

Title of Articles: Linking Accounting/Auditing Environment and the Remittances of Africans in Diaspora

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Abstract: This paper investigates empirically the link between the inflow of Diasporas remittances and the environment of accounting/auditing in 10 African countries. The result using Spearman's rank correlation indicates the existence of a positive relationship (correlation coefficient r_s is 0.36), but the strength of the relationship is weak (significant level of 0.05). The quality of accounting and auditing as represented by their environment is a stimulus that could enhance the inflow of Diasporas remittances. The study therefore recommends that African countries should strategically and proactively refocus attention on developing accounting/auditing environment in order to attract reasonable volume of remittances.