
Editorial

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Biographical notes: Hasri Mustafa is now at the Department of Accounting and Finance, Universiti Putra Malaysia where he was twice recipient of the Faculty Teaching Excellence Award. He is a qualified professional Certified Financial Accountant (CFIA) with the Malaysian Institute of Certified Public Accountants (MICPA) and a qualified Certified Professional Trainers (MIM-CPTs) with the Malaysian Institute of Management. In 2008 and 2012, he was a Visiting Research Associate at the Oxford Centre for Islamic Studies, University of Oxford, UK and the Department of Accounting and Finance, Strathclyde University, UK. Before becoming an academic, he was in public practice working in Islamic banking and financial institutions. His interest is in alternative methodologies for accounting research and theory. Recently, for the 2013–2014 academic year, he is holding visiting position at School of Accountancy, Massey University, New Zealand. He has published several articles in critical accounting and Malaysian research. He has participated in international conferences as presenter, chair and discussant. He serves on the editorial board of *International Journal of Economics and Accounting*.

Anthony Tinker is a Professor of Accountancy at Baruch College, CUNY and holds/held distinguished visiting professorial positions at the Universities of St. Andrews Scotland, Leicester UK, and South Australia. He is (or has served as) a Research Fellow at Glasgow-Caledonian University, Chercheur Invite Universities of Paris Dauphine, Bordeaux-Montesquieu, and Maybank Chair Visiting Professor at the University of Putra, Malaysia, Fellow of the Association of Chartered Certified Accountants, founder member of the Association for Integrity in Accounting, member of the graduate faculty at the CUNY, member of faculty at the School of Professional Studies at CUNY, founder member of the CUNY faculty for the Development of On-Line

Programs, past-council member of the American Accounting Association and past-Chair of its Public Interest Section. He has published several books and academic articles. He has appeared on/in CNN, BBC, CBC, Pacifica Public Radio, New York Public Radio, and in *Newsweek* and the *Wall Street Journal*.

This special issue on Malaysian accounting is long overdue. There is a rich tradition of accounting in Malaya that has been overlooked in Western accounting literature. This neglect is not a matter of mere oversight; the reason is closer to intellectual ignorance and neglect. Western literature (and we include European and US scholarship) continues to perpetrate a Eurocentric myth that the origins of all scholarship originated on their own shores (remember the Piltdown Man hoax). In accounting, the Italian Pacioli is credited with originating accounting. Yet, some 70,000 years prior to his birth, there is evidence of counting documents in Africa. Indeed, and more broadly, it was African (Nubian) civilisations (shamefully buried forever under the waters of Nasser's Aswan Dam) that informed the cultures of the Pharonic civilisation that in turn, inspired the Roman and then the European renaissance. It is against this post-colonial cultural amnesia that Malaysian accounting has struggled to make its voice heard. We have much to learn from this rich civilisation and this special issue is a first stab at putting the record straight.