

# A Knowledge Synthesis of Anti-Black Racism in Accounting Research

Ufodike, Akolisa; Egbe, Inya; Ogharanduku, Bridget Efeoghene; Akinyemi, Temitope Edward

DOI:

[10.1111/1911-3838.12336](https://doi.org/10.1111/1911-3838.12336)

License:

Creative Commons: Attribution (CC BY)

*Document Version*

Publisher's PDF, also known as Version of record

*Citation for published version (Harvard):*

Ufodike, A, Egbe, I, Ogharanduku, BE & Akinyemi, TE 2023, 'A Knowledge Synthesis of Anti-Black Racism in Accounting Research', *Accounting Perspectives*. <https://doi.org/10.1111/1911-3838.12336>

[Link to publication on Research at Birmingham portal](#)

## General rights

Unless a licence is specified above, all rights (including copyright and moral rights) in this document are retained by the authors and/or the copyright holders. The express permission of the copyright holder must be obtained for any use of this material other than for purposes permitted by law.

- Users may freely distribute the URL that is used to identify this publication.
- Users may download and/or print one copy of the publication from the University of Birmingham research portal for the purpose of private study or non-commercial research.
- User may use extracts from the document in line with the concept of 'fair dealing' under the Copyright, Designs and Patents Act 1988 (?)
- Users may not further distribute the material nor use it for the purposes of commercial gain.

Where a licence is displayed above, please note the terms and conditions of the licence govern your use of this document.

When citing, please reference the published version.

## Take down policy

While the University of Birmingham exercises care and attention in making items available there are rare occasions when an item has been uploaded in error or has been deemed to be commercially or otherwise sensitive.

If you believe that this is the case for this document, please contact [UBIRA@lists.bham.ac.uk](mailto:UBIRA@lists.bham.ac.uk) providing details and we will remove access to the work immediately and investigate.

# A Knowledge Synthesis of Anti-Black Racism in Accounting Research\*†

AKOLISA UFODIKE, *York University*‡

INYA EGBE, *University of Birmingham*

BRIDGET EFEOGHENE OGHARANDUKU, *Sheffield Hallam University*

TEMITOPE EDWARD AKINYEMI, *Anchor University*

## ABSTRACT

This structured literature review synthesizes studies that have investigated questions related to anti-Black racism—namely, the discrimination and marginalization of Black people—in the accountancy literature and identifies opportunities for future research. This study is part of a larger research project that reviewed 161 articles and identified four themes relevant to accounting research on discrimination in general: anti-Black racism, imperialism and postcolonialism, intersectionality, and diversity. Based on the 25 anti-Black racism articles reviewed, this paper finds four key subthemes: demand for accountancy services and racial discrimination in accountancy practice, the racialization of professional accounting qualifications, Black professionals in academia, and the supply-side fallacy. Furthermore, because studies at the intersection of anti-Black racism and accounting are limited, this study proposes future research directions that will advance knowledge on various topics related to anti-Black racism.

**Keywords:** anti-Black racism, discrimination, diversity, intersectionality, structured literature review

## SYNTHÈSE DES CONNAISSANCES SUR LE RACISME ANTI-NOIRS DANS LA RECHERCHE COMPTABLE

### RÉSUMÉ

La présente analyse documentaire structurée offre un aperçu des études qui se sont penchées sur les questions liées au racisme anti-Noirs dans la littérature comptable — plus précisément, la discrimination et la marginalisation des personnes de race noire — et cerne des possibilités pour la recherche à venir. Cette étude fait partie d'un projet de recherche plus vaste dans le cadre duquel on a passé en revue 161 articles et dégagé quatre thèmes pertinents aux fins de la recherche sur la discrimination dans le domaine

---

This is an open access article under the terms of the [Creative Commons Attribution](#) License, which permits use, distribution and reproduction in any medium, provided the original work is properly cited.

\* Accepted by Merridee Bujaki and Leslie Berger. The authors wish to acknowledge that open access dissemination of this paper was funded by the Social Sciences and Humanities Research Council (SSHRC).

† Uche Ezike-Dennis: Gone too soon, but forever in our hearts.

‡ Corresponding author.

de la comptabilité : le racisme anti-Noirs, l'impérialisme et le postcolonialisme, l'intersectionnalité ainsi que la diversité. Après l'examen des 25 articles abordant le racisme envers les Noirs, quatre sous-thèmes clés ont été établis, soit la demande pour des services de comptabilité et la discrimination raciale dans la pratique comptable, la racialisation des qualifications professionnelles en comptabilité, les professionnels de race noire dans le monde universitaire et les idées erronées liées à l'offre. De plus, puisqu'il n'existe qu'un nombre limité d'études à l'intersection du racisme anti-Noirs et de la comptabilité, le présent article propose des orientations pour la recherche à venir afin d'accroître nos connaissances sur divers thèmes associés à ce sujet.

**Mots-clés :** racisme anti-Noirs, discrimination, diversité, intersectionnalité, analyse documentaire structurée

## INTRODUCTION

OECD countries are becoming increasingly diverse. As stated in OECD (2018), “The variety of groups defined by individual characteristics, such as gender, race, nationality, ethnicity, disability, LGBT status, or age, has increased considerably in the labor market and in society more broadly.” This description aptly applies to Canada, a key OECD country. Canada’s population increasingly consists of visible minorities and foreign-born people, and by 2031 racialized people could make up almost a third of the population (Statistics Canada 2018; Ufodike and Vredenburg 2020). The 2016 Canadian Census “identified 7,674,580 people as belonging to the visible minority population, making up 22.3% of the Canadian population. The three largest visible minority groups were South Asian (5.6%), Chinese (4.6%), and Black (3.5%)” (Statistics Canada 2017). However, this 22.3% visible minority population does not include Indigenous peoples, who constitute 4.9% of Canada’s population (Statistics Canada 2017). Collectively, Black, Indigenous, and people of color (BIPOC) account for almost one-third of Canada’s population.

Despite its increasingly diverse population, Canada, much like the United States, has a history of social exclusion, social injustice, and economic inequality between racial groups that dates back to the first contact between Europeans and Indigenous peoples. Specific to Black people, for example, in 1911, Canada’s prime minister signed an order-in-council (PC 1911-1324, also known as the “black ban”) which prohibited the immigration of people belonging to the then designated “Negro race” because they were deemed unsuitable for the Canadian climate and its immigration requirements (Order-in-Council PC 1911-1324 1911).

Lehman et al. (2016, 43) argue that “in advanced capitalistic economies, immigration policy is linked to economic development and is a highly contested political issue.” Economic and political imbalances between racial communities in Canada have been redefined with each new wave of immigration, as evidenced by the fact that Canada has scrapped and denounced the head tax only to impose a variant of it (i.e., the now normalized right of landing fee), which immigrants are still required to pay. Racial discrimination toward BIPOC continues in OECD countries and globally.

Indeed, the pervasiveness of racism is a key tenet of critical race theory (CRT), which argues that racism is the norm as opposed to an exception to the general rule. CRT also argues that racism is inherent in institutions such as the law and is tolerated by a large segment of society who are either beneficiaries of racism or have no incentive to resist it.

Consequently, anti-Black racism remains a significant problem and a major cause of societal frustration, as exemplified by the Black Lives Matter (BLM) protests that followed the killing of George Floyd in Minnesota in May 2020. On the downside, the BLM protests resulted in an all-out assault on CRT by then US president Donald Trump, culminating in a ban on teaching the key tenets of CRT in Florida through the enactment of House Bill 7 (also termed the Stop Woke Act). On the positive side, following the BLM protests, the Coalition for Diversity and Inclusion in Scholarly Communications adopted a statement of principles to be more inclusive; this has subsequently been adopted by the Canadian Academic Accounting Association, if not yet by the American Accounting Association (Coalition for Diversity and Inclusion in Scholarly Communications [n.d.](#)). Furthermore, academic publications such as the *Journal of Business Ethics* have called for special issues on racial justice and business ethics (Journal of Business Ethics [2020](#)), which demonstrates the urgency and breadth of this social justice movement. A similar reflection in accountancy<sup>1</sup> research is equally timely, as little scholarship explores discrimination against BIPOC in the accounting field. Despite the relative immaturity of the term “BIPOC,” it is surprising that it did not appear in any accounting study in the ABI/INFORM Global database as of December 15, 2020.

Based on the foregoing, this study focuses on the discrimination and marginalization of Black people and conducts a structured literature review (SLR) of anti-Black racism and discrimination in accounting. This is one of three papers that rely on the same problematization and methods in a larger project whose objective was to identify, review, critique, and summarize the most relevant accounting studies of discrimination and marginalization more generally to identify gaps in the literature as well as avenues for future research. In the larger project, we identified four themes: anti-Black racism (the focus of this paper), imperialism and postcolonialism, intersectionality, and diversity. Of the 161 articles reviewed for the project, 25 articles are on anti-Black racism. In particular, in this paper, we rely on professionalization literature (Annisette [2003](#); Sian [2006](#)), complemented by critical (accounting) race literature (Lewis [2015a](#), [2015b](#)). Professionalization in this context refers to the use of a profession to discriminate against a group, or groups, of people.

---

1. Accountancy is a broad term that refers to the work of accountants and the processes on which they rely. It includes accounting—namely, the recording of financial transactions. Strictly speaking, an auditor practices accountancy, not accounting, as auditors do not record financial transactions. The same logic would apply to accountants who work for a standard-setting body. Our literature review included papers on auditors and as such was about accountancy, in the strict sense; however, in other instances, we use the terms “accountancy” and “accounting” interchangeably and not necessarily with strict fidelity.

The remainder of this paper is structured as follows. First, we discuss our theoretical approach for the study. Next, we describe our methods, followed by our findings, which summarize existing studies of anti-Black racism. The paper ends with a discussion and conclusion that presents our observations and suggestions for future research.

## THEORY

Hammond and Streeter (1994) acknowledge the existence of racism in the accountancy profession (see also Sian 2006; Oldroyd et al. 2008; Harney 2011; Kyriakidou et al. 2016). Although most research on racism in accounting uses case studies, few scholars have adopted specific theoretical perspectives to examine the topic and consequences of the social construction of race on marginalized groups. Lewis (2016) suggests that the general lack of theorization is the result of accounting scholars' assumption that research on racism is better suited to the fields of human resources (HR) and sociology. He argues that most race-related studies in accountancy have been "under-theorized and under-researched" (Lewis 2015a, 1) because specific theories surrounding race and racism are seldom applied to these types of analyses. Consequently, there remains a dearth of research on "how specific racialized processes interact to create long-term structural exclusion and subordination" (Lewis 2015a, 2). To address the perceived shortcoming of research on the issues of race and racism in accountancy, Lewis (2016) advocates for the use of CRT as a framework for examining racialization in this field. CRT holds that racism is a normal feature of society, not an exception to the norm; racism is inherent in institutions such as the law, and it has endured because large segments of society have little incentive to eradicate it given that it "advances the interests of both white elites (materially) and working-class people (psychically)" (Delgado and Stefancic 2017, 7). Thus, to examine racialization in accountancy comprehensively and bring theorization into the field, we adopt CRT to discuss anti-Black racism in accountancy research. CRT and critical accounting theory demonstrate how accounting and societal structures, including laws, institutions, organizations, and professions, function as a multidimensional system that excludes, subjugates, and diminishes the agency of Black people.

Since the 1980s, scholars have attempted to highlight the role of accounting as a tool of discrimination and examine the effects of this discrimination on the professionalization of the field (Firth 1981). The literature has examined this topic in terms of gender biases, discrimination against racialized people in elite professional accountancy projects, the historical influence of colonialism on the development of professional accountancy, and the role of the accounting field in imperialism. Research on the professionalization of accountancy has explored how various social structures, in which ascriptive criteria prevent the entry of racialized people into this profession, have been put in place by the accounting elite (Annisette 2003). By extension, research has also revealed that professional accountancy associations, as established by the societal elite, have remained closed to all but a small group of individuals whose social background reflects that of the most powerful groups in society (Annisette 2003).

In this vein, Annisette and Prasad (2017) lament accounting scholars' laissez-faire attitudes toward the subject of race and its interrelatedness with the profession. They

argue that the indifference of critical accounting scholars (and the accountancy profession as a whole) toward research on race reinforces the notion that race “is an irritating residue of a past historical moment and not a deeply embedded feature of existing social structures” (Annisette and Prasad 2017, 13). They state that there have been only 32 publications about race and the accounting profession since Hammond and Streeter’s (1994) call for more research on this subject.

Furthermore, the current literature places an overwhelming emphasis on using historical research to study race and the accountancy profession. Although acknowledging the importance of history in generating a comprehensive understanding of the contemporary dynamics of race relations within this profession, Annisette and Prasad (2017, 13) contend that the emphasis on history “has limited the scope of critical accounting research to fully expose accounting’s involvement in the racial practices of our times.” For historical research on this topic to align with contemporary racial issues, they advocate for “accounting history research that would illuminate the variability, diversity and contingency of race and so expose accounting’s involvement in its social construction” (Annisette and Prasad 2017, 13).

Lewis (2015a) states that CRT offers researchers a platform on which they can engage in a discourse around racism in accountancy and the key issue of racial disparity, which many people find an uncomfortable topic. Adopting a CRT perspective of anti-Black racism would help us create and engage in a meaningful discussion on diversity, drive the emancipation agenda, and consolidate the discourse of race and racism within contemporary accountancy scholarship. In particular, CRT is antipathetic to the notion of racial objectivity and colorblindness and centralizes race as a lens through which scholars can connect a range of other inequalities. CRT highlights the idea that meritocracy is inherently self-serving and advantageous only to the most powerful, dominant race in a given society. It also challenges the idea of an inherent pluralism of society and invokes “white bean counting.” Lewis (2015b, 7) explains that in white bean counting “the definition[s] of objectivity, merit and worth ... are saturated by white cultural mores [norms].”

In the next section, we describe the methods we employ to conduct the SLR.

## METHODOLOGY

As a part of the larger knowledge synthesis project on discrimination and accounting, we performed an SLR following Massaro et al.’s (2016) and Roussy and Perron’s (2018) approaches, which entail writing out a literature review protocol, developing the research questions to be addressed by the SLR, determining the types of studies to be included, carrying out a literature search, measuring each article’s impact, defining an analytical framework to be used, testing both the reliability and the validity of the literature review, coding and analyzing the data, and, finally, developing research questions to be answered in future research.

We reviewed accounting articles, irrespective of their methodology or theoretical perspective, published in the ABI/INFORM Global database from 1972 to 2020. The

ABI/INFORM Global database is a leading source for disseminating research studies and measuring their impact within accounting studies, which are classified in this database as subjects 4100 to 4199. Following Roussy and Perron (2018), we excluded papers that were not written in English and those that were not peer reviewed. Gendron (2019, 1) argues that the internationalization of accounting research has resulted in “downplaying or marginalizing certain ways of speaking, thinking, investigating, and writing.”<sup>2</sup> Thus, we must acknowledge the relevant body of work in languages other than English; however, this study was constrained by the fact that its authors read only English. Nonetheless, we attempted to increase the breadth of the study by including various articles from trade journals such as *The CPA Journal* if they were marked in the database as peer-reviewed.

We began by establishing our review protocol. For the larger project, we identified and agreed on key database search words related to discrimination, including “First Nations” OR “Indigenous” OR “Aboriginal” OR “discrimination” OR “racism” OR “black” OR “anti-black” OR “ethnic minority” OR “immigration” OR “racial” OR “moral” OR “slavery” OR “visible minority.” Next, we searched the ABI/INFORM Global Database ID 1000001. As noted above, we included all relevant papers irrespective of their theoretical and methodological approaches. We also searched the database manually for papers published after 2017, resulting in the inclusion of five additional papers. Hence, 620 papers were selected for the initial screening.

Thereafter, we exported the references to Covidence, a tool that enhances the reliability of SLRs. The following steps were performed in Covidence. First, we imported the 620 references, then we coded the data (step 8 of Massaro et al.’s (2016) SLR framework), and finally, we analyzed the identified themes, which for this study focused on anti-Black racism. Table 1 shows our application of Massaro et al.’s (2016) 10-step SLR framework. Steps 1–8 were for the larger study (the entire 620 articles imported into Covidence), while steps 9 and 10 were specific to the 25 articles for this paper.

Our analysis and coding were consistent with Yin’s (2009) approach of examining theoretical propositions, creating a description, using a mixture of quantitative and qualitative data, and examining rival theories. Specifically, we used an iterative process (Yin 2009) to check, compare, and theorize the findings of the selected literature to ensure methodological rigor. Finally, we used the coded papers in our findings as in vivo texts (direct quotations) and abstractions (to themes) after applying various theoretical insights to the data.

Second, we reviewed the abstracts of all the articles to determine which should be selected for the full-text review. To ensure reliability, all abstracts were reviewed by at least two authors, with at least two votes required for a paper to be selected for the full-text review, thereby providing intercoder validity. Each article selected for the full-text review was also tagged with a preliminary theme and papers unrelated to discrimination

---

2. We thank Professor Yves Gendron for providing an English translation of this manuscript.



**TABLE 1**  
Application of Massaro et al.'s (2016) framework for structured literature reviews

Step	Massaro et al.'s (2016) steps for structured literature reviews	Details of our structured literature review protocol
1	Write a literature review protocol	At the start of the study, the researchers developed the scope and protocol for the SLR. An outline for the SLR was agreed upon, and each researcher received their assignments.
2	Define the questions that the literature review is setting out to answer	Identify, review, and summarize accounting research that investigates questions related to discrimination to identify gaps and avenues for future research.
3	Determine the types of studies and carry out a comprehensive literature search	Time: From inception Field: ABI/INFORM Global database Keywords: Relevant to discrimination in accounting
4	Measure the article's impact	ABDC ranking: A*, A, B, and C journals. Because of the scarcity of papers on anti-Black racism and intersectionality (other than gender), we also included trade journals such as <i>The CPA Journal</i> and <i>Internal Auditor</i> magazine.
5	Define an analytical framework	All theoretical and methodological perspectives. Articles organized by jurisdiction, year, findings, contribution, and author. Full abstracts included extracted for the table summary.
6	Establish the reliability of the literature review	All four researchers established a protocol. One researcher implemented the protocol. At least two researchers were required to screen the abstract of every paper. An initial theme was identified. Six original themes were eventually reorganized to four themes in step 8.
7	Test the validity of the literature review	We documented our SLR protocol. One researcher performed the search. All the researchers agreed on the preliminary and final themes. At least two researchers were required to screen each abstract. Tables were created to indicate the numbers of articles per year and per journal, and the number of articles per impact factor was created.
8	Code the data using the developed framework	Covidence was agreed upon as the SLR tool. Six themes were reorganized into four themes with 14 subthemes. Two researchers were required to assign

(The table is continued on the next page.)



TABLE 1 (continued)

Step	Massaro et al.'s (2016) steps for structured literature reviews	Details of our structured literature review protocol
		each article to a theme. Ties were resolved by a third researcher. Papers that had ties were reviewed again and discussed, and consensus was obtained before the final coding by the lead author.
9	Develop insights and critiques by analyzing the data set	Each theme was analyzed through a specific theoretical lens. The SLR was then presented as existing knowledge, gaps, and future research.
10	Develop future research paths and questions	Future research paths were presented following our observations.

were deemed irrelevant. After excluding irrelevant papers, 161 articles were selected for inclusion in the full-text review. Some of the exclusions included articles on tax discrimination and Black-Scholes models, which arose following our keyword search.

The 161 articles included in the final review were of varying impact. Specifically, they had been published in high-quality Australian Business Deans Council (ABDC) A or A\*<sup>3</sup> (13 A\* journals and 30 A journals) accounting and auditing journals, well-regarded peer-reviewed journals (ABDC B—47 journals or C—68 journals), and, to a lesser extent, peer-reviewed practitioner journals. Our measurement criterion for the impact assessment was each journal's ABDC ranking; however, given the limited body of research on anti-Black racism, we also included unranked peer-reviewed journals and practitioner journals to avoid overlooking any “interesting research and to work around the disadvantages of overly rigid rules” (Roussy and Perron 2018, 347). Table 2 presents the references of the reviewed papers. Table 3 describes the ABDC rankings and themes of the 161 papers, including the 25 papers identified as being relevant to the anti-Black racism theme.

Table 3 shows that 17 of the articles were published in A\* or A journals, potentially leading to the false assumption that accounting journals are interested in the subject; however, the realization that, of the 13 journals ranked A\* by ABDC, only one (*Accounting, Organizations and Society*) accepted related work for publication leads to an alternative conclusion. Furthermore, all the papers published in *Accounting, Organizations and Society* had only two authors/first authors (Hammond and Annisette). Overall, existing accounting research on anti-Black racism is conducted by a small group of dedicated

3. Although ABS rankings are used more frequently in Europe, there is a sufficiently close approximation between ABDC (A/A\*) journals and ABS (3) journals.

**TABLE 2**  
References of the reviewed papers

Author(s) and article title
Agyemang, G. 2016. Perilous journeys across the seas: The accounting logic in Europe's Agenda for Migration. In <i>Accounting in Conflict: Globalization, Gender, Race and Class</i> , edited by C. R. Lehman, 1–27. Bingley, UK: Emerald Publishing.
Annisette, M. 2003. The colour of accountancy: Examining the salience of race in a professionalisation project. <i>Accounting, Organizations and Society</i> 28 (7–8): 639–74.
Annisette, M., and A. Prasad. 2017. Critical accounting research in hyper-racial times. <i>Critical Perspectives on Accounting</i> 43: 5–19.
Backmon, I., G. Clark, and L. Weisenfeld. 1997. Is it double jeopardy: The African American woman in accounting? <i>Negro Educational Review</i> 48 (1): 53–69.
Coetzee, S. A., A. Schmulian, and L. Kotze. 2014. Communication apprehension of South African accounting students: The effect of culture and language. <i>Issues in Accounting Education</i> 29 (4): 505–25.
Cramer, J. J., Jr., and R. H. Strawser. 1972. Perception of selected job related factors by black CPAs. <i>The CPA Journal</i> 42 (February): 127.
Hammond, T., and D. W. Streeter. 1994. Overcoming barriers: Early African-American certified public accountants. <i>Accounting, Organizations and Society</i> 19 (3): 271–88.
Hammond, T., B. Clayton, and P. Arnold. 2009. South Africa's transition from apartheid: The role of professional closure in the experiences of black chartered accountants. <i>Accounting, Organizations and Society</i> 34 (6–7): 705–21.
Hammond, T. D. 1995. Some considerations in attracting and retaining African-American doctoral candidates in accounting. <i>Issues in Accounting Education</i> 10 (1): 143–56.
Hammond, T. D. 1997. From complete exclusion to minimal inclusion: African Americans and the public accounting industry, 1965–1988. <i>Accounting, Organizations and Society</i> 22 (1): 29–53.
Harney, N. 2011. Accounting for African migrants in Naples, Italy. <i>Critical Perspectives on Accounting</i> 22 (7): 644–53.
Henderson, A. B. 2003. Review of <i>A White-Collar Profession: African American Public Accountants since 1921</i> , by T. A. Hammond. <i>Business History Review</i> 77 (1): 126–29.
Lehman, C., T. Hammond, and G. Agyemang. 2018. Accounting for crime in the US: Race, class and the spectacle of fear. <i>Critical Perspectives on Accounting</i> 56: 63–75.
Lewis, A. 2015. A pilot study of the Black British professional accounting experience. <i>European Scientific Journal</i> 11 (13): 1–16.
Lewis, A. 2015. “Counting black and white beans”: Why we need a critical race theory of accounting. <i>European Journal of Contemporary Economics and Management</i> 2 (2): 1–13.
Lewis, A., 2016. A critical race theory discussion of neutrality and colorblindness in accounting. In <i>Accounting in Conflict: Globalization, Gender, Race and Class</i> , edited by C. R. Lehman, 113–34. Bingley, UK: Emerald Publishing.
Malone, F. L. 2001. Perception of professional acceptance and commitment of black accountants. <i>CPA Journal</i> 71 (11): 68–71.
Moyes, G., P. Williams, and B. Quigley. 2000. The relation between perceived treatment discrimination and job satisfaction among African-American accounting professionals. <i>Accounting Horizons</i> 14 (1): 21–48.
Sadler, E. 2002. A profile and the work environment of black chartered accountants in South Africa. <i>Meditari Accountancy Research</i> 10 (1): 159–85.
Sadler, E., and B. J. Erasmus. 2003. Views of black trainee accountants in South Africa on matters related to a career as a chartered accountant. <i>Meditari Accountancy Research</i> 11 (1): 129–49.

(The table is continued on the next page.)

**TABLE 2** (continued)

Author(s) and article title	
Sadler, E., and B. J. Erasmus. 2005. The academic success and failure of black chartered accounting graduates in South Africa: A distance education perspective. <i>Meditari Accountancy Research</i> 13 (1): 29–50.	
Steenkamp, L. P. 2009. South African chartered accountants' views on and expectations of a career in academia. <i>Meditari Accountancy Research Sciences</i> 17 (1): 81–98.	
Stewart, L. J., J. Wells, and F. Ross. 2011. Promotion and retention of African American accountants in the 21st century US public accounting profession: A summary of findings and a call for action. <i>Journal of Diversity Management</i> 6 (4): 9–18.	
Weisenfeld, L. W., and I. B. Robinson-Backmon. 2007. Accounting faculty perceptions regarding diversity issues and academic environment. <i>Issues in Accounting Education</i> 22 (3): 429–45.	
Wiese, A. 2006. Transformation in the South African chartered accountancy profession since 2001: A study of the progress and the obstacles black trainee accountants still encounter. <i>Meditari Accountancy Research</i> 14 (2): 151–67.	

**TABLE 3**  
Reviewed papers divided by theme and ABDC ranking

Theme	No. of articles	A*	ABDC journal ranking					A & A*
			A	B	C	PR	NA	
Anti-Black racism	25	4	13	0	2	3	3	17
Imperialism and postcolonialism	56	33	22	1	0	0	0	55
Intersectionality	63	26	14	4	5	4	10	40
Diversity	17	0	11	1	0	0	5	11
Total	161	63	60	6	7	7	18	123

**Notes:** PR: unranked by ABDC but peer-reviewed; NA: unranked practitioner journal or non-peer-reviewed journal.

researchers, primarily in the United States and, to a lesser extent, Canada and South Africa.

Third, the 161 papers were analyzed in accordance with Massaro et al.'s (2016) requirements for defining an analytical framework and initial themes were developed. Finally, we documented our SLR protocol and read, critiqued, and summarized the articles selected for the full-text review. Although one researcher performed the search, at least two researchers were involved in coding each paper. If there was a tie following these two reviews, the third researcher's decision was used as the tie-breaker. For validity, we measured the numbers of articles per year and per journal. Based on our detailed reviews, we then analyzed and coded the articles according to our four developed themes (Massaro et al. 2016): anti-Black racism (25 articles; the focus of this paper), imperialism and postcolonialism, intersectionality, and diversity.

**TABLE 4**  
Anti-Black racism papers by journal and ABDC ranking

Journal name	No. of articles	ABDC ranking
<i>Accounting, Organizations and Society</i>	4	A*
<i>Meditari Accountancy Research</i>	5	A
<i>Critical Perspectives on Accounting</i>	3	A
<i>Issues in Accounting Education</i>	3	A
<i>Accounting Horizons</i>	1	A
<i>Business History Review</i>	1	A
<i>Advances in Public Interest Accounting</i>	2	C
<i>European Scientific Journal</i>	1	PR
<i>European Journal of Contemporary Economics and Management</i>	1	PR
<i>The Negro Educational Review</i>	1	PR
<i>The CPA Journal</i>	2	NA
<i>Journal of Diversity Management</i>	1	NA

**Notes:** PR: unranked by ABDC but peer-reviewed; NA: unranked practitioner journal or non-peer-reviewed journal.

Table 4 shows the distribution of the 25 articles on anti-Black racism by journal. Eight of the 13 articles (61%) published in A journals were published in only 2 of the 30 such journals: *Critical Perspectives on Accounting* (CPA) and *Meditari*. *Meditari* had 5 articles, 3 of which were by the same lead author, and CPA had 3 articles, which represented the most recent body of work on the subject (i.e., all publications after 2011). The 3 CPA articles were also by three different authors and published in three different years, suggesting CPA had the broadest distribution of anti-Black racism articles, perhaps because of the natural fit of racism research with the critical nature of research it publishes.

In 2016, CPA ran a special issue on equality, diversity, and inclusion, in which Kyriakidou et al. (2016) argue that previous special editions of major journals (*Accounting, Organizations and Society*, 1987, Vol. 12 (1); *Accounting, Auditing and Accountability Journal*, 1992, Vol. 5 (3); *Accounting, Organizations and Society*, 1992, Vol. 17 (3/4); *Critical Perspectives on Accounting*, 1998, Vol. 9 (3); *Accounting, Auditing and Accountability Journal*, 2008, Vol. 21 (4)) all focus on equality, diversity, and inclusion through the lens of gender. This special issue thus aimed to spur further research on equality, diversity, and inclusion in accounting beyond the previous focus on gender.

A similar special issue by CPA in 2004 that focused on imperialism illuminated and arguably spurred the subsequent interest of accounting scholars in accounting imperialism and gave prominence to the voice of the subaltern (the emancipation agenda). Anisette and Neu (2004, 4) argue that such a focus on imperialism permitted these special issues “to begin to explore the theme of diversity within unity and unity within diversity.” This paper attempts to do the same for the subject of anti-Black

**TABLE 5**  
Number of reviewed articles by year of publication

Theme	No. of articles	ABDC journal ranking				
		1972–1982	1983–1993	1994–2004	2005–2015	2016
Anti-Black racism	25	1	0	10	10	4
Imperialism and postcolonialism	56	0	2	14	34	6
Intersectionality	63	2	6	14	36	5
Diversity	17	0	0	3	8	6
Total	161	3	8	41	88	21

racism research that—despite the *CPA*’s special issue in 2016—has not yet gained momentum, as no accounting or business journal had run a special issue on racism research as of 2020.

Table 5 illustrates the distribution of the 25 anti-Black racism papers by year of publication. An analysis of Table 5 shows that no scientific interest in anti-Black racism and accounting existed before 1994. In 1972, Joseph Cramer—one of the 150 Black certified professional accountants (CPAs) in 1963, a time when the AICPA had 120,000 members—published an article in *The CPA Journal* (a practitioner journal). Cramer was one of only nine Black people in the United States with a PhD and CPA qualification and the first Black faculty member in accounting at Penn State (Penn State 2011). From 1994, the most impactful research on anti-Black racism in accounting was performed by a small group of dedicated (primarily Black) researchers (e.g., Marcia Annisette (Canada) and Anton Lewis (United States)) and White female researchers such as Theresa Hammond (United States). Hence, research on anti-Black racism and indeed racial discrimination struggled to gain broad interest in accounting research.

In addition, Table 5 shows that following years of increased interest in discrimination research (between 1994 and 2015 for anti-Black racism), interest across all areas of discrimination has decreased since 2016, while, sadly, discrimination has not gone away. An ironic but compelling example of the prevalence of racism in modern society was reported by CBC News in March 2023. In that report, the Canadian government admitted that the Canadian Human Rights Commission, which is the agency responsible for investigating allegations of racial discrimination in Canada, discriminated against its own Black and racialized employees (Thurton 2023).

The 25 papers on anti-Black racism were identified as being relevant using a two-step approach. First, the lead investigator read the abstracts. Second, two members of the research team read the articles and coded them as being relevant to anti-Black racism in Covidence. This sample included papers that discuss racism and discrimination against Black accountants and the use of accounting to facilitate discrimination against Black people. Most of these studies were conducted in South Africa and the United States.

Intersectionality studies that focused on discrimination against Black people were also included. The anti-Black racism theme contained the following four subthemes:

- i. Demand for accountancy services and racial discrimination in accounting practice (nine articles)
- ii. Racialization of professional accounting qualifications (nine articles)
- iii. Black professionals in academia (six articles)
- iv. The supply-side fallacy (one article)

Each of these subthemes is addressed in detail below, after introductory comments about anti-Black racism literature in accounting.

## FINDINGS AND INTERPRETATION

This section presents critiques and summaries of the 25 studies on anti-Black racism, followed by observations of the current gaps in the literature or “promising research avenues” (Roussy and Perron 2018, 350). Previous research has often outlined the bias toward minority groups in White-dominated contexts. Studies have examined in detail how professional accountancy developed by excluding people from its membership based on gender (Essed 1991; Backmon et al. 1997) and social class (Lehman et al. 2018); however, there is still a dearth of research on anti-Black racism in accountancy. While some research conducted in the United States (Backmon et al. 1997; Malone 2001) has examined racism against Black people as a minority group in the accounting profession, these studies have primarily focused on public accountants. Researchers have investigated the barriers to the entry and advancement of Black public accountants and the need to encourage more Black people to join this field (Ross and Traub 2008; Lehman et al. 2018). Other authors have focused on the efforts made to increase and encourage more Black people to become professional accountants and the barriers that hinder these efforts (Edgley et al. 2016; Drumgo 2019). However, race and racism in the accounting profession require further research if bias against Black accountants is to be meaningfully addressed.

Annisette (2003, 669) describes race as the “third major axis of social differentiation,” noting that race, as a basis for a more in-depth critical interrogation of the accounting profession, has not enjoyed the same degree of research prominence as class and gender. Understanding anti-Black racism within accounting professionalization is imperative because of the fundamental changes in the racial composition of predominantly White societies during the 20th century (Annisette 2003). Demographic changes arising from growing minority populations in countries such as Canada, Australia, the United States, and the United Kingdom have led to the redefinition of these countries as multicultural societies. Thus, there is a growing need to critically examine how professional accounting associations within these now multicultural societies have responded to such sociodemographic change (Annisette and Prasad 2017; Sian 2007; Lehman et al. 2016). This need is especially relevant today, as shown by recent events that have exposed the increase in anti-Black racism, leading to the advent of the BLM movement and emergence of the term “BIPOC.”

The professionalization of accounting in predominantly Black countries has also been investigated. Sian (2007) examines racism in professional accountancy practices in Kenya from a social exclusion perspective. He notes that social exclusion and ethnocultural stratification are evident within this postcolonial system's socioeconomic and political structures, specifically in the practice of professional accountancy. He argues that the sluggishness of professional accountancy in adopting novel hierarchical and social structures in post-independence Kenya highlights the culpability of the profession in promoting racial segregation and social exclusion.

Next, we discuss the papers reviewed on anti-Black racism, organized into four subthemes.

### **Demand for Accountancy Services and Racial Discrimination in Accountancy Practice**

Unlike other professions such as law and medicine, wherein demand for services is spread across consumers of different races, demand for professional accountancy services is homogeneous and primarily driven by large capitalist corporations. As Annisette (2003, 657) explains, "Capitalist corporations themselves represent the powerful actors in whose interest the process of racialization first stemmed." Thus, the relationship between capitalist corporations and professional accountancy reduces demand for practitioners from society's racially marginalized groups.

Wiese (2006) suggests that recruitment practices are still shaped by the patronage of capitalist corporations, which pressure employers to recruit socially acceptable employees. Recruits whose social and cultural backgrounds differ from that of the dominant culture in which the corporation functions are often seen as lacking "the social skills needed to succeed in the corporate environment" (Wiese 2006, 157). Employees of capitalist corporations often have a healthy rivalry; however, when one of those employees is Black, it often takes on a more racialized dimension, "where Black colleagues are seen as token appointments, and white peers believe that their Black colleagues will be promoted based on their race only" (Wiese 2006, 157).

Lehman et al. (2018, 63) argue that capitalist corporations' emphasis on accounting numbers have obscured the "social dimension of discrimination by reducing phenomena to simplistic representation that erase the humane meaning." Moreover, Oldroyd et al. (2008) find accounting culpable in the discrimination against and maltreatment of slaves during the 1700s and 1800s. They outline the historic practices of valuing slaves, slave rentals, and maintaining data on their productivity, among other vices of accounting, used in discriminating against Black people. Although Oldroyd et al. (2008) examine historical examples, Lehman et al. (2018) suggest that the use of accounting numbers by capitalist corporations and government institutions still hampers the lives of racially marginalized groups that constitute a large part of most modern societies.

In an example of government institutions using accounting numbers as a tool of racialization at an international scale, Agyemang (2016) adopts critical accounting theory



to analyze the accounting logic underlying Europe's agenda on migration. Through this theory, she exposes the shortsightedness and myths of accounting numbers and challenges the stereotypes that arise from their use. She also reveals the role of accounting as a system of control and exploitation. Her research highlights how accounting numbers have been used to justify the prioritization of immigrants and refugees based on perceptions of their expected financial inputs (to Europe) and expected outputs rather than social and humanitarian needs. In the process, accounting has been used to support dominant stereotypes such as that socioeconomically disadvantaged migrants are less productive.

Sadler (2002) concludes that the historical exclusion of Black people from professional accountancy (and other managerial positions) has had a serious long-lasting effect that has led to a shortage of skilled Black accountants. Furthermore, the author suggests that these effects have also caused unhealthy competition among the relatively few professional Black accountants in South Africa as employers grapple with affirmative action policies.

Sadler and Erasmus (2003) investigate the underrepresentation of Black chartered accountants in South Africa in 2003 (337 vs. 20,000 in total). They then provide the following explanations for the low participation of Black people in the profession: a lack of career guidance at school, a lack of funding and bursaries, a lack of challenging work given to trainee accountants, a lack of Black mentors, the racial bias of supervisors, and a lack of recognition and respect for their work.

In his study of the transformation of the South African chartered accountancy profession since 2001, Wiese (2006) finds a gross underrepresentation of Black people despite reforms to ensure equity. He attributes this underrepresentation within the profession to the social and cultural alienation of Black trainee accountants, who still face hostility and a degree of mistrust in their abilities which hinder them from reaching their full potential in the profession in South Africa.

Malone (2001) similarly states that Black professional accountants in the United States believe that corporate America considers their skills and abilities inferior to those of their White counterparts, even when they have similar or better qualifications. This view is supported by Lewis (2015b, 9), who argues:

The white male is the arch technocrat, while the Black male the arch suspect in the lineup. Since the Black male does not have the privilege of being assumed to be competent, his work, it must be checked, [and] surveillance of his activity engaged in.

Backmon et al. (1997) argue that this discrimination is even more pronounced for Black female accountants, who they describe as experiencing the double jeopardy of race and gender bias, now widely acknowledged as intersectionality (Crenshaw 1989). In another study of accounting and Black intersectionality, Spates et al. (2020) use gendered racism (Essed 1991) as a framework to explore the experiences of Black women. The term "gendered racism" describes the phenomenon of experiencing

racism and sexism simultaneously, which Black women often face. They argue that Black women's experiences of gendered racism shape how they live in and interact with the world. The commodification and hypersexualization of Black women's bodies, stemming from the days of slavery, have resulted in a "stigmatizing stereotype [that] has since followed them and still influences the lived experiences of Black women" (Spates et al. 2020, 587). For example, Backmon et al. (1997) note that while Black female accountants often rank second in terms of their advanced qualifications compared with their Black male and White male and female counterparts, they only rank third and fourth, respectively, in terms of salary and supervisory responsibilities. In other words, Backmon et al. (1997) find an asymmetry between Black female accounts' qualifications and their compensation and likelihood of promotion to managerial roles.

### **Racialization of Professional Accounting Qualifications**

Annisette and Trivedi (2013) describe that the value and prestige of early professional accountancy qualifications were defined along racial lines. They argue that such a division reflected the broader structures of Western society being revealed in the employment locations and demographics of professional accountants at that time. Their work supports the findings of Sian (2007), who describes similar colonial era patterns of excluding Black trainees from the Kenyan accountancy profession with the justification that clients would not accept non-White accountants.

Annisette (2003) describes the racialization of professional accountancy qualifications in Trinidad and Tobago as far back as the 1950s, when Trinidad was still a British colony. She highlights the racialization of accountancy credentials, indicating that those who achieved "the prestigious 'CA-Chartered Accountant' designation were all British expatriates" (2003, 653), who had also been certified by the Institute of Chartered Accountants in England and Wales (ICAEW). Because the ICAEW requires that its articles and qualifications be taken in Britain, the chances of non-British residents becoming certified through its courses were diminished. Hence, Black people and other minority groups enrolled for the "less prestigious" membership of the Association of Chartered Certified Accountants (ACCA) in the 1950s (Annisette 2003).

The value and prestige attached to ICAEW certification was evident in members' employment locations. ICAEW-certified accountants worked in both professional practices and the British-controlled private sector, while the state/public sector primarily employed Black and local racialized people. Therefore, Annisette's (2003) research establishes strong links among one's race, place of employment, and accountancy qualifications. Thus, professional accountancy qualifications "became profoundly racialized, and race emerged as a very reliable marker for status differentials in accountancy" (Annisette 2003, 666).

Although the ACCA emerged as an alternative to the ICAEW for Black people to achieve their qualifications, it required that registered students be engaged in "approved" accountancy work—yet another obstacle to prospective Black accounting candidates

obtaining professional qualifications. Approved accountancy work required trainee accountants to gain professional experience under the supervision of qualified professionals, and the local professional firms accepted only British expatriates. As stated above, Black people were often limited to working for the state, which was not considered to be “approved” work for obtaining certification (Annisette 2003). Furthermore, the dichotomy created by these two professional accountancy bodies is also highlighted by their several failed attempts to merge. Annisette (2003) contends that such attempts to merge failed since the ICAEW had a higher sociopolitical status than the ACCA because of the latter’s generally non-White membership. Hence, racial discrimination likely played a role in shaping both the perceptions and the prestige that were afforded to these two groups’ professional accountancy certifications.

As a result of the barriers to professional accountancy qualification and status differential created by the lack of access to accountancy qualifications for Black people, Bakre (2006) contends that professional accountancy was unable to positively impact postcolonial societies in the way medicine and law did. This view is shared by Lewis (2015b, 4), who states the perception that the best Black students go for medicine or law, leaving the “mediocre” Black students to accounting.

Bakre (2006, 286), focusing on the case of Jamaica as a former British colony, argues that the “accounting education, training and technology either inherited from the British professional bodies at independence or transferred to the Commonwealth Caribbean societies by some transnational accounting firms and other global professional bodies after independence, did not allow for Commonwealth Caribbean accountants to understand their own particular environments” and be equipped to contribute meaningfully and significantly to nation-building after independence.

However, to the best of our knowledge, Annisette (2003), Bakre (2006), and Sian (2007) are part of a limited body of research focused on professional accountancy bodies and anti-Black racism (although the subject of Annisette (2003) is not exclusively anti-Black racism since Trinidad and Tobago’s population is only approximately 40% Black).

## **Black Professionals in Academia**

The closure of professional accountancy to Black people has impacted the field’s practice, pedagogy, and research. For example, Hammond (1995, 150) argues that the accounting profession must recognize that the lack of Black professionals across the field is a reflection of the broader social problems that need to be tackled “throughout the educational pipeline from primary school through higher education.” She notes that the central place that race possesses in the structure of Western society impacts all the opportunities available to Black people.

Steenkamp (2009) argues that having more Black accounting faculty members in postsecondary institutions would significantly impact and help remedy the shortage of Black people in professional accountancy practice. He notes that Black faculty members would “create a safe environment that promotes learning and understanding of the principles and concepts taught” (Steenkamp 2009, 82). Furthermore, “Students could benefit

from being taught by lecturers from the same cultural background to ensure that core academic concepts are adequately transferred to students” (Steenkamp 2009, 82).

Wiese (2006) also argues that the historical exclusion of Black people from professional accountancy, which has had the snowball effect of creating a shortage of Black accounting academics, has made it harder for prospective Black accountants to have mentors with similar life experiences and backgrounds to guide their professional development. Hammond (1995) specifically critiques the severe underrepresentation of African American faculty members in US academic institutions, which, she argues, has had a negative impact on the profession as a whole. She links the underrepresentation of African American accounting faculty members to the shortage of African Americans in the public accounting profession in general. Thus, institutional racism and a subsequent lack of mentors with similar backgrounds are other factors responsible for the low number of Black accounting faculty members within academic institutions.

Institutional racism has thrived in social and political institutions, including colleges and universities. Research suggests that Black people have always been on the periphery of the social systems of predominantly White societies, with the legacies of colonialism still lurking—even in predominantly Black nations (Hammond et al. 2009). Hence, all institutions (social, political, corporate, and economic) have historically functioned to the disadvantage of Black people. Intentional or not, anti-Black racism exists across society’s processes, attitudes, and behaviors, which then leads to active discrimination. Institutional racism against Black people has been expressed through racist stereotyping (i.e., unconscious bias, unintentional prejudice, ignorance, and thoughtlessness), which severely disadvantages Black people academically and professionally (Annisette 2003). For example, allusions to Black men’s physique and strength, particularly in comparison with White people, who are often emphasized in terms of their intellectual and technical abilities, stereotype Black people as lacking the intellectual capacity to perform as well or better than their White contemporaries.

Hammond (1995) argues that more Black accounting academics should occupy leadership positions within their respective institutions. Black academics should serve as role models for all students, thereby helping address the stereotypes and misconceptions that have undermined their intellectual abilities. Most importantly, having Black academics in leadership positions would help students as well as other racialized academics appreciate and benefit from their institution’s diversity, as it exposes them to Black managers and colleagues. Likewise, research shows that Black accounting students experience racism during their doctoral programs (Hammond 1995; Steenkamp 2009). Black PhD students reportedly suffer from feelings of isolation because of the small number of people of the same race in their academic cohort as well as the general lack of Black academics (Hammond 1995). They can also face discriminatory remarks from academic staff members who feel that Black students are not the “proper fit” for such an academic program (Hammond 1995; Steenkamp 2009).

## The Supply-Side Fallacy

Stewart et al. (2011) find that Black CPAs account for fewer than 1% of the partners in major firms in the United States (this number deteriorated to 0.3% in 2019 according to a survey conducted by the AICPA) and offer two supply-side explanations. First, there is a disproportionately low number of African American accountants in the management pipeline. Second, underlying economic factors influence the participation of Black accountants in major firms, as these often motivate them to seek other professional opportunities. They conclude that while African Americans are underrepresented at the partner level, the path to management is challenging irrespective of race.

In the United States, solutions to anti-Black racism also come under the rubric of increasing diversity, which involves implementing targets and affirmative action programs to address supply-side issues. For example, the PhD Project, established in 1994 by the KPMG Foundation, Citi, the Association to Advance Collegiate Schools of Business, and the Graduate Management Admission Council, is a non-profit organization whose main goal is to “increase workplace diversity by increasing the diversity of business school faculty who encourage, mentor, support, and enhance the preparation of tomorrow’s leaders” (PhD Project n.d.). PhD Project (n.d.) states that its vision is to provide “a significantly larger talent pipeline of Black/African-Americans, Hispanic/LatinX and Native Americans for business leadership positions.”

Opponents of diversity targets often make the flawed assumption that these targets result in incompetent hires, which is premised on the assumption that there is a lack of competent Black and BIPOC candidates. The accounting profession is well equipped to become a leader in meeting diversity targets because accountants are trained to appreciate numbers and targets. Accountants understand that whatever gets measured is what gets done. Some US companies are already leading the way in achieving diversity targets. McKinsey and Company (2020), for example, released a statement in June 2020 committing to “doubl[ing] our Black leadership and hiring of Black colleagues in our firm over the next four years.” Furthermore, in the same month, Adidas committed to ensuring that 30% of all its new hires in the United States would be Black and Latino people (Safdar 2020).

This then brings us to the supply-side fallacy. The dominant view is that Black people are underrepresented in certain professions and academic fields because they are not voluntarily choosing to enter them. This is a logical fallacy. For example, in the United States in 2018, Data USA (which represents a partnership between Deloitte, Datawheel, and César Hidalgo (a professor at MIT Media Lab)) uses both census and growth projections to show that while African Americans make up 13.6% of the population, they account for only 11.7% of the workforce and only 8.8% of accountants and auditors, specifically (Data USA 2018). These figures are consistent with those of the AICPA, which in 2019 found that African Americans made up 12.1% of the workforce but only 8.2% of accountants and auditors (AICPA 2019). In 2007, 11% of all newly graduated accountants seeking employment in US CPA firms were African Americans; however, it was later found that they

accounted for only 8% of new hires in the field (AICPA 2019). By 2016, African American graduates accounted for 9% of the supply and only 4% of the demand (AICPA 2019). Simply put, half of the Black accounting graduates who actively sought employment at CPA firms were not accepted, which the AICPA has since come to refer to as “demand stagnation.” This explanation contradicts the supply-side one for the lack of diversity in the profession. Dey et al. (2019) support this idea of demand stagnation. Unsurprisingly, the result of demand stagnation is that while 6% of all undergraduate and master’s accounting graduates are Black, only 3% of employees in US CPA firms are African American, and worse still, only 0.3% of partners in these companies are Black (AICPA 2019). These statistics therefore demonstrate the supply-side fallacy. On a more positive note, we can illuminate this phenomenon using only US data because the relevant professional bodies and researchers are willing to collect and analyze the data—even if they reveal a dismal state of affairs. This is in contrast to Canada and the United Kingdom, where the collection of racial data on members and students by the professional accounting bodies is avoided altogether, as evidenced by the existence of the AICPA annual demographic survey of members and students. Accountants need data, and accounting scholars especially require evidence. Both the collection of racial data on students and professionals and the use of census programs are necessary for professionals in this field to establish a genuine intentional commitment to achieving diversity.

We are not arguing that the scarcity of Black professionals is never a supply-side issue. However, while the scarcity of Black professionals in any profession such as accounting may start as a supply-side issue, it is often sustained by demand-side stagnation, which is empirical evidence of institutionalized discrimination. Scholars and practitioners alike must thus be careful to recognize when exclusion is no longer a supply issue.

In particular, the BLM movement of 2020 offers accounting researchers in Canada and elsewhere an opportunity to assess the discipline’s commitment to diversity, which is an ethical obligation of the profession and fits well within the emancipatory role of accounting research (Adams and Harte 2000). In the wake of the BLM movement, many Canadian university faculty associations (e.g., University of Alberta, and York, McMaster, and Queen’s Universities) have called upon their institutions to implement initiatives aimed at achieving the representation and targeted hiring of more Black faculty members, which is an excellent first step. Therefore, this is an ideal moment for the accounting profession, industry, and academia to take the lead on furthering the social justice goal of a more equitable and inclusive accounting profession and society.

## DISCUSSION AND CONCLUSION

Massaro et al. (2016) argue that SLRs should develop meaningful insights and propose future research paths. This section provides final remarks on anti-Black racism in accountancy and proposes several avenues for future research. However, we first acknowledge the limitations of this research, particularly our exclusion of non-English papers, which marginalizes non-English research and researchers (Gendron 2019). This limitation is because the only language all four authors share is English. To go some way to overcome



this limitation, we obtained an English translation of Gendron's (2019) relevant article in Spanish.

The opportunities for future research on anti-Black racism in accounting are numerous. Although anti-Black racism is not exclusive to professional accountancy, it is blatant in the field and facilitated by demand for accounting services by capitalistic corporations. Although significant efforts have been made, and are still being made, to increase the number of Black people in professional accounting, their historical exclusion from the profession has been difficult to overcome. Research on anti-Black discrimination in accounting occurs primarily in the United States and South Africa, with some notable exceptions. Further research within Canada, the United Kingdom, and the former colonies of the British Empire in Africa and other continents could provide insightful and comprehensive information on anti-Black discrimination in the accountancy profession globally.

To address the lack of theories on anti-Black racism research in accountancy, we propose that future research should apply other accounting theories. Although CRT is important to the field, scholars should also engage with and synthesize multiple theoretical perspectives to examine the underlying issues of racism in the accountancy profession. For example, practice theory (Schatzki 1996, 2001) could be used to propose pragmatic ways to achieve a more inclusive profession, while actor-network theory (Latour 1987) could be used to understand how various actors in the accounting profession espouse or resist racism. Studies that adopt institutional theory (including institutional logic, institutional entrepreneurship, and new institutional sociology) could also examine how institutional arrangements (i.e., contextual issues) influence anti-Black racism in the accountancy profession.

In 2018, to the bewilderment of many, US President Trump decried immigration from Haiti and other Black African countries, which he referred to as “shithole” countries (Watkins and Phillip 2018). Similarly, in Canada, immigration personnel referred to a group of Black African countries as the “dirty thirty” (Boudjikianian 2021). These attitudes suggest that in the hierarchy of racialized peoples and immigrants, Black people are at the bottom. In fact, a report examining workplace racism at Immigration, Refugees and Citizenship Canada describes “repeated instances of employees and supervisors using offensive terms with their racialized colleagues” (Boudjikianian 2021). Little surprise then that those African countries have a much lower Canadian visa approval rate than non-African countries. In the first half of 2020, for example, the approval rate for Canadian visas for students from Nigeria was 12% compared with over 90% for Japan and 70% for Tunisia, a non-Black African country (Irete 2022). The artificial intelligence now used by Canadian immigration can be expected to machine-learn these racist attitudes toward applicants from Africa. Given that accounting has been implicated in discriminatory immigration policies in Europe (Agyemang 2016), future research could investigate the role played by accounting in sustaining discriminatory practices in Canada's immigration processes and the hiring practices of its capitalistic corporations, such as requesting “Canadian experience,” which normalizes discrimination against immigrant professionals. This discrimination against immigrant professionals by HR practices is often framed as



being in the public interest but is steeped in the stereotype that only work experience obtained in Australia, New Zealand, the United States, and the United Kingdom (and other predominantly white countries) is equivalent to Canadian experience while professional experiences obtained in other racialized countries are inferior.

Racism in professional accountancy is understudied, and some of the papers that do examine this topic focus on the colonial aspects of marginalization. Therefore, a prospective avenue for future researchers would be to investigate the racial inclination of professional accountancy bodies in OECD countries, including Canada, and how demographic changes and laws aimed at addressing equality have shaped professional accountancy qualifications since the 1970s. Furthermore, race remains an inherently ambiguous concept in the literature, as racism is treated as though it were homogeneous, with different forms of racism—such as anti-Asian racism, which has increased since the COVID-19 pandemic, and anti-Semitism, which has grown with the rise of populism—seldom acknowledged as distinct forms of discrimination. This attribute makes the concept of racism intriguing for future accountancy research, as there would be no shortage of opportunities for critical inquiry into how various forms of racism play out in accounting.

Future research should also investigate whether any progress has been made in increasing the number of Black academics overall, specifically in leadership positions. These studies should examine the impact of an increased number of Black academics (where that is the case) on the mentoring and retention of Black students and whether the lack of Black accounting academics is related to the academic performance of Black accounting students. This research could provide greater insights into previous findings that mentoring is more effective when mentors and mentees share various commonalities. Hammond (1995, 146), for instance, argues that “mentoring is crucial to the retention of African-American students” and “when African-American faculty are available, they often help to buffer African-American students from some of the difficulties associated with the sometimes-inhospitable environment which may exist in predominantly white institutions.”

The lack of Black academics has been highlighted as a primary factor hindering the number of Black people entering the accountancy profession; however, research on Black accounting academics, as well as their barriers and success factors, is limited. There are few Black role models and those who do manage to overcome the social, political, and economic barriers still face the stigma of being from a race perceived as an improper fit for the job (Moyes et al. 2000). Although the experiences of Black academics, both established and prospective, may have changed in the wake of the BLM movement and institutional reforms introduced to tackle discrimination and promote equality, future research must investigate the experiences of prospective Black academics to validate or refute past claims. It would also be interesting to understand the extent to which the reforms introduced by governments and universities have reduced discrimination in the academic environments of those countries. Research investigating the experiences of junior Black accounting academics and researchers, including the opportunities available

to them to develop their careers, would be integral to understanding current discrimination against Black scholars.

In 2022, 50 publishers representing over 15,000 journals announced plans to analyze the diversity of authors represented in journal publications and identify whether biases during the editing and reviewing processes influence which articles are published. This will be achieved by asking “scientists about their race or ethnicity—as well as their gender—in an initiative that’s part of a growing effort to analyze researcher diversity around the world” (Else and Perkel 2022). Consequently, it would also be helpful to examine the proportion of Black accounting academics employed in high-ranking universities compared with lower-ranked ones in countries such as Canada, the United States, and the United Kingdom. Relatedly, it would be of interest to understand which journals publish research by Black academics the most and least frequently.

The larger study which we conducted found that one dimension of accounting research on Indigenous peoples embraces the emancipation agenda. However, Black people, as Indigenous Africans, are mostly excluded from this body of work since the advent of slavery and/or immigration has resulted in Black people becoming a diaspora in OECD countries. As such, future research on anti-Black racism could take on a more active role in investigating discrimination and marginalization even before those issues play out publicly as societal outrage (e.g., the BLM movement of 2020). If this does not occur, accounting research will always only respond to, and never lead, societal change.

However, accounting research has been shown to be able to lead to societal change. The CPA’s special issue of 1998 that focused on gender diversity led to its special issue of 2016 (taking diversity beyond gender to race), while its special issue of 2004 that focused on imperialism and giving a voice to the subaltern led to its special issue of 2019 (the emancipation agenda). The intervening years also motivated a body of research that may not previously have been seen as mainstream.

Finally, the scarcity of Black accounting students, practitioners, doctoral candidates, and academics is generally explained as a supply-side problem. However, research shows that this perspective fails to fully explain the underrepresentation of Black people in the profession and makes the error of rationalizing the scarcity of Black people in professions as always a supply-side issue. Depending on the site of investigation, the scarcity of Black people across the spectrum of accounting roles (undergraduate students, graduate students, early career professionals, management, and academics) can be a demand-side problem just as often as a supply-side problem. In reality, although the absence of diversity in a profession may start as a supply-side issue, it is usually sustained by demand-side stagnation. Consequently, studies that investigate viable practice-based solutions are an avenue for future work as they will advance research on how best to improve diversity and inclusion in accounting. Furthermore, studies that investigate the demand-side explanation of Black and BIPOC underrepresentation in accounting and other professions are also necessary. As Delgado and Stefancic (2017) argue, racism is normalized, implying that efforts to eliminate it must be targeted and sustained to be effective.

This study set out to document the accountancy literature on anti-Black racism and identify avenues for future research to motivate further studies that may also explore new theories to better understand anti-Black racism in accountancy and strengthen society by proposing ways to overcome it. We find that the opportunities for future research to achieve either or both aspirations are numerous. This body of work—a sociology of exclusion—will advance societies’ understanding of the many forms of exclusion and steps necessary to address them.

## REFERENCES

- Adams, C., and G. Harte. 2000. Making discrimination visible: The potential for social accounting. *Accounting Forum* 24 (1): 56–79.
- Agyemang, G. 2016. Perilous journeys across the seas: The accounting logic in Europe’s Agenda for Migration. In *Accounting in Conflict: Globalization, Gender, Race and Class*, edited by C. R. Lehman, 1–27. Bingley, UK: Emerald Publishing.
- AICPA. 2019. 2019 trends in supply of accounting graduates and the demand for public accounting recruits, <https://www.aicpa.org/content/dam/aicpa/interestareas/accountingeducation/newsandpublications/downloadabledocuments/2019-trends-report.pdf>
- Annisette, M. 2003. The colour of accountancy: Examining the salience of race in a professionalisation project. *Accounting, Organizations and Society* 28 (7–8): 639–74.
- Annisette, M., and D. Neu. 2004. Accounting and empire: An introduction. *Critical Perspectives on Accounting* 15 (1): 1–4.
- Annisette, M., and A. Prasad. 2017. Critical accounting research in hyper-racial times. *Critical Perspectives on Accounting* 43: 5–19.
- Annisette, M., and V. U. Trivedi. 2013. Globalization, paradox and the (un)making of identities: Immigrant chartered accountants of India in Canada. *Accounting, Organizations and Society* 38 (1): 1–29.
- Backmon, I., G. Clark, and L. Weisenfeld. 1997. Is it double jeopardy: The African American woman in accounting? *Negro Educational Review* 48 (1): 53–69.
- Bakre, O. M. 2006. Accounting education, training and the profession in the Commonwealth Caribbean: Integration or internationalisation? *Accounting Forum* 30 (3): 285–313.
- Boudjikanian, R. 2021. Federal immigration department employees reporting racist workplace behaviour, says survey. *CBC News*, October 20, <https://www.cbc.ca/news/politics/immigration-refugees-citizenship-racism-1.6217886>, accessed January 17, 2022.
- Coalition For Diversity and Inclusion in Scholarly Communications. n.d. Joint statement of principles, <https://c4disc.org/principles/>, accessed May 6, 2022.
- Coetzee, S. A., A. Schmulian, and L. Kotze. 2014. Communication apprehension of South African accounting students: The effect of culture and language. *Issues in Accounting Education* 29 (4): 505–25.
- Cramer J. J., Jr., and R. H. Strawser. 1972. Perception of selected job related factors by black CPAs. *The CPA Journal* 42 (February): 127.
- Crenshaw, K. 1989. Demarginalizing the intersection of race and sex: A Black feminist critique of antidiscrimination doctrine, feminist theory and antiracist policies. *University of Chicago Legal Forum* 1: 139–67.

- Data USA. 2018. Accountants and auditors, <https://datausa.io/profile/soc/accountants-auditors#demographics>
- Delgado, R., and J. Stefancic. 2017. *Critical Race Theory*, 3rd ed. New York: New York University Press.
- Dey, M., L. Lim, C. Little, and F. Ross. 2019. Challenges continue for African-American accountants: Survey shows mixed results despite a big effort to increase opportunities. *Journal of Accountancy* 227 (1): 40. <https://www.journalofaccountancy.com/issues/2019/jan/challenges-continue-for-african-american-accountants.html>
- Drumgo, K. 2019. How a landmark AICPA resolution helped diversify the profession. *Journal of Accountancy* 228 (6): 35–39. <https://www.journalofaccountancy.com/issues/2019/dec/aicpa-anti-discrimination-resolution.html>
- Edgley, C., N. Sharma, and F. Anderson-Gough. 2016. Diversity and professionalism in the Big Four firms: Expectation, celebration and weapon in the battle for talent. *Critical Perspectives on Accounting* 35: 13–34.
- Else, H., and J. M. Perkel. 2022. The giant plan to track diversity in research journals. *Nature* 602 (7898): 566–70.
- Essed, P. 1991. *Understanding Everyday Racism: An Interdisciplinary Theory*, vol. 2. Thousand Oaks, CA: Sage.
- Firth, M. 1981. Racial discrimination in the British labor market. *Industrial and Labor Relations Review* 34 (2): 265–72.
- Gendron, Y. 2019. Mantendo-se fiel ao contexto. *Sociedade, Contabilidade e Gestão* 14 (4): 80–95.
- Hammond, T., B. Clayton, and P. Arnold. 2009. South Africa’s transition from apartheid: The role of professional closure in the experiences of black chartered accountants. *Accounting, Organizations and Society* 34 (6–7): 705–21.
- Hammond, T., and D. W. Streeter. 1994. Overcoming barriers: Early African-American certified public accountants. *Accounting, Organizations and Society* 19 (3): 271–88.
- Hammond, T. D. 1995. Some considerations in attracting and retaining African-American doctoral candidates in accounting. *Issues in Accounting Education* 10 (1): 143–56.
- Hammond, T. D. 1997. From complete exclusion to minimal inclusion: African Americans and the public accounting industry, 1965–1988. *Accounting, Organizations and Society* 22 (1): 29–53.
- Harney, N. 2011. Accounting for African migrants in Naples, Italy. *Critical Perspectives on Accounting* 22 (7): 644–53.
- Henderson, A. B. 2003. Review of *A White-Collar Profession: African American Public Accountants since 1921*, by T. A. Hammond. *Business History Review* 77 (1): 126–29.
- Irete, O. 2022. African students face higher financial burden, lower acceptance rates to study in Canada. *CBC News*, April 18, <https://www.cbc.ca/news/canada/calgary/high-burden-of-proof-low-acceptance-rates-african-international-students-1.6420745>, accessed January 17, 2022.
- Journal of Business Ethics. 2020. Special issue call for papers, <https://www.caaa.ca/media/269162/accounting-perspectives-call-for-papers-2021-special-issue-literature-reviews.pdf>
- Kyriakidou, O., O. Kyriacou, M. Özbilgin, and E. Dedoulis. 2016. Editorial: Equality, diversity and inclusion in accounting. *Critical Perspectives on Accounting* 35: 1–12.
- Latour, B. 1987. *Science in Action*. Cambridge, MA: Harvard University Press.

- Lehman, C., M. Annisette, and G. Agyemang. 2016. Immigration and neoliberalism: Three cases and counter accounts. *Accounting, Auditing & Accountability Journal* 29 (1): 43–79.
- Lehman, C., T. Hammond, and G. Agyemang. 2018. Accounting for crime in the US: Race, class and the spectacle of fear. *Critical Perspectives on Accounting* 56: 63–75.
- Lewis, A. 2015a. A pilot study of the Black British professional accountancy experience. *European Scientific Journal* 11 (13): 1–16.
- Lewis, A. 2015b. “Counting black and white beans”: Why we need a critical race theory of accounting. *European Journal of Contemporary Economics and Management* 2 (2): 1–13.
- Lewis, A. 2016. A critical race theory discussion of neutrality and colorblindness in accounting. In *Accounting in Conflict: Globalization, Gender, Race and Class*, edited by C. R. Lehman, 113–34. Bingley, UK: Emerald Publishing.
- Malone, F. L. 2001. Perception of professional acceptance and commitment of black accountants. *CPA Journal* 71 (11): 68–71.
- Massaro, M., J. Dumay, and J. Guthrie. 2016. On the shoulders of giants: Undertaking a structured literature review in accounting. *Accounting, Auditing & Accountability Journal* 29 (5): 767–801.
- McKinsey & Company. 2020. Diversity: Delivering through diversity, <https://www.mckinsey.com/about-us/diversity/overview#>, accessed October 11, 2020.
- Moyes, G., P. Williams, and B. Quigley. 2000. The relation between perceived treatment discrimination and job satisfaction among African-American accounting professionals. *Accounting Horizons* 14 (1): 21–48.
- OECD. 2018. Issues note—Plenary I: The diversity challenge, January 22, <https://www.oecd.org/inclusive-growth/inequality-and-opportunity/events/international-diversity-forum-2018/Issue%20I-%20The%20Diversity%20Challenge.pdf>
- Oldroyd, D., R. K. Fleischman, and T. N. Tyson. 2008. The culpability of accounting practice in promoting slavery in the British Empire and antebellum United States. *Critical Perspectives on Accounting* 19: 764–84.
- Order-in-Council PC 1911-1324. 1911. <https://pier21.ca/research/immigration-history/order-in-council-pc-1911-1324>
- Penn State. 2011. Pioneering African American faculty & staff (1956–1970), [https://www.blackhistory.psu.edu/assets/pdf/PSU\\_Pioneering\\_Black\\_Faculty\\_and\\_Staff\\_Feb2011.pdf](https://www.blackhistory.psu.edu/assets/pdf/PSU_Pioneering_Black_Faculty_and_Staff_Feb2011.pdf), accessed January 10, 2023.
- PhD Project. n.d. About us, <https://www.phdproject.org/our-success/about-us/>, accessed October 11, 2020.
- Ross, F., and L. Traub. 2008. Expanding the ranks of African-American CPAs: A report on the CPA examination summit. *Journal of Accountancy* 205 (2): 48–52.
- Roussy, M., and A. Perron. 2018. New perspectives in internal audit research: A structured literature review. *Accounting Perspectives* 17 (3): 345–85.
- Sadler, E. 2002. A profile and the work environment of black chartered accountants in South Africa. *Meditari Accountancy Research* 10 (1): 159–85.
- Sadler, E., and B. J. Erasmus. 2003. Views of black trainee accountants in South Africa on matters related to a career as a chartered accountant. *Meditari Accountancy Research* 11 (1): 129–49.
- Sadler, E., and B. J. Erasmus. 2005. The academic success and failure of black chartered accounting graduates in South Africa: A distance education perspective. *Meditari Accountancy Research* 13 (1): 29–50.

- Safdar, K. 2020. Adidas promises to hire Black, Latino people for 30% of new U.S. jobs. *Wall Street Journal*, June 9, <https://www.wsj.com/articles/adidas-promises-to-hire-black-latino-people-for-30-of-new-u-s-jobs-11591726922>.
- Schatzki, T. 2001. Practice theory: An introduction. In *The Practice Turn in Contemporary Theory*, edited by T. Schatzki, K. K. Cetina, and E. Von Savigny, 1–14. London: Routledge.
- Schatzki, T. R. 1996. *Social Practices*. Cambridge, UK: Cambridge University Press.
- Sian, S. 2006. Inclusion, exclusion and control: The case of the Kenyan accounting professionalisation project. *Accounting, Organizations and Society* 31 (3): 295–322.
- Sian, S. 2007. Reversing exclusion: The Africanisation of accountancy in Kenya, 1963–1970. *Critical Perspectives on Accounting* 18 (7): 831–72.
- Spates, K., N. T. Evans, T. A. James, and K. Martinez. 2020. Gendered racism in the lives of Black women: A qualitative exploration. *Journal of Black Psychology* 46 (8): 583–606.
- Statistics Canada. 2017. 2016 Focus on geography series, 2016 census: Aboriginal peoples, <https://www12.statcan.gc.ca/census-recensement/2016/as-sa/fogs-spg/Facts-CAN-eng.cfm?Lang=Eng&GK=CAN&GC=01&TOPIC=9>
- Statistics Canada. 2018. Ethnic diversity and immigration, <https://www150.statcan.gc.ca/n1/pub/11-402-x/2011000/chap/imm/imm-eng.htm>
- Steenkamp, L. 2009. South African chartered accountants' views on and expectations of a career in academia. *Meditari Accountancy Research* 17 (1): 81–98.
- Stewart, L. J., J. Wells, and F. Ross. 2011. Promotion and retention of African American accountants in the 21st century US public accounting profession: A summary of findings and a call for action. *Journal of Diversity Management* 6 (4): 9–18.
- Thurton, D. 2023. Ottawa says Human Rights Commission discriminated against its Black employees. *CBC News*, March 23, <https://www.cbc.ca/news/politics/canadian-human-rights-commission-black-racialized-1.6780794>, accessed March 23, 2023.
- Ufodike, A., and H. Vredenburg. 2020. Corporate diversity targets could help dismantle systemic racism. *The Conversation*, August 23, <https://theconversation.com/corporate-diversity-targets-could-help-dismantle-systemic-racism-143665>, accessed March 17, 2023.
- Watkins, E., and A. Phillip. 2018. Trump decries immigrants from “shithole countries” coming to US. *CNN*, January 12, <https://www.cnn.com/2018/01/11/politics/immigrants-shithole-countries-trump/index.html>, accessed January 17, 2023.
- Weisenfeld, L. W., and I. B. Robinson-Backmon. 2007. Accounting faculty perceptions regarding diversity issues and academic environment. *Issues in Accounting Education* 22 (3): 429–45.
- Wiese, A. 2006. Transformation in the South African chartered accountancy profession since 2001: A study of the progress and the obstacles black trainee accountants still encounter. *Meditari Accountancy Research* 14 (2): 151–67.
- Yin, R. K. 2009. How to do better case studies. In *The SAGE Handbook of Applied Social Research Methods*, edited by L. Bickman and D. J. Rog. 2nd ed., 254–82. Thousand Oaks, CA: Sage.