

THE EFFECT OF PARTIAL USAGE OF COST ACCOUNTING SYSTEM IN AFRICAN TRADITIONAL HEALING IN SOUTH AFRICA

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Abstract

Whilst there is a lack of academic literature and research on this subject of cost accounting in African traditional healing, several studies have been undertaken on effective implementation of cost accounting in public and private organisation. But none of these studies have attempted to find out whether the non-implementation of cost accounting system in African Traditional healing was due to policies introduced by the previous government in South Africa. The purpose of this paper is therefore to attempt to determine the reasons for Partial Usage of cost accounting system in African Traditional Healing, to determine the level of Partial Usage of Cost Accounting in African Traditional Healing and to determine the strategies of full usage of cost accounting system in African Traditional Healing in South Africa. This research was undertaken with the traditional healers in the Makhuduthamaga Local Municipality. Data were collected through the focus group interview which was conducted with African traditional healers. One focus group interview was conducted with seven African traditional healers consisting of six females and one male participant. This management initiative for integrated African health care service offers a valuable framework to implement measure and improve the efficiency of the services of the African traditional healing. The overall results according to the African traditional practitioners shows that there is a strong relationship between the policies introduced by the previous government played a crucial role in partial usage of cost accounting system in African traditional healing in South Africa.

Key Words; African traditional medicines; African Traditional Healing; Traditional healing practitioners; Cost Accounting Practice, Traditional health practices

Background

Cost accounting has been seen as one of the most effective management tools in strengthening organisational performance through effective decision-making and systematic cost accounting formulation and implementation. Whilst there is a lack of academic literature and research on this subject of cost accounting in African traditional healing, several studies have been undertaken on effective implementation of cost accounting in public and private organisation. But none of these studies have attempted to find out whether the non-implementation of cost accounting system in African Traditional healing was due to policies introduced by the previous government in South Africa. Mander (1998) found that the demand and supply potential of the medicinal plant trade in South Africa has in the past been largely unknown and consequently poorly developed. He further found that in the past racially-based policies of the South African Government created a narrow perspective of agriculture, nature conservation and health care. Taba (2015) noted that further research and empirical work, as well as the development of conceptual frameworks related to the costing of the products and services of the African traditional healing are needed, and such research is required to be undertaken at a

strategic level in the context of strategic cost planning. Taba (2015) also noted that there is a need to develop a framework on the understanding of the practice of African traditional healing on the costing the products and services. African traditional healing fulfil different social and political roles in the community, including divination, healing physical, emotional and spiritual illnesses, directing birth or death rituals, finding lost cattle, protecting warriors, counteracting witches, and narrating the history, cosmology, and myths of their tradition (Chitindingu, George, Gow, 2014; Ibrahim, Mohammed, Isah, Aliyu, 2014). In addition, these few empirical studies are considered only the basic and initial discussions. Taba (2015) also noted that the role of cost accounting in African traditional healing has not been well-discussed in the literature. Much of the focus to date has emphasized African traditional healing as a health care provision without unsubstantiated payments and partial usage of cost accounting practices. He also added that more research that focuses on cost accounting in traditional healing, its practice and what it encompasses is needed since cost accounting should be seen as a high-level management function that has the potential to play a significant role in achieving organizational success in African traditional healing.

The objective of the study

This study will attempts to achieve the following objectives; to determine the reasons for partial usage of cost accounting in African traditional healing in South Africa; to determine the level of partial usage of cost accounting in African traditional healing in South Africa and; to determine the strategies of full usage of cost accounting in African traditional healing.

Literature Review

This section will explore the objectives of cost accounting, partial usage of cost accounting in traditional healing, limitations of cost accounting, African traditional medicines in context and plants of African traditional healing

The objectives of cost accounting Practice

United Nations of Sustainable Development (2001:67), ICA (2012:7) and Alex (2012:7) found that the objectives of cost accounting are:

- To enable the management to ascertain the cost of products, processes and services;
 - To enable the minimisation of cost by comparing the actual costs incurred and the costs estimated;
 - With the help of marginal costing, the prices of a product can be scientifically determined;
 - To enable the management to determine the sales required to make a desired profit;
 - To enable the management to maintain costs and revenues in equilibrium;
 - To help management to plan for future operations in such a way as to maximise the profits;
 - Cost accounting involves the study of various operations in manufacturing a product or service;
 - To enable management to collect information regarding raw materials, work in progress and finished goods and lastly,
- To help users to formulate operating policies relating to production, shutting down a unit and replacing machines.

Therefore, the availability of an appropriate and adequate cost accounting practice for traditional healers is likely to facilitate the objectives of accounting by making informed and improved products' and services' pricing decisions.

Partial usage of cost accounting Practice in traditional healing

Mander (1998:56) found that the previous government in South Africa contributed to the development of a narrow perspective of indigenous medicine in academia, formal business and all tiers of government. He discovered that this has contributed to a widespread ignorance within a wide range of institutions and in many cases rejection of indigenous medicine and the associated trade in products. Hence, the lack of the use of strategic management concepts' application, knowledge and the development of traditional healing knowledge. Menke and Wray (1999:47) and Alex (2012:12) were of the view that a cost accounting system should be practical, simple and tailor-made for the business needs of an organisation. Van Der Beck (2010:3) and Miller (2009:11) contend that cost accounting should be able to provide detailed cost information that management needs to control current operations and to plan for the future.

Limitations of cost accounting Practice

Popesko (2009:38) and Alex (2012:9) identified the following limitations or disadvantages of cost accounting:

- It cannot be applied to small business and there is no single method of costing that can be applied to all types of businesses.
- An expense involved in installing a costing system is disproportionate to the benefits received from it.
- It is against financial accounting as it is based on estimates.
- It is generally believed that decisions made and conclusions drawn based on cost accounting are not reliable.
- It is developed because of the limitations of financial accounting as many theories have also been developed in the light of convention and basic principles.
- Cost accounting is not static, but changes with time and circumstances, hence is not an exact science, but an approximate science.
- The procedures and methods of cost accounting followed by different organisations are not uniform and therefore, they provide different results for the same information.
- In cost accounting, some elements of costs like indirect costs are charged on the basis of estimations.

This study, therefore, argues that the effective usage of cost accounting in African traditional healing won't be used without problems, hence the documentation of disadvantages of cost accounting that may affect the products and services pricing of African traditional healing.

African traditional medicines in context

Truter (2007:4) found that traditional medicines are substances used in traditional health practice for treatment or prevention of a physical or mental illness. Moagi (2009:123), regards African traditional medicines as total knowledge and practices, used in the diagnosis, prevention and elimination of physical, mental or societal imbalances and relying exclusively on practical experiences and observation handed down from generation to generation verbally or in writing. The use of traditional medicine, defined as health practices, approaches, knowledge and beliefs incorporating plant, animal and mineral based medicines, spiritual therapies, manual techniques and exercises, to treat, diagnose and prevent illnesses and maintain well-being is widespread in low- and middle-income countries and of considerable economic importance (Nxumalo, Alaba, Harris, Chersich, and Goudge, 2011: 124). Abdullahi (2011:117) discovered that prior to the introduction of the cosmopolitan medicine, traditional medicines used to be the dominant health system available to millions of people in Africa both

in rural and urban communities. Furthermore, Romero-Daza (2002:174) observes that traditional healing is the only source of health care for the greater population. At any rate, there are strong indications that traditional health care systems are still in use by the majority of the people in Africa and across the world today (Cook, 2009:3). Richter (2003:10) contend that in Sub-Saharan Africa, the ratio of traditional healers to the population is 1:500 while medical doctors have a 1:40 000 to the rest of the population. Hassim, Heywood, and Berger. (2014:122) explain that the introduction of Western medicine created an unequal power-relation that undermined and stigmatised the traditional health care system in Africa due to the over-riding powers of the Western medicine. Rautenbach (2011: 30) recently discovered that traditional health practice did not receive the same consideration from the South African government as conventional health practices because traditional health practice is regarded as a secret cultural practice which had to be seen as an evil practice within the African community.

Furthermore, Nxumalo et al. (2011:4) discovered that given the use of two parallel health-care systems, policy-makers should develop strategies to protect poor South Africans from out-of-pocket payments for health care as utilisation of these systems significantly absorbs expenditure from low-income households. Pinkoane et al. (2008:3) supported that incorporation was seen as a process that needs to be undertaken by both traditional healers and biomedical personnel through communication and government should be responsible for this process through policy formulation, which should clarify terms and conditions for incorporation. Leonard (2001:2) discovered that even with the expansion of modern medicine, healers are still popular and command fees exceeding the average treatment cost of most modern practitioners. This study is undertaken to fulfil those expectations in line with the government's policy to bring quality health care to South Africans.

The scarcity of popular plants has led to their under-supply, with considerable increases in products trading for US\$100 per kg or R450 per kg. While there are over 400 species of plants that are marketed in large quantities within SA, the supply of plant products is not only critical for the welfare of approximately 27m consumers, but it is also critical for the welfare of people employed in the industry. The medical plant industry plays a critical role in empowering a large number of rural women financially (Mander, 1998:3). It is estimated that some 1,500kg of plant material was consumed per annum while the average mass per plant bought in the street markets was 216,5g and 83g in the traders' shops. Furthermore, at the community level, the purchasing power of the user group amounts to some US\$1.02b or R4.6b per year. Using the estimated annual expenditure per household on indigenous medicine of between 4.2% and 8.3% of annual household income, it can be estimated that between US\$42m or R190m and US\$84m or R380m could be spent per annum in KwaZulu-Natal. Using the quantities of plants traded and the average price of raw products bought for R 14/kg, it is possible to estimate the value of expenditure on raw plant products. In KwaZulu-Natal some 1,500kg were traded and this generated an expenditure of US\$4,7m or R21m per annum. In KwaZulu-Natal, the trade of 4,300kg generated an expenditure of US\$13,3m or R60m per annum (Mander, 1998: 31).

Plants of African traditional healing

Mander et al. (2007:194) found that the main sources of medicine for traditional healers are the indigenous plants, with at least 771 plant species recorded in the trade in South Africa. About 20,000kg of indigenous plants are harvested from grasslands, forests, woodlands and thickets in eastern South Africa every year, with 50kg per annum being cultivated. This scarcity is further reflected in plant prices, with common species such as *Scilla natalensis* achieving prices of R53 per kg and scarce species such as *Salacia kraussii* achieving up to R4,800 per kg. The trade in plants from Mozambique and Swaziland to South Africa is vibrant, with many traders in the street markets of Durban and Johannesburg coming from these countries. It is estimated

that about 40 kg of the popular useful plants were imported into South Africa while in Mpumalanga, 92% of traditional healers had difficulty in accessing popular plants, while 60% of traditional healers in KwaZulu Natal reporting scarcity of the plants. In addition, several species are extinct in the wild. Importantly, highly valued plants are becoming increasingly inaccessible to the traditional medicine industry and very little is being done to cultivate these plants (Mander et al. 2007:194). Therefore, the availability of an appropriate plant parts used and in a form of a percentage in trade is likely to facilitate cost accounting practice during processing of the products and services by means of roots, bulbs, whole plant, leaves and stems, tubers and mixtures of parts.

According to Mander et al. (2007:194) there is a growing interest from local municipalities in KwaZulu Natal, in improving the conditions for informal medicinal plant traders by recognition of the importance of the trade in the informal economy, for sustaining livelihoods and providing health care services. The municipality invested in the installation of plant milling machines and a machine operator and the facility resulted in more than R750,000 being added and R250,000 raw material being processed in a powder and packaged form. The investment into the operation of the milling facility was estimated at R90,000 per annum, with 12% of the additional money earned by the traders through value-added by this facility. The eThekweni municipality has invested in five rural medical plant nurseries and farms in an attempt to begin to promote a more sustainable supply of plants. Therefore the availability of an appropriate cost accounting practice is likely to facilitate these plant harvesters, street traders and traditional healers (herbalists and diviners), as illustrates in figure 2.5 on the total number of traditional healing industry and the average income. Hence, there may be a need to document the partial cost accounting through the formal and informal trading of African traditional healing. The next section explains the limitations of cost accounting that is likely to further suppress the use of cost accounting by the traditional healers.

Methodology

Purposeful sampling was used to select research participants. Data for this study were gathered by means of a focus group interview containing open ended questions. Data were presented using content analyses which was conducted with African traditional healers (Cooper, & Schindler, 2014). The analysis in this present study was based on data collected from seven African traditional healing practitioners who are members of the African traditional healing practitioners in the Makhuduthamaga Local Municipality. The 26-item structured interview questionnaire used in this study was based on identifying the reasons for partial usage of cost accounting in African traditional healing. According Onwuegbuzie, Dickinson, Leech, & Zoran, (2009) and Sapsford, & Jupp, 2006) such in-depth interview questionnaires will present multi-item measures in order to eliminate misunderstandings or misinterpretations.

Findings

The following findings can be made regarding the effect of partial usage of cost accounting system in African traditional healing in South Africa.

Key Findings:

- Traditional healing practitioners are willing do everything in their power to overcome the above technological and security challenges.
- They will use traditional medicine to secure their equipment.
- The traditional healers feel that they will need technological expertise to maintain the equipment.

When the participants in the focus group were asked how those challenges can be tackled, they said they will do everything possible to overcome those challenges. Such challenges will be overcome through the use of security personnel and also to make the place very safe through the application of traditional medicines in order to secure their equipment and other important equipment and documents. *“One way to avoid these challenges is perhaps to have a security guard to protect your belongings and it would also be important for me to be available as well as to check up on my products and services”*, advocated one participant.

Other participants, when asked if they have a plan to overcome those challenges, responded that: *“The only way to resolve these challenges is to make sure that we have security in place, to ensure that our herbs and property are secured; another way would be to have computers in place as well as machines that can help us process our muthis and herbs”*.

Another participant stated that *“One way to overcome these challenges is to ensure that one has security in place to protect the property and herbs and also I must make sure that the whole place is also secured with traditional muthis”*.

Findings suggest that traditional healers have a plan to overcome any challenges in order to implement cost accounting in traditional healing. None of the participants suggested that the traditional healers were not capable of solving the challenges that may be encountered.

The findings would suggest that there are challenges in the successful implementation of cost accounting in African traditional healing, but these are not beyond their skills or traditional healing skills in order to solve them. The next section will further investigate how the traditional healers account for the processes of products and services of African traditional healing.

Generating relevant cost information for decision-making

Key Findings:

- They have confidence in the cost accounting system to gather enough cost system information.
- The traditional healers feel that the cost accounting will make them to be on par with modern medicines.
- Cost accounting information generated will assist them to be independent and owning their own sites.

Most of the participants during the focus group interview said they were looking forward to using and applying cost accounting in their traditional healing process as cost accounting will enable them to gather enough cost accounting information for decision-making purposes. They believe in the credibility and ability of cost accounting information to make sound decisions on products and services processes. When asked if they were looking to adopt a cost accounting system, some of the participants replied: *“Cost accounting can give us enough information on how to run our own businesses, I personally would like to see myself with my own surgery and being able to determine my own pricing of the products and services with help of the information that I am getting today with regard to costing of the products and services, budgeting and costing”*.

The participants believe that the potential of cost accounting to generate enough relevant information will assist in making sound decisions on their products and services and will assist them to be independent and they perceived their practice to be modernised. *“Eventually, we want to be viewed as modern traditional healers and not as those old traditional doctors that are associated with being witch doctors as this system will assist us and generate enough*

information and assist in making sound decisions on the products and services”, claimed one of the participants.

One participant responded about owning of their sites: *“This system can help us and give us pride as it will be able to assist us and generate enough information and assist in modernising and making sound decisions on the products and services”*.

The study highlights the fact that many of the traditional healers have confidence in cost accounting for gathering enough cost accounting information that will make the traditional healers to be on par with modern medical practitioners. The finding would suggest that cost accounting will assist Africa traditional healers to have an opportunity to own surgeries.

Standardising cost accounting practices through government intervention

Key Findings:

- Traditional healing costing processes can assist policy makers in developing strategies to protect clients.
- Once cost accounting is used by traditional healers, government will be able to assist traditional healers to improve their profitability.
- May help to reduce the unfair competitive advantage of conventional medical practitioners.
- Government can provide necessary training to the traditional healers on the application of costing principles in their practice.

Traditional healing is regarded as a parallel health care system in South Africa where policy makers can develop strategies to protect clients of traditional healers who mostly pay for such services out of pocket. Such strategies may involve recognition of traditional healing practices by Medical Aid groups. The majority of the participants feel that the government and the traditional healers’ organisation can use cost accounting to develop strategies that can protect clients in the determination of fair pricing of the products and service charges. *“Yes, if this system is properly applied and practiced by Traditional Health Organisations with the support of the government, we will be able to identify and account for our expenditures, it will also be beneficial to the Traditional Health Organisations for the government to know what and where to give grants to subsidise our practice”*.

Participants believe that with the use of cost accounting in traditional healing to determine the true profitability through the correct pricing of the products and services, government health departments will be able to help in product packaging and overall improvements to the services. *“This will also help the government in identifying where we are in need of help and funding, that is because the government does not know where we need assistance and what kind of assistance we need, so this system will help us in creating a budget, this will also help the government in identifying how they can help us and how this can be done, in terms of the kind of funding we may need”*, observed of the participants.

The traditional healers feel that Western medical practitioners have been given preferential treatment by government, because they apply cost accounting principles in the production of pharmaceutical products. They hoped that having similar use of cost accounting principles in their system it will diminish the unfair advantage or competitions that the Western medical doctors are presently enjoying. *“This system can be helpful in the sense that right now most traditional healers have given up hope in getting assistance and funding from the government”*, lamented one of the participants.

When the participants were asked about how the unfair competitive advantage can be eradicated between the traditional healers and western doctors, they indicated that the

introduction and application of cost accounting principles will enable government to get involved to provide the necessary training that will allow identification of the appropriate pricing of the products and services of the African traditional healing. *“If we can get together as the government and traditional healers and discuss such matters, such as budgeting and funding, this could truly be beneficial to all of us especially the traditional doctors”*. Proper application of cost accounting principles will help in the identification of profit, hence it will facilitate the assessment of income tax and formulation of policies regarding the practice.

It is evident from this study that policy makers can utilise financial information generated through the application of cost accounting principles by African traditional healing to regulate the profession and practice for the benefit of the South African society. It can also assist in determining the appropriate pricing of products and services of the African traditional healing and profit for the purpose of taxation. The next section discusses what impact the application of a cost accounting principle could have on products and services pricing had they been aware of the potential of cost accounting principles in their processes.

Existence of cost accounting system to determine cost of product and services

Key Findings:

- Traditional healers may have used cost accounting without being aware to determine the cost of products and services.
- Traditional healing products are stored safely for years until they are used.
- Traditional healers would be grateful to have a full costing system to determine travelling costs.

Participants in this focus group interview were particularly happy about the benefits that will accrue to them under cost accounting practice. Many have been using cost accounting without being unaware of it to determine the cost of products and services. *“Yes I believe I use the cost accounting system maybe not as sophisticated as the one you have described. I try to keep track of my spending even though is not so much effective, but yes I am trying to make sure I at least have a budget”*.

The participants mentioned that the products are stored safely for years before they can be used. A member of the group has a different view about the usage of cost accounting in her practice. She had this to say: *‘We do not use accounting in our field because at times we do not have money, but when we do, we try to get most of the herbs we need for the different types of sicknesses. I may need to heal a patient and put the herbs aside for whenever another patient comes as our products can be stored for a long time and are not perishable’*.

Participants were of the opinion that some of the benefits that can be achieved under cost accounting practice would promote their cost decision making process. Many of them feel that applying cost accounting principles can assist them to make proper decisions at the right time regarding cost determination especially their travel costs in the provision of their services. *“The way we operate presently is that we would only measure how long the travelling distances is and determine the price from there onwards and also see how much money will be needed in order to get to that particular place, that is our cost system currently”*.

The study reveals that while traditional healers partially use cost accounting (although not formally recognised) in their traditional healing processes, they intend to use cost accounting principles henceforth to determine the cost of the products and services. They believe that the application of cost accounting in their costing process will assist them as they store their products or medical products safely for years until they are utilised. The next sections will

concentrate on whether African traditional healing processes can be documented through cost accounting.

Conclusion

There is a need to facilitate decisions in traditional healing through cost accounting principles regarding the appropriate costing of products and services of the traditional healers through the provision of accurate cost accounting information even though there is a small trace of the application of cost accounting. The next section will draw the conclusions to the research. The overall results further indicate that cost accounting system has a significant role to play in the African traditional healing in South Africa. The overall results achieved shows that h cost accounting has a significant role to play in African traditional healing during the costing of the products and services of the African traditional healing in South Africa. The paper contributes to the cost accounting literature since it is the first this paper describes the procedure that will allows African traditional healing as a small business to smoothly switch from traditional way of doing things and non-costing system and consider strategic cost accounting system at a low risk with minimum investment This may influence the understanding of the implementation of cost accounting.

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