

Contents

Aida Sy and Anthony Maxwell Tinker

1 Introduction: Understanding African Management and Economics through History — 1

Part I: Finance, Financial Management and Theories

James Agwata and Liza Wainaina

2 Effects of Financial Innovations on Volume Traded on the Nairobi Securities Exchange — 9

Barine Michael Nwidobie

3 Financial Inclusion and Financial System Stability in Nigeria — 39

Aida Sy and Anthony Tinker

4 Financial Management: A General Theory for Africa – the Finance Director's Role in the Formulation and Implementation of Strategy — 61

Part II: Management and Control

Olatunde Julius Otusanya

5 The Role of Transparency, Internal Control and Risk Management in Corporate Governance: The Case of Nigeria — 87

Donatien Avelé

6 Management Control and Performance Management in Public Hospitals: A Case Study of Cameroon — 123

Part III: Accounting, Accountability and Case Studies

Mary Low, Daniel Farrell and Umesh Sharma

7 Charities' Accountability –Financial and Non-financial Reporting Disclosures — 147

Bruce Committe

8 Accounting for Humanity in Business Organizations — 185

VI — Contents

Solomon Samanhyia and Dadson Awunyo-Vitor

9 National Monitoring and Evaluation Systems as a Hybrid Order and Economic Growth — 195

Tiatité Noufé, Adama Nikiema and Hamidou Konkobo

10 Evaluation of the Impact of Crop Rotation on Maize Yields in Burkina Faso — 211

Abbreviations — 225

List of Figures — 227

List of Tables — 229