economic environments (Moloi et al., 2020).

Global Competitiveness and Curriculum Internationalisation

Accounting education operates within a global environment requiring graduates to possess competencies aligned with international standards such as IFRS and broader professional skills (International Federation of Accountants, 2023). Literature suggests that curriculum transformation should not position global standards and local relevance as competing goals. Instead, integrated

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approaches combining international competencies with contextual responsiveness may provide a balanced pathway toward decolonised accounting education (Maringe, 2021).

Theoretical Framework

This study adopts an integrated theoretical framework combining Decoloniality Theory and Human Capital Theory to examine how Indigenous Knowledge Systems (IKS) and local economic realities can be integrated into accounting education in South African universities without compromising graduate employability and global competitiveness. The integration of these theories provides a balanced perspective that addresses both curriculum transformation and professional relevance.

Decoloniality Theory

Decoloniality Theory explains how colonial power structures continue to influence knowledge systems, educational practices, and curriculum development (Quijano, 2007; Mignolo, 2011). The theory argues that higher education institutions often privilege Western knowledge while marginalising indigenous and local perspectives (Ndlovu-Gatsheni, 2021). Within accounting education, this dominance is reflected through reliance on Western accounting theories, international business practices, and imported case studies.

The theory therefore advocates for epistemic plurality, where multiple knowledge systems coexist and contribute to teaching and learning. In this study, Decoloniality Theory provides a lens for examining how Indigenous Knowledge Systems and African perspectives can be integrated into accounting curricula to promote relevance and inclusivity.

Human Capital Theory

Human Capital Theory views education as an investment that develops knowledge, skills, and competencies needed for economic participation and employability (Becker, 1993). Within accounting education, the theory highlights the need to produce graduates with technical competencies, analytical skills, technological capabilities, and knowledge aligned with international accounting standards such as IFRS (IFAC, 2023).

The theory emphasizes graduate preparedness and competitiveness within global labour markets. Therefore, it supports maintaining international standards while developing competencies required within contemporary accounting environments.

Integrated Theoretical Framework

The integrated framework proposes that decolonisation, and global competitiveness should not be viewed as competing objectives. Instead, combining Decoloniality Theory and Human Capital Theory

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provides a framework for integrating Indigenous Knowledge Systems and internationally recognised accounting standards.

This integrated framework provides the conceptual foundation for understanding how accounting education in South African universities can become contextually relevant and socially responsive while maintaining international standards and graduate mobility.

Research Methodology

Research Design

This study adopts a Systematic Literature Review (SLR) design to critically examine literature on decolonising accounting education in South African universities through the integration of Indigenous Knowledge Systems (IKS) and local economic realities while maintaining global competitiveness. The SLR approach was selected because it provides a structured and transparent method for identifying, evaluating, and synthesising existing research evidence. To ensure methodological rigor and transparency, the review followed the PRISMA 2020 guidelines (Page et al., 2021).

On 25 April 2026, a comprehensive online search with an aim of identifying prior research addressing the decolonising accounting education in South African Universities: Integrating Indigenous Knowledge Systems (IKS) and Local Economic Realities without Compromising Global Competitiveness.

Data Sources and Search Strategy

The literature search was conducted using multiple academic databases, including Scopus, Web of Science, ERIC, Sabinet, and Google Scholar, to ensure broad coverage of relevant studies. The review focused on studies published between 2020 and 2026 to capture recent developments and emerging debates relating to curriculum transformation, decolonisation, and accounting education.

Search terms included: **"**Decolonising Accounting Education," "Indigenous Knowledge Systems," "Accounting Curriculum," "Curriculum Transformation," "South Africa," and "Global Competitiveness." Boolean operators (AND, OR) were used to refine and combine search terms.

Inclusion and Exclusion Criteria

The review included peer-reviewed journal articles published in English between 2020 and 2026 that focused on higher education, accounting education, Indigenous Knowledge Systems, curriculum transformation, and decolonisation. Studies published before 2020, duplicate studies, conference abstracts without full papers, and publications not directly aligned with the study objectives were excluded.

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Data Analysis and Review Process

Data extracted from selected studies were analysed using thematic content analysis to identify key themes, patterns, and recurring concepts across the literature. The review followed the four PRISMA stages: identification, screening, eligibility assessment, and final inclusion of studies. This process ensured transparency, consistency, and replicability throughout the review.

Database	Search String	Date of Search	Filters
Scopus	TITLE-ABS-KEY ("Decolonising Accounting Education" OR "Decolonization of Accounting Education" OR "Indigenous Knowledge Systems" OR "Accounting Curriculum" OR "Curriculum Transformation" OR "Higher Education" OR "South Africa" OR "Global Competitiveness") AND PUBYEAR > 2019 AND PUBYEAR < 2027 AND (LIMIT-TO (SUBJAREA, "BUSI") OR LIMIT-TO (SUBJAREA, "SOCI") OR LIMIT-TO (SUBJAREA, "ECON")) AND (LIMIT-TO (DOCTYPE, "ar")) AND (LIMIT-TO (LANGUAGE, "English")) AND (LIMIT-TO (EXACTKEYWORD, "Accounting Education") OR LIMIT-TO (EXACTKEYWORD, "Indigenous Knowledge Systems") OR LIMIT-TO (EXACTKEYWORD, "Higher Education") OR LIMIT-TO (EXACTKEYWORD, "Curriculum Transformation") OR LIMIT-TO (EXACTKEYWORD, "Decolonisation") OR LIMIT-TO (EXACTKEYWORD, "South Africa"))	25 April 2026	Year (2020–2026); Subject Area (Accounting, Education, Business, Social Sciences, Economics); Article type (Articles); Language (English); Open Access
Web of Science, ERIC, Sabinet, Google Scholar	Search combinations using Boolean operators: (“Decolonising Accounting Education” AND “Indigenous Knowledge Systems”) OR (“Accounting Curriculum” AND “South Africa”) OR (“Curriculum Transformation” AND “Global Competitiveness”)	25-27 April 2026	Peer-reviewed; Full text; English; Higher education focus

Table 1: Search Strategy

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Data Filtering and Refinement

The systematic search initially identified 1,964 records from the Scopus database using predefined search terms related to decolonisation, accounting education, Indigenous Knowledge Systems (IKS), curriculum transformation, social sustainability, and global competitiveness. Application of the publication period filter (2020–2026) reduced the number of records to 1,921. Further filtering by subject area, document type, relevance of keywords, language, and open-access availability reduced the dataset to 47 potentially relevant studies.

Following the removal of five duplicate records, 42 full-text articles were assessed for eligibility using the established inclusion and exclusion criteria. During the eligibility assessment stage, 22 studies were excluded because they lacked sufficient focus on accounting education, curriculum transformation, Indigenous Knowledge Systems, social sustainability, or global competitiveness. Consequently, 20 studies satisfied all inclusion criteria and were retained for the final thematic analysis.

These 20 studies constituted the evidence base for identifying recurring themes relating to Eurocentric curriculum dominance, Indigenous Knowledge Systems integration, Ubuntu ethics, local economic realities, educator preparedness, social sustainability, and hybrid curriculum approaches within accounting education in South African universities.

The SPIDER framework was selected because it provides a structured approach for identifying and reviewing qualitative and mixed-method studies commonly found within educational research.

Element	Description
S - Sample	Accounting education studies, university students, academics, curriculum scholars, and higher education institutions
PI – Phenomenon of Interest	Decolonisation of accounting education through the integration of Indigenous Knowledge Systems and local economic realities
D - Design	Empirical studies, conceptual papers, systematic literature reviews, qualitative and mixed-method studies
E- Evaluation	Curriculum relevance, decolonisation practices, Indigenous Knowledge integration, global competitiveness, educational transformation
R – Research Type	Qualitative, quantitative, mixed-methods studies, review studies, and conceptual research

Table 2: The SPIDER Framework
(Source: Adapted from Methley, Campbell, Chew-Graham, McNally and Cheraghi-Sohi (2014))

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The Table 3 illustrates the inclusion and exclusion criteria that guided the selection of journal articles included in this study.

Inclusion Criteria	**Exclusion Criteria**
Published between 2020 and 2026	Published before 2020 or after 2026
Articles written in English language	Not in English
Peer-reviewed research and review articles	Non-peer-reviewed sources, editorials, or opinion pieces
Articles published in Subject area (Accounting, Economics, Business, Management, Education, and Social Sciences)	Studies outside accounting and higher education fields
Document/article type: articles	Conference papers, book chapter, or grey literature
Publications in open access	Restricted access or unavailable full-text papers

Table 3: Inclusion and Exclusion Criteria

Screening Stage	**Scopus**	**Details**
Initial search results (all search terms)	1964	Articles retrieved using keywords related to decolonisation, accounting education, Indigenous Knowledge Systems, curriculum transformation, social sustainability, and global competitiveness.
Filtered by publication year (2020–2026)	1921	Articles published outside the review period were excluded.
Filtered by subject area	703	Studies limited to education, accounting, business, management, economics, and social sciences.
Filtered by document type	322	Only peer-reviewed journal articles and review papers were retained.
Filtered by keywords	95	Filtered by open access
Filtered by Language	89	Non-English publications were excluded

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Filtered by open access	47	Only accessible full-text articles were retained for screening.
Duplicate articles removed	5	Duplicate articles identified and removed.
Full-text articles assessed for eligibility	42	Articles evaluated against inclusion and exclusion criteria.
Full-text articles excluded	22	Excluded due to insufficient focus on accounting education, Indigenous Knowledge Systems, curriculum transformation, social sustainability, or global competitiveness.
Final studies included in review	20	Studies meeting all inclusion criteria and forming the evidence base for thematic analysis.

Table 4: Final Articles Included as per Inclusion Criteria

The final 20 studies satisfied all inclusion criteria and constituted the evidence base for the thematic analysis. These studies informed the identification of recurring themes relating to decolonisation, Indigenous Knowledge Systems integration, curriculum responsiveness, local economic realities, and global competitiveness within accounting education.

Screening for Eligibility

Following the identification stage, retrieved studies underwent a screening and eligibility process guided by the PRISMA 2020 framework (Page et al., 2021). During the initial screening phase, article titles and abstracts were reviewed to determine their relevance to key concepts including decolonisation, Indigenous Knowledge Systems (IKS), curriculum transformation, accounting education, and global competitiveness. Studies not directly related to higher education, accounting education, or curriculum responsiveness were excluded.

Thereafter, full-text screening was conducted to assess methodological quality, contextual relevance, and alignment with the study objectives. Articles were examined to determine whether they provided conceptual, empirical, or review-based insights related to curriculum transformation and the integration of Indigenous Knowledge Systems within accounting education. Studies with limited relevance to decolonisation or unrelated educational contexts were excluded.

A total of 42 full-text studies were assessed for eligibility. Of these, 22 studies were excluded due to limited contextual relevance or failure to meet inclusion criteria. Consequently, 20 studies satisfied all inclusion requirements and were retained for final thematic analysis.

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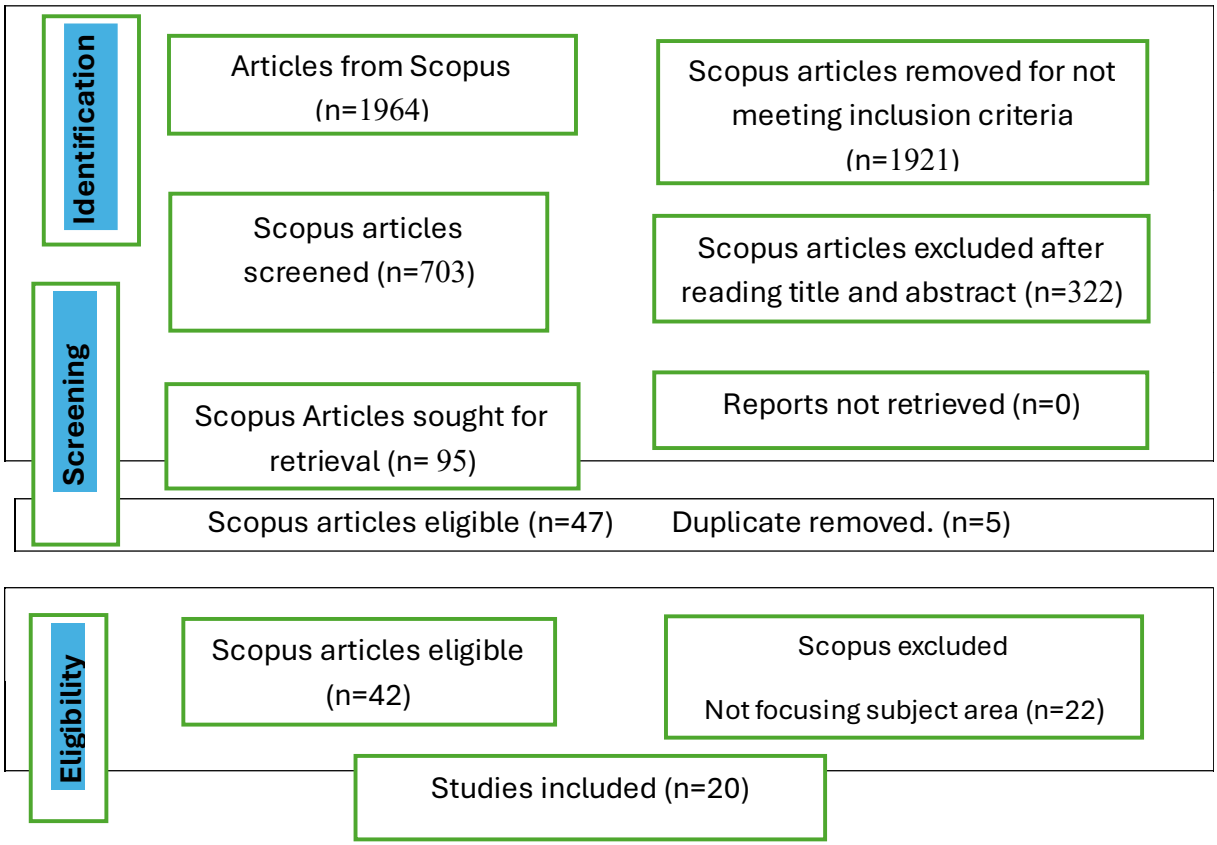

Figure 1: PRISMA Statement 2020 diagram
(Source: Authors owns elaboration adapted from Page et al. (2021))

Theme	Evidence from Literature	Implication	Synthesis
Theme 1: Persistent Eurocentric Curriculum Dominance and Decolonisation	Literature indicates that accounting curricula remain heavily influenced by Western epistemologies, imported accounting models, and international frameworks that often marginalise African perspectives and Indigenous Knowledge Systems (Moloi et al., 2020; Ndlovu-Gatsheni, 2021; Heleta, 2016).	Curriculum content may inadequately reflect African realities, local economic contexts, and epistemic diversity.	Accounting education remains insufficiently contextualised and continues to privilege dominant Western knowledge systems, necessitating curriculum transformation and decolonisation
Theme 2: Indigenous Knowledge	Studies emphasise integrating Indigenous Knowledge Systems and Ubuntu philosophy to improve	Curriculum responsiveness, ethical development, and social	Indigenous Knowledge Systems and Ubuntu ethics provide opportunities for epistemic

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Systems, Ubuntu Ethics and Curriculum Relevance	educational relevance, inclusivity, ethical awareness, and social responsibility (Maringe, 2021; Luckett, 2022; Metz, 2023; West, 2022).	sustainability may improve through contextual knowledge integration and African-centred perspectives	diversity, curriculum transformation, and the development of socially responsible accounting graduates.
Theme 3: Local Economic Realities and Social Sustainability	Research highlights township entrepreneurship, informal economies, cooperatives, community enterprises, and indigenous business practices as important socio-economic contexts within South Africa (Rogerson, 2021; Statistics South Africa, 2023; World Bank, 2022).	Students require greater exposure to local economic environments to enhance graduate preparedness and equitable economic participation.	Incorporating local economic realities strengthens curriculum relevance, promotes social sustainability, and supports inclusive economic development
Theme 4: Educator Preparedness and Institutional Capacity	Studies report limited educator capacity, inadequate professional development, and uncertainty regarding curriculum transformation implementation (Shay, 2021; Luckett, 2022).	Professional development and institutional support are necessary for successful curriculum transformation and Indigenous Knowledge integration.	Sustainable curriculum transformation requires educator training, institutional commitment, and collaborative implementation strategies.
Theme 5: Hybrid Curriculum Models, Global Competitiveness and Internationalisation	Literature emphasises the importance of maintaining international accounting competencies, including IFRS knowledge, technological literacy, and professional skills, while incorporating Indigenous Knowledge Systems and local realities (IFAC, 2023; Maringe, 2021; Ndlovu-Gatsheni, 2021).	Curriculum redesign should balance global standards, graduate employability, local relevance, and social sustainability objectives.	Hybrid curriculum approaches that integrate local and global knowledge systems are increasingly viewed as the most sustainable pathway for achieving curriculum transformation, social sustainability, and international competitiveness.

Table 4: Theme, Evidence, Implication and Synthesis of Reviewed Studies
(Source: Compiled by author)

Synthesis of Reviewed Studies

The 20 reviewed studies collectively indicate that the decolonisation of accounting education extends beyond the inclusion of African content and requires broader transformation of curriculum structures,

pedagogical practices, and knowledge systems. The literature consistently highlights the continued dominance of Eurocentric frameworks within accounting curricula, where international accounting standards, Western business models, and imported case studies often receive greater emphasis than Indigenous Knowledge Systems (IKS) and African perspectives. Consequently, scholars argue that meaningful curriculum transformation requires promoting epistemic diversity and developing accounting curricula that are more contextually relevant and socially responsive.

The reviewed studies further demonstrate growing support for integrating Indigenous Knowledge Systems, Ubuntu-based ethical principles, and local economic realities into accounting education. Literature suggests that incorporating indigenous perspectives, township entrepreneurship, informal economies, cooperatives, and community-based enterprises can strengthen curriculum relevance, enhance social sustainability, and improve students' understanding of the socio-economic environments within which they will operate. Furthermore, Ubuntu ethics is increasingly recognised as a valuable framework for promoting social responsibility, accountability, ethical leadership, and community-centred approaches to accounting practice.

A recurring finding across the studies is that educator preparedness and institutional capacity remain significant challenges to curriculum transformation. Many academics require additional training and support to effectively integrate Indigenous Knowledge Systems and decolonial pedagogies into accounting education. Despite these challenges, the literature reveals strong support for hybrid curriculum models that combine local knowledge systems with internationally recognised accounting standards and competencies. Such approaches are viewed as the most sustainable pathway for promoting social sustainability, graduate employability, curriculum relevance, and global competitiveness within South African accounting education.

Discussions and Findings

The thematic analysis of the 20 reviewed studies identified five dominant themes relating to the decolonisation of accounting education in South African universities. These themes reveal the opportunities and challenges associated with integrating Indigenous Knowledge Systems (IKS) and local economic realities into accounting curricula while maintaining global competitiveness and promoting social sustainability. Collectively, the findings suggest that meaningful curriculum transformation requires balancing epistemic inclusivity, contextual relevance, graduate employability, and international professional standards.

Theme 1: Persistent Eurocentric Curriculum Dominance and Decolonisation

A dominant finding across the reviewed studies is the continued influence of Eurocentric knowledge systems within accounting education. The literature indicates that accounting curricula in South African

universities remain heavily influenced by Western accounting theories, international frameworks, and imported case studies that often originate from Global North contexts (Moloi et al., 2020; Ndlovu-Gatsheni, 2021). Although these frameworks support international comparability, professional recognition, and graduate mobility, they frequently provide limited representation of African realities and Indigenous Knowledge Systems.

The findings suggest that colonial legacies continue to shape curriculum structures, knowledge selection, and pedagogical approaches within higher education. As argued by Heleta (2016), Mbembe (2016), and Le Grange (2016), the persistence of Eurocentric epistemologies may contribute to the marginalisation of indigenous perspectives and local experiences. Consequently, accounting education risks reproducing knowledge inequalities by privileging Western business models while underrepresenting African economic contexts. The reviewed studies therefore emphasise that decolonisation should involve more than curriculum reform; it should facilitate epistemic transformation that promotes knowledge diversity and recognises multiple ways of knowing.

Theme 2: Indigenous Knowledge Systems, Ubuntu Ethics and Curriculum Relevance

The literature demonstrates increasing support for integrating Indigenous Knowledge Systems and Ubuntu ethics into accounting education as a means of enhancing curriculum relevance, inclusivity, and social responsiveness. Indigenous Knowledge Systems provide locally generated knowledge, cultural values, and community-based experiences that can strengthen connections between academic learning and students lived realities (Maringe, 2021; Luckett, 2022).

Ubuntu philosophy emerged as a significant component of Indigenous Knowledge Systems within the reviewed studies. Ubuntu emphasises collective responsibility, interconnectedness, compassion, accountability, and social justice (Metz, 2023). The findings suggest that incorporating Ubuntu principles into accounting education can broaden traditional ethics education beyond compliance and technical competence toward socially responsible professional practice. Such integration may contribute to the development of graduates who understand the broader societal implications of accounting decisions and who can promote ethical and sustainable business practices.

Furthermore, the integration of Indigenous Knowledge Systems may enhance curriculum relevance by recognising students' cultural identities and contextual realities. This approach supports epistemic inclusivity and enables accounting education to become more responsive to the diverse social and economic environments of South Africa.

Theme 3: Local Economic Realities and Social Sustainability

Another significant finding concerns the importance of incorporating local economic realities into accounting curricula. The reviewed studies highlight that South Africa’s economy is characterised by

diverse forms of economic participation, including township entrepreneurship, informal economies, cooperatives, family-owned businesses, and community-based enterprises (Rogerson, 2021; Statistics South Africa, 2023). Despite their economic significance, these realities often receive limited attention within traditional accounting programmes.

The findings suggest that integrating local economic realities into accounting education can improve curriculum responsiveness and promote social sustainability. Social sustainability focuses on promoting social inclusion, equitable economic participation, community wellbeing, and sustainable livelihoods. By exposing students to local entrepreneurial ecosystems and community-based economic activities, accounting programmes can better prepare graduates to address socio-economic challenges within South African society.

Several studies further indicate that contextualised learning enables students to connect theoretical accounting concepts with real-world economic environments. Such exposure may strengthen graduate preparedness, encourage socially responsible business practices, and contribute toward more inclusive economic development. Therefore, integrating local economic realities into accounting curricula supports both educational relevance and broader social sustainability objectives.

Theme 4: Educator Preparedness and Institutional Capacity Constraints

Despite growing support for curriculum transformation, the literature identifies educator preparedness and institutional capacity as significant barriers to implementation. Many academics report uncertainty regarding how decolonisation should be translated into curriculum design, teaching methodologies, and assessment practices (Shay, 2021; Luckett, 2022). As a result, transformation initiatives often remain conceptual or policy-driven rather than practically implemented.

The reviewed studies identify several challenges, including limited professional development opportunities, insufficient training in Indigenous Knowledge pedagogies, lack of curriculum guidelines, and concerns regarding balancing professional accreditation requirements with decolonisation objectives. In addition, some educators may lack familiarity with Indigenous Knowledge Systems or may perceive tensions between curriculum transformation and international accounting standards.

These findings suggest that successful curriculum transformation requires substantial institutional support. Universities should invest in professional development programmes, interdisciplinary collaboration, and curriculum innovation initiatives that equip educators with the knowledge and skills necessary to integrate Indigenous Knowledge Systems effectively. Without adequate institutional commitment and educator support, decolonisation efforts may remain symbolic and fail to achieve meaningful change.

Theme 5: Hybrid Curriculum Models, Global Competitiveness and Internationalisation

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The final theme emerging from the reviewed studies is strong support for hybrid curriculum models that integrate Indigenous Knowledge Systems, local economic realities, and internationally recognised accounting competencies. Rather than viewing decolonisation and globalisation as competing objectives, the literature increasingly advocates balanced approaches that accommodate both local relevance and global competitiveness (Ndlovu-Gatsheni, 2021; Maringe, 2021).

Accounting graduates continue to require competencies aligned with international standards, including knowledge of International Financial Reporting Standards (IFRS), technological literacy, analytical skills, and professional judgement (IFAC, 2023). However, the findings indicate that global competencies can coexist with Indigenous Knowledge Systems and contextualised learning experiences. Hybrid curriculum models therefore provide opportunities to preserve international standards while simultaneously enhancing curriculum relevance and social sustainability.

The reviewed studies suggest that internationalisation should not be interpreted as dependence on imported knowledge systems. Instead, universities should pursue curriculum models that promote epistemic plurality, where local and global knowledge systems complement one another. Such approaches are increasingly viewed as the most sustainable pathway for developing accounting graduates who are socially responsive, culturally grounded, professionally competent, and globally competitive.

Synthesis of Findings

The thematic analysis of the 20 reviewed studies produced five key findings. First, accounting education in South African universities continues to be strongly influenced by Eurocentric knowledge systems and international accounting frameworks, limiting the representation of Indigenous Knowledge Systems and African perspectives. Second, the integration of Indigenous Knowledge Systems and Ubuntu ethics is increasingly recognised as an important strategy for enhancing curriculum relevance, inclusivity, ethical awareness, and social responsibility. Third, local economic realities, including township entrepreneurship, informal economies, cooperatives, and community-based enterprises, remain underrepresented in accounting curricula despite their significance for social sustainability and economic participation. Fourth, educator preparedness and institutional capacity constraints continue to hinder effective curriculum transformation, highlighting the need for professional development and institutional support. Finally, the reviewed studies demonstrate strong support for hybrid curriculum models that combine Indigenous Knowledge Systems, local economic realities, and internationally recognised accounting competencies. Collectively, these findings suggest that a balanced and contextually responsive curriculum approach can promote social sustainability, graduate employability, curriculum relevance, and global competitiveness within South African accounting education.

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Recommendations and Future Research

Based on the findings of this systematic literature review, South African universities should pursue comprehensive curriculum transformation strategies that integrate Indigenous Knowledge Systems (IKS), Ubuntu ethics, and local economic realities into accounting education while maintaining internationally recognised accounting standards and competencies. Universities should embed African case studies, township entrepreneurship, informal economies, cooperative business models, and community-based enterprises within accounting modules to enhance curriculum relevance, social sustainability, and graduate preparedness. Furthermore, institutions should invest in continuous professional development programmes that equip educators with the knowledge and skills required to implement decolonial pedagogies and contextualised teaching approaches effectively. Collaboration among universities, professional accounting bodies, policymakers, industry stakeholders, and local communities is also essential to ensure that curriculum transformation initiatives are both meaningful and sustainable.

Future research should move beyond literature-based investigations and undertake empirical studies involving academics, students, curriculum developers, professional accounting bodies, and industry stakeholders to explore practical approaches for implementing decolonised accounting curricula. Further studies should examine the effectiveness of hybrid curriculum models in promoting social sustainability, graduate employability, ethical leadership, and global competitiveness within accounting education. Comparative studies across African universities and other developing countries may also provide valuable insights into best practices for integrating Indigenous Knowledge Systems and local economic realities into accounting curricula while preserving international relevance and professional standards.

No.	Authors and Year	Journal	Research focus	Main Findings
1	Moloi, Marwala, & Ajibade (2020)	*Education Sciences*	Decolonising higher education in South Africa	Universities continue experiencing tensions between transformation imperatives and global competitiveness.
2	Ndlovu-Gatsheni (2021)	Routledge Book	Epistemic freedom and decolonisation	Colonial knowledge systems continue shaping curriculum structures and educational practices.

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3	Shay (2021)	*Higher Education*	Curriculum transformation implementation	Transformation often remains symbolic with limited curriculum restructuring.
4	Maringe (2021)	*Journal of Higher Education in Africa*	Indigenous Knowledge Systems and curriculum transformation	IKS improves curriculum relevance and contextual responsiveness.
5	Luckett (2022)	*South African Journal of Higher Education*	Curriculum transformation and epistemic justice	Curriculum redesign should support inclusion and knowledge diversity
6	Rogerson (2021)	*Local Economy*	Township entrepreneurship	Local entrepreneurship contributes significantly to socio-economic development
7	Metz (2023)	*Journal of African Philosophy*	Ubuntu ethics	Ubuntu supports collective responsibility and ethical accountability.
8	West (2022)	*African Journal of Business Ethics*	Ubuntu and professional education	Indigenous ethics may enrich professional education frameworks.
9	IFAC (2023)	Professional Standards	International accounting competencies	Global standards remain essential for graduate employability.
10	Statistics South Africa (2023)	Government Report	Labour and socio-economic realities	Informal economies and inequality remain major realities.
11	Heleta (2016)	*Transformation in Higher Education*	Decolonisation of higher education	Eurocentrism remains embedded in educational institutions.
12	Mbembe (2016)	*Arts and Humanities in Higher Education*	Decolonising universities	Curriculum reform requires epistemic restructuring.

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13	Le Grange (2016)	*South African Journal of Higher Education*	Curriculum decolonisation	Universities should pursue contextual curriculum reform.
14	Quijano (2007)	*Cultural Studies*	Coloniality theory	Colonial structures continue influencing knowledge systems
15	Mignolo (2011)	Duke University Press	Decoloniality	Epistemic dominance reproduces unequal knowledge hierarchies.
16	Becker (1993)	University of Chicago Press	Human Capital Theory	Education functions as investment in employability and skills.
17	Schultz (1961)	*American Economic Review*	Human capital development	Educational investment improves productivity outcomes.
18	Annisette & Prasad (2017)	*Critical Perspectives on Accounting*	Accounting and colonialism	Accounting historically reinforced colonial systems
19	Page et al. (2021)	*BMJ*	PRISMA framework	Systematic reviews improve transparency and rigor.
20	World Bank (2022)	Report	Southern African inequality	Structural inequality shapes socio-economic participation

Table 5: Summary of Reviewed Studies and Main Findings (2020–2026) (Source: Compile by author)

Synthesis of the 42 Reviewed Studies

The 20 reviewed studies collectively indicate that the decolonisation of accounting education requires more than the inclusion of African content and necessitates broader transformation of curriculum structures, pedagogical practices, and knowledge systems. The literature consistently highlights the continued dominance of Eurocentric frameworks, international accounting standards, and Western business models within accounting curricula, often at the expense of Indigenous Knowledge Systems (IKS) and African perspectives. At the same time, growing scholarly support exists for integrating Indigenous Knowledge Systems, Ubuntu-based ethical principles, and local economic realities such as township entrepreneurship, informal economies, cooperatives, and community-based enterprises to enhance curriculum relevance, social sustainability, and graduate responsiveness to local contexts. The reviewed studies further reveal that educator preparedness and institutional capacity remain significant barriers to effective curriculum transformation, requiring greater professional development and institutional support. Despite these challenges, the literature strongly advocates for hybrid curriculum

models that balance Indigenous Knowledge Systems and local realities with internationally recognised accounting standards and competencies. Such approaches are increasingly viewed as the most sustainable pathway for promoting epistemic inclusivity, social responsibility, curriculum relevance, graduate employability, and global competitiveness within South African accounting education.

Conclusion

This systematic literature review examined how Indigenous Knowledge Systems (IKS) and local economic realities can be integrated into accounting education in South African universities to promote social sustainability and global competitiveness. Drawing on evidence from 20 reviewed studies published between 2020 and 2026, the review found that accounting curricula continue to be largely influenced by Eurocentric knowledge systems, international accounting frameworks, and imported pedagogical approaches that often inadequately reflect African realities and Indigenous Knowledge Systems. The findings further revealed growing support for curriculum transformation that embraces epistemic diversity, contextual relevance, and socially responsive educational practices.

The review highlights the importance of incorporating Indigenous Knowledge Systems, Ubuntu ethics, and local economic realities such as township entrepreneurship, informal economies, cooperatives, and community-based enterprises into accounting education. Such integration can enhance curriculum relevance, strengthen ethical awareness, and contribute to the development of socially responsible graduates capable of responding to South Africa's socio-economic challenges. However, the study also identified educator preparedness and institutional capacity constraints as significant barriers to effective curriculum transformation, underscoring the need for professional development and stronger institutional support.

Overall, the findings suggest that decolonisation and global competitiveness should not be viewed as competing objectives. Rather, hybrid curriculum models that integrate Indigenous Knowledge Systems, local realities, and internationally recognised accounting competencies offer the most sustainable pathway for achieving social sustainability, graduate employability, curriculum relevance, and global competitiveness. Through intentional and inclusive curriculum transformation, South African universities can develop accounting programmes that are contextually responsive, socially relevant, and internationally competitive while contributing to broader goals of educational justice and sustainable development.

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