

Accounting Fables

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Accounting Fables: Tales of Race and Racism in the Borderlands of Business

BY

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INVESTOR IN PEOPLE

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Foreword

My wife and I make a point to introduce the importance of politics to our children where we can, particularly where it pertains to race and racism (no surprise there, then). It is the year of the 2024 US presidential election, and we made sure to catch as much of the Democratic National Convention hosted in Chicago as we could. As unabashed Democrats, we were lucky enough to see the ever-wonderful Michelle Obama's speech at the convention, among many others. Her use of the term "Affirmative Action of Generational Wealth" (AAGW) caught my eye. Now, there is a term that distills much of the ethos behind my research and passion for Critical Race Theory and its application to the Accounting profession. It is the net result of unaccountable whiteness, uncritiqued and untroubled.

To be white in US society, and I would argue that this applies to the bulk of dominant majority white societies, is to be born with affirmative action, which confers privilege and protection of property rights as a precursor to wealth acquisition among a multitude of other advantages. This is the unnamed white right to all, in perpetuity, vehemently denied by whites but plain to see for those who are not that favored hue. It is to go wrong and end up being right by design. So deep is this belief in the white psyche that it is an almost incomprehensible concept to accept, let alone dislodge consciously. Its genius lies in its structural nature and "taken for granted-ness," invisible to most. And to be clear, AAGW affects all. An example is medical care, where African American women are much more likely to die from medical complications in childbirth than any other female demographic. Underpinning this is the racist hidden belief in the medical profession that Black women feel less pain, and so are often denied close medical attention when complications arise. Within the Law, it is a well-known fact that Black and Brown bodies make up the majority of the incarcerated in US prisons while representing a fraction of the populace. Studies reveal that endemic racism in the legal industrial complex makes this so. Where one can describe it as the complicated reciprocal relational web between the Legal profession, government agencies (Federal and State), and related industries, its adherence to profit and vulnerability to lobbying sees the creation and effective maintenance of the school-to-prison pipeline for poor Black and Brown children. Once branded a criminal, wealth acquisition becomes nearly impossible. And ... I could go on

For me, the buck stops with accounting and its role in perpetuating AAGW. In the zero-sum game that we have constructed, that is, racialized society, for whites to possess an affirmative action of wealth attainment means that those discriminated by race have their wealth chances severely curtailed over generations.

It means Black and Brown communities with poorer housing with an inability to earn and invest in wealth-generating assets because they have been steered away from such practices. It means worse educational outcomes because of school funding based on property taxes. It means Black businesses that do grow cannot flourish, as too few Black accountants, bankers, and financiers exist to help and guide those who most need success and profitability. It means Black communities become trapped in a smaller, ever-shrinking bubble of wealth-generating opportunities. It's such a simple concept, hidden from public debate for far too long, that must be unpacked now.

For this reason, I have written *Accounting Fables*, among others. I charge that the profession in the USA and worldwide can do more for the Black Accounting Other and the communities from which many come. But the profession must separate itself from its ideological malaise and entertain, if not embrace, the unlikely and the impossible as potential routes to navigate choppy racial waters. It is how we fight white affirmative action, even though resistance is strong and the stakes are high. Then, as Michelle Obama pleads with us, we must take the higher road while stopping those who "fail forward," those raced (white) and classed upward (the 1%) who see this injustice as their birthright from continuing to do so. Ultimately, it is to dream that we can envision better, so I get to tell my Black children, and by extension, all kids, that fighting for what is right is the only way. As adults, we must then put our words into action.

Anton Lewis

Critical Race Theory Counterstories

[...] Using fantasy and dialogue to uncover enduring truths. (Bell, 1987, *And We Are Not Saved*, p. 6)

The question I pose in this book is how do we create connection? It begins with empathy, where understanding can grow from this fertile ground. Specifically, racial understanding is a much-needed balm for our troubled times. However, how to do this has always been elusive. It was not until I discovered, “many moons ago,” the writings of Derrick Bell in *And We Are Not Saved* and similar work that I perceived the potential of tales to do what needs to be done where, connection, sympathy, and understanding of racism are concerned. The power of parables, myths, and counterstories to reimagine the known and the staid has inspired a generation of critical race theorists across numerous disciplines to heed Bell’s call. It is an unequivocal demand that we take up literary arms to discover new ways to draw compassion and responsiveness from those ensconced in whiteness. Telling tales to foster deep feelings from the willfully ignorant allows for the creation of long-sought-after meaningful connections between races while championing mutual respect across differences. More formally, it is to champion the cause of practiced storyteller Aja J. Martinez, to see tales as a multifaceted approach:

“[Where] CRT counterstory recognizes that the experiential and embodied knowledge of people of color is legitimate and critical to understanding racism that is often well disguised in the rhetoric of normalized structural values and practices” (Martinez, 2014). It is here that counternarrative differs from traditional fiction. The Critical Race Theory (CRT) method can upend what is taken for granted, what I call “white stream thinking,” that flow of thought that moves ideas, solutions, and ways of being in one direction, ebbing on the tides of whiteness. Nevertheless, the right countertale can begin the process of swimming upstream against this tide by problematizing received wisdom, contradicting the powerful societal undercurrent that is the status quo, which valorizes the conceit that the white way is the right way. Moreover, that is the only way that counts. This is the power of a particular type of story to “counter scrutinize” the certainty of taken-for-granted theoretical notions and sympathize with empirical data that is often the backdrop of a tale retold on behalf of the liminal and forgotten.

Furthermore, in doing so, create characters from sources and situations drawn from past events, personal histories, or existing literature to aid the process of racial critique. It allows tales to shield the vulnerable, protecting those who cannot

do so themselves (Martinez, 2022). I see this within the Accounting context as a way to spotlight the abject failure of the profession to engage with race and racism in its own house adequately and the need consequently to protect the Other from the institutionalized fallout of this debacle (Lewis, 2020). In many ways, this has already begun. Although not common within Accounting literature, examples of counterstories exist, written by forward-thinking critical Accounting scholars who have already applied storytelling methods to significant effect across various subjects. From Sopt et al., comes a paper, cutting edge in scope, challenging ideas of what outer space can mean to a firm's notion of accountability, grounded in traditional Accounting and decision-making processes when reinterpreted through narrative inquiry conducted by children (Sopt & Cohen, 2024). Twyford, Tanima, and George recount tales of the cruel treatment of refugees at the hands of the Australian government, showing the revelatory power of counterstories as an accountability mechanism, making those who are invisible visible, documenting harm perpetrated through government offshore immigration policy (Twyford et al., 2022). A reimagining of a future sustainable world is told by Atkins et al. (2015) as a scientific counternarrative rebuttal against corporate environmental activities, often reported in the form of environmental, social, and governmental assurance reports, ones which often omit the voices of those most affected by the corporation's harmful actions. Such counterstories exemplify "talking back" to positivistic notions of what constitutes authentic Accounting knowledge, opposing the de facto epistemic dominance of "fact, not fiction" narratives in the Accounting academy and beyond. Within this crucible of struggle, the "known" can be unmade, and other ways of knowing are brought into view. The field must get its own racial house in order. The importance of doing so is where we turn our attention to next.

Why Tell a Different Tale?

The stories we tell one another matter, as do those that are not told. The most ubiquitous are majoritarian stories detailing the unspoken, enforced reality of the dominant/majority group. This is the tale not overtly told but whispered every day by the voice that never speaks, and it is the most powerful, drowning out all others. This voice comprises prevailing principles and opinions that validate white actions as correct (Love, 2004). In a dominant majority white environment like Accounting, such stock stories are typical, attributing differences of the racial Other to harmful societal tropes. Here, the Black woman Accountant is an overcontrolling, emasculating overachiever. The Latina Accountant is fetishized, exotic, and sexy. The Asian male accountant, as a model minority, is seen as numerically gifted but also negatively feminized, seen as not masculine enough for leadership roles, compounded by stereotypes of his poor social skills (Jun et al., 2023; Lewis & Allen, 2016). Each is lesser in some way than what the industry values most: the pale male Accounting professional who exudes authenticity (Lewis, 2012). This stock story is a tale of white male privilege juxtaposed against the deficit social position of his race and gendered contemporaries. These grouped suppositions are the yardstick against which the worth of the Other is

determined, effectively flattening and muting any voice of resistance against it. Typical is the idea that Blacks are not good at mathematics and so cannot succeed in the numerical field of Accounting, “proved” by the low number of Black accountants in the industry, echoed with similar tropes explaining low numbers of Hispanic CPAs as well. (Dey & Lim, 2023; Gabre et al., 2017).

Russo’s Ruse – A Majoritarian Tale

Stock stories can cause terrible harm when deployed correctly to the correct audience. What follows is my account of what I call Russo’s Ruse, a recently formed majoritarian tale that speaks to the “evil” of CRT. Much like a crooked pendulum on a racial clock, I suggest that progress swings toward positive change and back to the negative. It explains how we move from President Obama to President Trump only a few years later. What I describe as racial physics comes into play here, underpinning how the pendulum works. The narrator of this particular pernicious tale is Christopher Russo, a sometime conservative filmmaker and blogger. Around 2020, he penned a blog, “when diversity training is all about feeding racism,” on the Manhattan Institute website, and as his viewpoint gained traction, his conflated take on diversity training turned into a definition of CRT. It is this tale of the nefarious nature of DEI as CRT (which it is not) that seeped into the Republican imaginary, sitting well with the notion that DEI has gone too far and that reverse racism against whites is now the status quo – redefining CRT as racial cynicism.

And why does this matter? Again, tales have power, and after an invite from Tucker Carlson, former host of Fox News, Russo again railed against CRT as a fundamental threat to the meaning and existence of the USA as he knew it. It was usurping common sense to become the “default ideology” of the federal bureaucracy that is the USA and now used as a weapon against its white citizens. As this majoritarian tale grew in popularity and reach, like the nine-headed Hydra, it touched many areas, becoming as difficult to slay as the Hydra itself. Russo called on Fox viewers to end “CRT brainwashing” by executive order, and sure enough, his story soon reached the Trump White House, where Fox News found friendly ears. Some while later, Russo was granted an audience with President Trump (an avid Fox viewer), subsequently becoming the chief architect of a memorandum that forbade the issuance of federal monies related to training on CRT, White Privilege, or Implicit bias. The key was prohibiting any activity deemed to portray the USA as innately racist and evil. This is elaborated upon further by Executive Order 13950, created to “Combat Racial and Sex Stereotyping,” adding procedural teeth to the essence of what has just been mentioned (Goldberg, 2023; Lopez & Sleeter, 2023). Its effect? To declare open season on CRT, with draconian punishments in tow, for example, if a firm engaged in DEI training, it would not receive federal funding or contracts. Although revoked by the incoming Biden administration, the path forward for Russo’s Ruse was clear; this method was efficiently employed at the state level to push baseless allegations against CRT teaching in schools (but remember that CRT was never taught in schools in the fashion that Russo and his acolytes portray). This tale fused with

others, weaving a narrative about the unfairness of Harvard's use of race as a criterion in college admissions. After substantial pressure, it was subsequently overruled by the conservative-leaning Supreme Court, ensuring the retraction of affirmative action across the US Higher Education landscape (Lewis, 2023) – another win for Russo's Ruse.

But why does he keep winning with this now tired but effective play? The way I see it is that Russo and, by extension, the Republicans of our modern times tell better tales. Having said this, please note that I admire a well-played game and take my hat off to the Russo Ruse. It is masterful in its low cunning and exceptional ability to inculcate fear and loathing of the Other in the Republican base and many moderates. It is a playbook that President Trump knows all too well and employs with masterful craft. I put my hands up, giving a slow round of applause. Instead, I reserve my ire for moderates and Democrats left standing in their wake. This is a case of simply not being able to tell the proper tale, a tale with power, one which can reach the hearts and minds of people who progressives have foolishly written off as deplorable. Russo's Ruse as a narrative has shown its power to herald change and upend and flip over the DEI and CRT status quo. The question is, can those who count themselves as CRT theorists, me included, Anti-Racists and the like, rise to the storytelling challenge already set? Can Russo's Ruse be matched with a counternarrative of equal potency?

While that remains to be seen, this book takes up a similar herculean task, facing off against Accounting's master narrative that this book wishes to challenge using counterstories to highlight the inherent color-evasive nature of the profession. To mention race or racism within its walls remains taboo. Although this is a core theme of colorblindness contained within the stock story of Accounting, this majority voice must be challenged if the voice of the raced accountant is to be heard. Fortunately, the academic Barbara Love shows us how she believes counternarratives should challenge the US education of Black children to redress deficiencies. I reinterpret the questions she poses, asking them instead of Accounting:

- (1) How, in Accounting's master narrative, has the liminality of the racial Other been shown? Can a countertale be told of the raced accountant that remedies this? Can a differing, more equitable reality be described?
- (2) In Accounting's master narrative, is the voice of the Black subordinated worker heard? Is their view taken seriously? Or is their voice ridiculed, dismissed as inconsequential? What if counterstories could reverse the course of whitemain Accounting, turning its milky hue darker, enabling the white world of Accounting to empathize with and "get" the Black experience within its walls?
- (3) Where Accounting's master narrative is concerned, what is the overarching aim of this stock story? How can its purpose then be subverted using counterstories, challenging its core meaning and function to "change the waters we swim in" as racialized Others in this space?

(Lewis, 2024; Love, 2004).

As a specific CRT technique, counterstories aim to answer questions using core CRT tenets, which are foundational ways of viewing and interpreting race and racism in society. This line of questioning and the answers gained, grounded in theoretical principle, is where Russo's Ruse and other stock tales are found wanting and perhaps bested. It is to these fundamentals of theory that we now briefly turn.

Canons of a Critical Race Theory of Accounting (CRTA)

At its heart, CRT is a malleable theoretical lens. It can be a round peg that snugly fits into a square hole, giving it the ability to quickly adjust racial interpretation over time, keeping in lockstep with racism's ever-fluid nature. It is this stickability, its capacity to cling on to racist practice, as it twists into a myriad of contrary forms, and then contests it, which marks it out as a singular tool in my mind. Omi and Winant have long identified racism's plasticity as a racial formation; for them, race logic is fluid and unfixed. It is a kind of "racial superposition," where racism exists in multiple states of social meaning, repetitively altered by political struggle (Hosang et al., 2012; Omi & Winant, 1986). Fitting well with Stuart Hall's revelatory insight that what racial difference implies at any given point is on no occasion still, it is always "on the move," never rooted, constantly fluctuating, as a floating racial signifier (Hall, 1997). I conceptualize this as the idea that we all recognize traditional racism found in society. However, it exists in distinctly varied forms in disparate settings such as law or Accounting. Variation is due to raced sociohistorical political struggles peculiar to any given profession. Racism then occurs as a pliable process of domination, spreading to where it is needed, filling in the nooks and crannies of professional life, winding and warping, enabling it to effectively do its work of subjugation. Cleverly, allowing it to go often unrecognized and be actively misunderstood for what it really is. Its hegemony over long periods remains untouched. That is why I argue that specificity be used wherever possible when investigating race and racism relating to a given field using the CRT way. As this relates to racism in Accounting, it necessitates an expansion of the traditional CRT paradigm, "accounting", for the profession's past and present political strife, probing how this becomes expressed as future racial practice. This is where I believe a variant of CRT that I have coined, "Critical Race Theory of Accounting (CRTA)," has benefits when exploring race and racism. More flippantly, we must always be on the move to see what the "Man" does next.

This Is the Way

As an ardent fan of the Disney series *The Mandalorian*, I could not help but crib the titular refrain "This is the way," which is the creed of these intergalactic bounty hunters. So then, what is the creed of the critical Accounting scholar employing a CRT framework to explore race and racism in Accounting? CRTA, as I have defined it in my previous text on the topic *Counting Black and White*

Beans, Critical Race Theory in Accounting (Lewis, 2020) has many of CRT's central canons but also highlights others as relevant tools of inquiry particular to the field. A brief list of CRTA organizing principles of racial exploration of Accounting as I conceive them follows. For a more in-depth explanation of these concepts, please read *Counting Black and White Beans*, as mentioned in the text and referenced in this chapter.

Racial Realism – Racism as the Mundane

In Accounting, the unspoken denial of the ubiquity of institutional racism is replete. To examine the profession using CRTA accepts that racism does exist in a myriad of forms and is central in decision-making. However, it also recognizes its taken-for-granted nature and “gets real about” resolving pervasive racial practice.

Ahistoricism – Accounting for a Racist Past

Accounting has a racial past, keenly forgotten if not willfully ignored. It has hitherto existed as racial technology through the need to account for the trade of African bodies taken during the middle passage from Africa to the New World as enslaved people and then valued as assets put to work in plantation settings. Production of economic slave information was central to the success of colonialism across the 17th and 18th centuries, a fact which modern Accounting finds unsavory and tacitly denies. Moreover, Accounting as a profession also has a long history of obfuscating the entry of Black and Brown candidates into its ranks in the form of direct rejection by white-led bodies such as the AICPA and ICAEW, not allowing full membership because articles could not be completed. Another tactic employed by the ACCA was the subtle appropriation of fledgling Indigenous Black and Brown Accounting projects such as those of Trinidad and Tobago, Jamaica, and Kenya, to mention a few (Annisette, 2000; Bakre, 2006; Sian, 2006), seeking their self-determination. Only to be quashed by their more significant influence and supposed authenticity of the ACCA's whiter, more trusted, larger Accounting body.

White Fragility – Racism as Taboo

An unspoken rule exists within the profession in dominant majority white spaces that mentioning race and racism is off-limits and should only be engaged in as it pertains to the possibility of gaining assurance work from other firms that need DEI help from Big 4 firms or mid-tier rivals. Engaging in race chatter runs the risk of provoking white fragility on the topic, which is a painful brittleness that happens around the subject of race for whites. It is an intense dislike of race talk because they find it painful. Such unwillingness to engage with racial reality (our first principle) makes it extremely difficult to discover and then implement racial remedies that might repudiate the hindered progress of the racial Other. This cannot be achieved if people of all hues will not engage in meaningful dialogue, this includes within the DEI training space where white fragility is often

at its highest. It should also be noted that similar rules defining the salience of racial reality in Accounting also subtly posit that Black colleagues, in particular, must restrain their voice about race and racism, burying any emotions they have around the topic lest they provoke sanction (Wingfield, 2010). It, in turn, leaves raced accountants isolated and alone as a result, doubling down on their feelings of marginalization.

Challenging Meritocracy – A Rigged Game

CRTA pushes back against industry mores that tout the meritocratic nature of Accounting. Suggesting instead that a “shadow structure” exists, one that seeks to promote the preferred archetype of the field. This is the pale and male accountant, the most trusted, to be placed on influential client projects and receive favorable evaluations from managers, an event seldom experienced by their Black, Brown, and women colleagues (Lewis, 2012; Upton & Arrington, 2012). Once Accounting has accepted the existence of bias, a chance exists to construct policy to promote a fairer environment where all can succeed through effort, as originally professed.

Intersectionality – Interweaving Inequities

CRTA recognizes that inequity in Accounting is multifaceted and intertwined across multiple identity categories. Subordination rarely has a favorite, and it seeks to oppress all. Therefore, redress must address inequality in its innumerable forms, be it race, gender, class, or all the differing marginalized identities in between, which must also be fought for if social equality in the profession and beyond is to be achieved.

CRTA as Multi-disciplinary

As alluded to at the beginning of this chapter, CRTA possesses fluidity, which is crucial to its sharpness as a critical construct. Making explicit its requirement to combine divergent and even contradictory ways of knowing where necessary. This is a cohering of epistemics, utilizing varied critical lenses, revealing wide-ranging experiences in diverse settings for the purpose of creating social justice.

Accounting for Tales – The Giving Voice to the Voiceless in Accounting

Finally, CRTA valorizes the voice of those customarily silenced in Accounting as an act of resistance. Telling oppositional tales is to “clap back,” to the standard story which depicts a deficit existence for the Othered accountant. It is authentic truth-telling from a position of liminality that can, as already mentioned, topple the status quo, readying the profession for another way of being, one not entangled inside concealed disparities or reduced life chances for the stigmatized. Doing so encourages Accounting students, practitioners, and the academy to dream of other different cultures and discussions, which can topple the prevailing

consensus that racism does not exist – allowing for the visualization of opposing Accounting worlds (Boyce & Greer, 2013). It is worth noting again that these principles are not final, set, or exhaustive but instead represent a guide to applying CRTA in research within Accounting.

Existence in the Negative?

But how is this done? Noted CRT storyteller Richard Delgado sees the creation of counternarratives as a form of “Counter reality” constructed by outgroup members subjected to racism at the intersection of other inequities (Martinez, 2014). Now, another truth emerges, like the production of traditional photographic film. Firstly, a counter-truth as an idea is captured. Secondly, it must be developed so that the accurate picture of the way things really are can be made clear; racialized existence emerges from the photographic negative that is the counterstory told. Thirdly, this explanation of racial realism is “imprinted” onto the white racial imaginary, subverting them from their normalized view of the world given to them from their consumption of stock stories. They are given a view of the subaltern world for the first time. As a fan of the Netflix show *Stranger Things*, I liken the upcoming Accounting Fables in this book to the “Upside Down” in the show, which is an adjacent universe to ours. Those in this upside down become strangers in a strange land, where everything appears unnervingly familiar but inverted. Consequently, countertales have the potential to alter the perception of whites to perceive Accounting’s own Upside Down, as Love implores:

By listening to the counter-stories of people of Color, white people can gain access to a view of the world denied to them by white privilege and white domination. (Love, 2004, 233pp.)

A compelling counterstory is a Trojan Horse of cultural insight (Yosso, 2006), allowing subjugation to be relatable to all, and this often means it is personal. It is to expose the unfairness of the vulnerability of those who cannot do so themselves, an act of protection enabling counternarratives to hold dominant majority whites responsible for the formation of this circumstance. At the same time, it is deeply personal, an effort to invoke sympathy for the unnoticed, demonstrating itself to be a tool of accessibility that is a principal characteristic of any counterstory. But whether Black Accounting lives matter is a tale yet to be told meaningfully. It is worth repeating that the use of the Accounting Fables that I will shortly tell is a clarion call to implement Accounting’s literary imagination to crack some of its most tricky and sticky problems; race and racism are perhaps the most historically intractable.

Counterstory as Methodology

CRTA Counterstories, as a method, track CRT and act to dislodge the complacency of what counts as valid knowledge in Accounting. In this way, the whimsical fables in this book are counter-hegemonic, using the non-academic

voice to reject familiar stock stories claiming white Western epistemology as the lone arbiter of authentic valued knowledge. It is to bring the outsider's voice to the fore, exploring what it means to endure being Black in Accounting. But positivists have long condemned this as invalid, citing it as unscientific, not rigorous or relevant, of belonging in sociology, not the hard technocracy of Accounting.

CRT traditionally meets such criticisms by explaining that counterstories are often constructed through Composite Characters (CC) usage. Martinez opines that this is a specific CRT construct which adds to the richness of qualitative inquiry by incorporating data in several ways. CCs permit information about the politically vulnerable to be recounted in a manner that is least risky to their well-being while incorporating quantitative study, empirical analysis, surveys, and semi-structured interviews within its structure. Current and past sociological, legal, or other relevant historical knowledge is included. Finally, personal and professional lived experience rounds off the construction of particular types of CCs, who fit archetypes and ideas found in extant research. Authors then reconfigure these constructs to become mouthpieces of research conclusions grounded in specific historical and political situations to resonate with the reader the importance of challenging racism and other forms of discrimination where it stands. Allowing for thoughtful consideration of the matter at hand, accepting its difficulty while retaining the essence of meaning.

This is the methodological approach I have used to construct the CC found in the stories ahead, recognizing that lived experience and cultural knowledge of People of Color have value, are genuine, and are indispensable to the unpacking of racism, often camouflaged in everyday ordinariness (Martinez, 2014). This means that the upcoming fables, as literary methods, do not seek to provide answers but instead, at best, attempt to reframe the dialogue of race and racism in Accounting and, at worst, provoke difficult conversations.

The Risk of Counterstories

However, having outlined the many pedagogical benefits of using the counterstory method in Accounting, risks still remain. Fundamentally, the danger exists that what I produce here will not be appreciated or understood, and most readers will not appreciate what has been attempted. As Derrick Bell noted in his work, risk exists in the novel (Bell, 1987), particularly in the CRT/Sci-Fi approach that is unique within Accounting academe. But is it welcome? Furthermore, and perhaps this is what any author fears the most, peril exists in the production of tripe! That is to say, one fears when writing counterstories that you will be the purveyor of a poor story that cannot produce any of the benefits to the reader I have outlined. Martinez captures this beautifully, revealing her feelings around her once harshly critiqued work:

[...] this method is the most challenging for me as a counterstory writer as well, and my own first attempt at it ... I was told "reads as bad fiction." (Martinez, 2020, p. 61)

It is my fear as well. The dread of being the purveyor of lousy fiction cuts the deepest, not for vainglorious reasons and not for pride. No, it is that fact that I will have failed to reach those who must be reached with a message of racial awareness, which is most important. It is the fear of failure. Yet this handwringing's upshot is bravery, which is always called for in such work. Fear of the accusation of lousy fiction also exists as an attack on the voice of the racial Other by bad faith actors, those intent on muting the message, again attacking what is different because it is diverse. It is easier to destroy than to nurture and create. But if truth be told, to resist self-doubt is to give what is required. Having pride in one's voice is the work that must be done. It is the work of racial realism that is foundational to the CRTA way, one which I encourage the reader to begin to think about. Truly, what tale can you tell? How can you be brave and push the boundaries that need to be pushed? I hope that the Fables that follow do all this and more.

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Prologue

Dear reader, perhaps our greatest folly is that “we think we know when we do not.” Put more succinctly by Mark Twain, “The trouble with the world is not that people know too little; it’s that they know so many things that just aren’t so.”¹ And it is with this thought in mind that we begin a journey, to a place out of sight, out of reason, beyond hope and adjacent to despair. It is in the moment amid moments, the boundless empty between one reality and another that Elder Gods of old reside.

They are many. Their actions beyond comprehension, plaguing the affairs of man since we crawled out of the sea and then a little later, subsequently popping down from trees, deciding that walking upright wasn’t a bad idea at all. By the way, more than a few Elder gods considered getting rid of us right there and then because we looked like a potential irritant. In many ways, it is for good reason that we of the modern age choose to ridicule the idea of gods and monsters such as them. After all what would we do if it were true? What would our existence mean if we saw ourselves as the “ants” we are compared to them? The ontological ramification is quite terrifying if this belief holds. Creatures such as these are the stuff of Eldritch horror, a personification of fear, dread, and loathing. In days past Shamans, druids, and clergy, have known of their existence and omnipotence, naming them “Daemons” over eons. Sometimes worshiped and revered. Always feared and never trusted. But balance exists here as well, for some of these perfidious many-angled ones, have been known to fight for the cause of humanity, to champion “good” and defend what is right, even as their brethren do the opposite. Regrettably, these “good ones” are too few in number, getting less each millennium. Haven’t you ever wondered why things seem to be getting worse with the world? This is why.

Elder Gods take many forms and their pantheon is quite extensive. Rather than outline all of this, it makes more sense to highlight one or two of the more egregious players that are the hammer which smashes against the anvil of torment that besets human life. For instance, “Karkadium the sorrowful” has delighted for millennia in pitting man against woman since apple eating became fashionable in the Garden of Eden, the result of which has been an age-old recurrent

¹Please note that although this quote is commonly ascribed to Mark Twain contestation exists as to whether he originated the phrase. It has been suggested that others used it first (Investigator, 2020).

tsunami of harm leveled against women for eons. He really is the most outrageous misogynist and is sorry for nothing. Not one iota. Unfortunately, it is this trait, the inherent inability to say sorry for anything nor ask for directions when lost upon pain of death, that men inherit from Karkadium to their eternal shame, thus making women's life absolute hell. He puts the toxic into masculinity. Yet his sister – Karkadia is no less insidious or ambitious. It is she who supports the machinations of an all-pervasive patriarchy that poison's men's hearts (as well as many women) and it is she who has seen to it that the power of a woman's voice is unfairly muted, professionally gagged in the workplace, having to exist in a male centric world Karkadium manifested. And all would be lost if it were not for a number of great women. Titians of their age, strong enough and selfless enough to challenge her invasive and inescapable influence as well as that of her brother. Such is the ilk of women like Audry Lourde, Emily Pankhurst, and the late US Supreme Court Justice Ruth Bader Ginsburg (eternal heroines), whose actions challenge the Gods of old themselves. The torch bearers of equality and fairness in a world where it has been sorely needed. But unseen, endlessly skulking in the shadows, their valiant efforts are perpetually confounded by the unseen mischief of the Elder twins successfully thwarting women's emancipation. It they that let women know that a monster lives in everyman. It is they that let men know that a witch exists in every woman. And we wonder why we "can't get along," never mind as the great one once said, "Let's get it on."² I mean who doesn't need healing right now

Another of note is the God of the Low, "Eseru Ezeru", as some on earth have named him, better known as "EewU" to the other Elder folk. It is he who keeps those of poor means in their place. The socio-economically challenged are his, and his alone to be toyed with and kept without property, without a feeling of worth, to know in their hearts that they are valueless. They are the perpetual poor unable to attain wealth or get more than just enough to eat. They can never achieve what is needed for a decent life. In many countries, it seems as if his influence is waning but in truth, he is just gathering his full strength, his secret is that he knows on a planet like Earth with scarce, limited resources it is only a matter of time before those who have means utilize their power to horde more than they need of everything, subjugating the countless poor who do not have the influence or money to resist. They will eventually be forced into his never-loving arms and told to love Capitalism as a religion. After all this timeless one has time on his hands.

Lastly, we turn to Enki Abyd, an Elder God of stature, somewhat different from his brethren, and our protagonist of sorts. This trickster God has had many names over the centuries you may recognize, from Loki of Norse mythology to Anansi the spider deity from African and West Indian folklore. His role in our lives has traditionally been one of puncturing arrogance and teaching through folly, and pranking. Think about some of the most humiliating situations you've undergone. Had a bad day at work and your boss is basically being a dick? Is he a bully who delights in making underlings feel worthless? Is he

²I refer here to the song sung by Marvin Gaye "Let's get it on."

good at it? At breaking point you succumb to a fit of rage, just once, emailing your best friend about the latest incident using colorful expletives to describe him. And it's only after relaxing that evening with a cooling beer do you realize with horror that the reply all email went to your boss and the entire office! Or how about when you go to your new job for the first time knowing that as a woman in the workplace you have to hit the tone just right. Make sure your personal brand is on point. You have bought just the right dress that says professional, classy, and corporate. You saunter into the office and begin work. It's been two hours before you get up and head toward the rest room before the office manager stops you, smirking in that knowing way. He lets you know that nightmare upon nightmares, you accidentally tucked your skirt into the back of your underwear! Nobody said a thing. This is all Enki Abyd.

He is the devil incarnate I hear you cry! Nope, he is not. We will come to him later though since he and Enki sometimes go for a pint at the expanded Hell's Kitchen bar and Grill in downtown Sau Paulo for shits and giggles. No, these pranks have a purpose, humility forces us to be real with ourselves and our situation. Such things remind us not to take ourselves too seriously and laugh when we can, and cry when we need. This is the stuff of humanity. But to be fair it is a bloody pain at the time. In this way Enki is a good figure (kind of) for humanity. But don't be fooled, he is no hero, and just like all the other Elder Gods mercurial in behavior and attitude. To say he sees humans often as pets might be a bit too generous. But as a Trickster god he does not like to lose, and he must understand the line between right and wrong, good, and bad if he is to pull off the best tricks for his own amusement, while teaching the way of wisdom. Often bending and twisting us to the point of breaking, as and when he pleases, because... well...he is a God just like the rest.

So, the tale I now put forth pulls back the curtain of what truly ails the earth, or should I say whom ails the earth. Revealing grotesque beings pulling the strings of humanity's fate. Just one of endless planets under their thrall in the universe. Unfortunately for us, however, earth is always a popular choice with the Elder ones, such is our bad luck. We concern ourselves at this moment with our particularly unpredictable central character Enki Abd,³ sat in an enormous, dank, and forbidding cavern, deep in the nether regions of the long-forgotten pit of Angst. It is here that we find the great Trickster God residing in the moment amid moments, sat pondering on the Rock of Pondering in the middle of the misty sulfur lake of Shame and Desolation. He's been at it for some time by all accounts. What consumes him so? He is wondering about the Grandmaster of Race. How and why, he came into being? How he has been charged with defeating him and how he has utterly and completely failed to do so since his "birth," and with it the creation of race and racism as we comprehend it today. But first a little context is required, which we come to next.

³For more exploits of Enki Abyd in the area of accounting and race please read the counter story "Deamon Days," in *Counting Black and White Beans: Critical Race Theory in Accounting* by Anton Lewis.

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Introduction

Is Accounting Racist?

The above statement is quite a bold one to make to say the least, if not offensive and deeply provocative to many. So why claim this in the first place? Previously, as a Black Accounting professional, I personally experienced institutional racism in Accounting. Later, as a doctoral student studying the experience of other Black accountants, I found racism to be commonplace for them. Now, as a scholar, I find racism pretty much unremarked within the Accounting academy apart from a few critical voices. The irony here is that this really isn't a surprise. It's an open secret that dare not speak its name. I compare it to speaking aloud the name of Lord Voldemort in J. K. Rowling's Harry Potter book series. To mention Accounting and racism in the same breath is taboo (Lewis, 2015). So what I do within this book is invoke racism as the dark Lord's name loudly, what it is and where it resides. I play around with racial ideas and context in the form of narrative fables.

But no matter the perspective race still remains muted and on the whole invisible in the profession, particularly in relation to itself. Arguably, for those staunchly against the idea, minds swivel to a Black/white binary, where whites see race baiting and reverse racism as the clarion call of what is to come. But why shouldn't race talk simply be a statement of fact? Why does it incite such a reaction and why is it so problematic for industry, and Accounting academe, to openly admit this is the case? Oddly, I ask ChatGPT fairly regularly "Is Accounting racist?" And the bot response below of "no," to me typifies the nonsensical nature of discourse around the subject:

The field of accounting itself is not inherently racist. However, there have been discussions and studies highlighting issues of racial disparity and discrimination within the profession.

ChatGPT Response

The blanket statement that the field is not fundamentally racist is presented as an article of fact by ChatGPT. But how do we conclusively know that it isn't? Then an admission of the presence of racism as disparity and discrimination is admitted to. For me, it doesn't make sense. But on reflection, this is the veiled line

2 *Accounting Fables*

adopted by the profession itself with little critical evidence to back up its claims either. Yet, type the very same question into the competing Copilot Chatbot and the opposite response is conclusively given:

Yes, racism exists within the accounting profession. Black and Brown individuals face obstacles, including underrepresentation and microaggressions. Addressing this issue is crucial for progress and equity.

Copilot Response

Which one is it? Why do I use chatbots in the first place to answer such questions? It's not really appropriate academic rigor. I agree with this assertion apart from the fact that AI-generated responses are rapidly becoming the norm of where the public and professionals acquire information about the world. This is why it matters. Given this point, the contradictory responses of two popular chatbots are confusing to all.

As you might have guessed, I fall down on the side of racism being endemic within Accounting. But lay public and the profession, like these chatbots seem to oscillate. Sometimes recognizing race and racism in the financial services and then sometimes not. I would proffer to say that the public if ever polled would be in favor of the view that Accounting is not on balance inherently racist. You see Accounting itself works hard to deny the possibility of such a thing. It's almost as if an Accounting Fragility, analogous to White Fragility,¹ exists, preventing deeper analysis. So Chatbot Copilot assertions of racial practice in the industry cannot be taken seriously, perhaps it's a hallucination? Is this because we see the profession as a mere technocracy devoid of bias because it's just about the numbers? Or is it that, as I have argued elsewhere, the profession cannot afford the reputational risk of not being considered the trusted unbiased arbiter of facts and figures that such a discovery might engender? Either way, I have been at this awhile now and I thought it was time to poke the proverbial bear one more time but in a markedly different way. Telling tales about this controversial area is the way forward for me as indicated earlier. Using the right tale, I might sneak in racial critique through the side door of consciousness, encouraging analysis through wry humor. Let's hope so.

Again, industry and the Accounting academy's first reaction to the idea of exploring race and racism through stories in and about Accounting is to dismiss it out of hand. For them, stories have no place in the profession, just like racial analysis. I beg to differ. Accounting is all about telling stories. What is a net income statement or balance sheet but a story of the economic activity of a firm? And as an industry, we work extremely hard to safeguard the veracity of these types of

¹“White fragility” refers to the mood of disquiet that descends upon whites when challenged in dialogue about racism (DiAngelo, 2018).

tales, told in a particular way, so that Accounting professionals are trusted and believed, because important business decisions are based on their narratives. So why cannot racial tales be adopted in a similar manner, told in a particular way to promote trust, because here too important racial decisions are made in relation to policy and behavior. Pronouncements (on Diversity, Equity and Inclusion (DEI) for example) occur from this that can adversely affect the life chances of People of Color both inside the industry and the wider business world beyond. Again, I reiterate that it is for this reason I have written Accounting Fables, to tell contrary tales as important as any traditional Accounting equivalent about the existence of race and racism inside the profession and outside it. I simply ask what does this mean and what might we discover?

The Accounting Imaginary

For me, the best stories are the most imaginative, the ones that grab you as a reader and will not let you go. This is the art of literary connection if you like. It's the same thing that happens when I explain an Accounting concept in the classroom and I see the eyes of my students light up with understanding, eager to explore more. An anti-banking method takes place, where knowledge imparted by the author is not dictated or autocratic but instead is eagerly and empathically absorbed. This is what is needed in Accounting across the board, but particularly where discussions of race and racism are concerned. This is the value of an expertly told counternarrative, which solicits change in a most welcome way, as Richard [Delgado \(2007\)](#) states succinctly:

Stories, parables, chronicles and narratives are powerful means for destroying mindset – the bundle of presuppositions, received wisdoms, and shared understanding against a background of which legal and political discourse takes place.

Altering opinions, seeing matters in a differing light has become the challenge of our time, let alone changing hearts and minds. To do so directly has proved difficult for many reasons, including the weaponization of what was once taken for granted knowledge, now often replaced with “alternative facts,” that is in reality thinly veiled disinformation. An example of which was famously championed by White House advisor Kellyanne Conway who wished to sway public sentiment toward her with such “facts.” It is within this maelstrom that I see advantage in creative tales that extinguish such outlooks, in a way that (hopefully) does not disenfranchise the reader who can still enjoy the tale the idea is wrapped in. Imagination does this work and has done so before within Accounting and other areas. As previously mentioned, Atkin et al.'s futuristic sustainability narrative, outlining what a sustainable future world might look like with the aid of Accounting practice is exemplar. In this world the reader is placed in a setting where received wisdom is challenged, and deeply held beliefs questioned but in the safe arena of the fantastic, protected by the certainty that this isn't real. In this environment,

the mind can roam the realm of “What If” (Atkins et al., 2015) possibilities. This is how the truth of racism is revealed through the mechanics of telling the right resistance tale, grounded in allegory and fantasy. It exposes the veracity of racism for all to see in an undeniable fashion, for a mind that has been prized open from the torpor of its color-evasive state, most typical of professionals in institutional settings such as Accounting (Lewis, 2016; Martinez, 2020). Making the wantonly unobserved seen is the function of fables in this book.

“Eating Humble Pie” (Accounting’s Racial Hubris)

I began this chapter accusing Accounting of racial denial and my belief it needs to be shaken out of its indolence, stunned into action by harmful exposés of the Black experience and those of the stigmatized in general. However, its inability to do so smacks of racial hubris. The Big 4 are happy to help other organizations with their DEI issues (for lucrative billable hours), but never admit their own “mea culpa” that the profession is itself institutionally racist and they do next to nothing about it. As many Critical Accounting academics have attested and the AICPA’s own 2019 Trend Report acknowledges minimal Black CPA representation of 2% exists in the USA, while a UK contemporary body in the same year reported a sobering 84% of its membership as white, with a mere 11% being from an ethnic minority group (Lewis, 2020). On both sides of the Atlantic, the profession has successfully erased its own complicity in the creation of this situation and its salience to the Black and Brown racialized experience with its own walls. So, the question becomes how best to shake it out of this complacency, this dangerous over-confidence that everything is more or less fine in terms of race and racism, so long as it’s never mentioned in relation to itself? Stories have the power to prick the balloon of Accounting’s confidence in its self-professed meritocracy which is anything but that. By showing racial reality in sometimes altered, occasionally humorous ways, this high and mighty stance can be laid low through the use of satire, very much in the Black literary tradition of greats such as Richard Ellison’s *Invisible Man* or Richard Wright’s *Black Boy* to name a few. It is this ability to hold up a fun-house mirror to the profession and beckon it through into a twisted racial wonderland that holds the power to shake the foundations of Accounting Fragility and bring racial hubris down low. Parables paint an effective picture of the silliness of racism denial, a farce to be sure, which propagates belief in the fiction that Accounting is getting near racial equity, while secretly accepting it doesn’t exist. And to my mind it is once again Derrick Bell (1992) who shows the way of resistance, urging us not to forget that the creation of that racial “Eureka,” moment involves inviting originality into existence. This is the importance of the use of counternarratives that are the fables of this text. I posit “that which destroys must be countered by that which creates.” If racism exists it must be stamped out, replaced instead with an inspirational path forward. This is the test.

“Brilliant but crazy Derrick Bell ... he set a tone” (Bell & Southerland, 2021)

Charles Ogletree captures the quandary that is Derrick Bell, and his work to shock the legal profession into recognizing Racial Realism, in the opening of his 1995 Derrick Bell lecture. He recounts numerous instances of Bell’s actions which seemed mad at the time, for us to find later that indeed he was the racial soothsayer of our time. From resigning from Harvard because of a lack of Black women representation, to later resigning again from the Deanship of The University of Oregon Law School, because his faculty voted to prevent him from offering a place to an Asian woman, Bell was the definition of inflexibility when fighting racism at the intersection of gender. This at a time when the school minority was predominantly Asian, and no Asian faculty existed (Bell & Southerland, 2021).

His “folly” was soon at work again, this time surfacing during his tenure teaching Constitutional Law at Stanford Law School back in the 1980s using the lens of slavery. An action that prompted predominantly white law school students to claim their teaching was substandard, leading them to eventually audit other faculty member’s courses in protest. Surreptitiously, in response to these claims, Stanford Law Faculty of the time had the idea of creating a public series of Constitutional Law lectures allowing disgruntled students to supplement what they deemed lacking in Professor Bell’s class. Ultimately, the series was stopped by a protest of Black Law students in support of Derrick Bell. It was they who highlighted its ultimate racist intent, laying bare efforts to undermine one of the few Black Law professors at the time in Stanford, by white faculty in collusion with discontented white students. So successful was the shining of this light into the dark recesses of institutional racism at Stanford Law School that its own Dean, Paul Brest, subsequently penned a statement of contrition in the *SALT Equalizer*, a publication of the Society of American Law Teachers, opening the door to racial change at the school (Calleros, 1987) at his behest.

Was Derrick Bell simply a crazy man for crazy times? I think not. But unconventional couched as “crazy” is the only tonic that shakes up the status quo of racial practice. Frankly, to do this, you have to be a bit nuts, which for Derrick Bell meant being ethical to the core, being ethical until it hurts. He simply called upon us to do likewise (Bell, 2002). This is why, I believe, decades after his passing, Critical Race Theory (CRT) today has come to the fore in taking up his mantle of disruption, one which Derrick Bell championed so well. After all he is one of the progenitors of CRT, a paradigm standing tall today, even as it becomes a pariah idea for the Republican right to rally against. Yet, even against this difficult backdrop an unexpected gain has accrued, CRT for good or bad cannot be ignored nor relegated to the dusty annals of academia. CRT today follows on as an ode to Bell as an active threat, it will not and cannot be ignored, its victory lies in its relevance good or bad. He showed those, like me, committed to anti-racism, that only “dangerous” work can do the heavy lifting required. A costly fact that the Black Panthers and Stokely Carmichael among many have found

out to their triumph and cost. Personally, for me Bell's true brilliance lies in the "conceptual claymores," embedded in the tales he told. Repeatedly, as the reader walks through the entertaining visage of his fictions, their assertions are abruptly "blown away," time and again by the force of racial realism presented. Awakening some to a world they have not seen before. Now they can perceive a path forward, seeing the road toward racial empathy lie ahead, one to tread carefully if they so choose.

It is with this reverence for what Derrick Bell has achieved that I in some small way wish to emulate in *Accounting*. Sadly, I am no Derrick Bell, and my only wish is to try and match his peerless spirit and creativity. Instead, I present my own interpretation of Bell's way offering what I have termed *Accounting Fables*, as my own take on Bell's parables. They are versatile and wide-ranging in scope, touching on race and racism in *Accounting*, business, and society. I have already begun the process by giving a comprehensive description of CRT counterstories, citing examples of cutting-edge critical scholars who continue his narrative tradition both past and present. I query why we lack stories in *Accounting* and why we believe it is antithetical to standard financial storytelling. In doing so I challenge myself to explain why it is this way, and why telling CRT stories must exist as a counterpoint in *Accounting* space. Explaining specifically why I have tried to emulate Bell in taking a fantasy and science fiction approach to counterstory telling as methodology.

In keeping with the continuity of my last book, *Counting Black and White Beans*, the story of the Trickster God, and millennium-old anti-racist, Enki Abyd, is continued and expanded upon. The reader is afforded a richer, more textured vision of Enki's, home, the *Space between Spaces*, where he and Other Elder Gods reside. Moving forward our 1st Fable, "The Grandmaster," recounts how the "Grandmaster of Race and Racism" came into existence and his effect on the world. Throughout the book, the Grandmaster represents a central idea of CRT. He is emblematic of the intractability and fundamentality of race and racism in society, particularly *Accounting* and business. He is an articulation of the overarching futility of believing that race and racism can be defeated in society and instead underlines its permanence. Meanwhile Enki Abyd epitomizes the reality that we must fight against it anyway no matter the odds, equivalent to that of a novice chess player trying to outplay a Chess Grandmaster in the racial game of life. The beginner at best may take a piece here or there but ultimately the Grandmaster will win the game. Such is the fluidity and intransigence of race and racism that is a hallmark of its enduring nature (Bell, 1987). Here, we who fight against race and racism are the novice, explaining why so little progress has been made against racial practice in society's institutions and beyond.

The 2nd Fable, "Infection" wonders what might happen if a Black woman scientist and her male colleague discover a cure for a hidden malady in whites that has been an infestation of ingrained racial apathy. Its effect over hundreds of years has been to all but destroy race-based empathy in whites and effectively diminish any that might somehow be produced over time. The parable is that endemic racism robs whites of compassion and therefore humanity and always has done. Anti-racism in this context is not just the pursuit of saving the racial

Other but is in fact an act of redemption for whites to save themselves. However, a question in the tale is asked, should a Black woman scientist and Black male business professor actually reveal this discovery to the world? Should they profit from it as intellectual property? Could they even keep it? Continuing in this vein the 3rd Fable, “Unbearable,” is set against the backdrop of bird watching while Black.² In the story I ask what does it mean to be Black in every setting? A great-granddaughter of one of the first cohorts of US African American business professors reads old letters recounting his encounter with creatures from another world. His telling of repeated meetings with them explores the nonsensical nature of race and racism if it were explained to beings from another star system, with no understanding of anti-Black discrimination, and how it relates to the idea of White Supremacy. The 4th Fable, “Hot Chicken. Hot Haircut” starts as an exploration of the mundane, as a Black father and son engage in the simple activity of getting a haircut and buying some spicy chicken, which quickly devolves into an odyssey all too familiar when interacting with Black business. How and why Black entrepreneurship has been intergenerationally injured, and neglected is problematized in this tale.

Within each counterstory runs the underlying reality that race and racism exert a costly influence in nearly every aspect of Black life, muting agency, increasing psychological battle fatigue,³ both inside and outside the professional workplace. But what if significant redress was made in this area? Such, a moment seemed to germinate as the world absorbed the horrific killing of George Floyd at the hands of racist Minnesota police officers in May 2020, resulting in global Black Lives Matter protests and societal repentance. In that moment many white CEOs of Blue-chip companies pledged multi-millions to help mitigate the effects of race and racism, seemingly acknowledging its widespread harm in all aspects of society, specifically in their own sectors and beyond. Yet, unsurprisingly, a few years later, these grand promises proved all too hollow and the majority were reneged upon (Lewis, 2023). The 5th Fable takes this idea and wonders what might have arisen if promises made by powerful white business leaders were kept. Perhaps held together by a talismanic white male Accounting leader and ally. But the truth of the matter is that no matter how earnest the wish, institutional racism in organizations makes dismantling embedded racial practice nigh on impossible, even with full-throated support of the C-Suite, championing a clear anti-racist agenda. To do so is to push against the overwhelming whiteness of most firms, one that mechanically resists such attempts, ultimately doomed to fail.

²This phrase relates to an incident in New York’s central park where a Black male bird watcher Christian Cooper asked a white woman, Amy Cooper (no relation), dog walker to leash her dog as per park rules. In response she called the police citing harassment by a threatening black man.

³Racial Battle Fatigue is the extreme tiredness and tension caused by having to manage unending racial microaggressions, leading Blacks and other racially stigmatized groups to suffer varied types of psychological, emotional, and physiological harm as an outcome (Acuff, 2018).

To genuinely attempt such a feat in our world is ultimately foolish, and to this end, we discover the white male hero in this narrative is in reality an entity from another universe. In his alternate reality, racial parity has been achieved in Accounting and society as a whole, meaning that it must be technically possible in our world. At least in theory. Our 6th Fable, “White Racism Sunglasses,” asks the simple question, what happens when technology reaches a point that a device is created which makes colorblindness an actual reality? What does this mean for professions and businesses structured by racial hierarchy the populace no longer perceives?

As we move to the next parable, I draw inspiration from Aja Martinez’ book *Counterstory* that gives a first-rate unpacking of CRT storytelling method to identify a differing approach to use; counterstory as autobiographic reflection. Here, authors present their own experiences and lives as stories to explore race and racism in the CRT way. This has the advantage of creating a pragmatic spin on the application of theory, giving it real-world significance, and revealing intricacy of meaning, in multi-faceted ways (Martinez, 2020). In a nod to this method, the 7th Fable “Talk Radio” locates me in the tale for the same reason. I take part in a fictional late-night radio show, there to discuss my conceptualization of CRT in Accounting and deliberate upon what this might mean as it traverses the neurodiverse Black Accounting experience. However, the Grandmaster of race and racism calls into the show and matters take a decidedly different turn. Our 8th and final Fable, “Jinn and Tonic,” takes us to a contemplation of racial life and death within Accounting. We see both a Black woman CPA intending to commit suicide and a mythical Jinn spirit who has something to say about all this at the bottom of the East River, in New York. This tale analyzes the typical experience of Black women professionals within the Accounting profession. What they often suffer, and what a concrete ceiling consisting of an impenetrable mix of racism and sexism can do to Black women’s psyche and career progression, probing Accounting’s possible future in this light.

It is my hope that each fable reaches some part of you, the reader, that you enjoy and perhaps raise a wry smile at some of the more humorous situations. But in truth I really want you to join me in a much more serious examination of deep-seated racial practice in the profession that I call home and the racial reality of business as a whole for the stigmatized Other.

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