

VOICES OF CHANGE

Race,
Racism, and
Colonization
in Accounting



Edited by
**ANTON LEWIS,
ADAM J. SAATKAMP
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Voices of Change

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Voices of Change: Race, Racism, and Colonization in Accounting

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INVESTOR IN PEOPLE

Contents

Foreword	ix
Introduction <i>Anton Lewis</i>	1
Section 1: On the Present	
Chapter 1 Overcoming Obstacles to CPA Status in the United States of America <i>Denise W. Streeter and Theresa Hammond</i>	11
Chapter 2 Ascending the Invisible Caste of the US Accounting Industry <i>Phebian Davis</i>	23
Chapter 3 The Intersection of Race, Ethnicity and Class in the UK Accounting Profession <i>Jonathan Ashong-Lampsey</i>	35
Chapter 4 The Railroad Connection: The Liners, the Muckers, and Me <i>Adam J. Saatkamp</i>	47
Chapter 5 Accounting Practices in the Public Sector in the Eastern Caribbean: Do They Reflect Caribbean Realities? <i>Cleopatra Gittens</i>	59
Chapter 6 The Evolution of Accounting Science: COVID-19 Pandemic Lessons on Anti-Black Racism <i>Akolisa Ufodike</i>	71

Chapter 7 Does Fraud Risk in the Charter School Industry Disproportionately Affect Minority Students?	83
<i>Chevonne Alston</i>	

Chapter 8 From “Civilized” to “Professional”: A Critique of Accounting Education and the Business Case for Diversity	97
<i>Adam J. Saatkamp</i>	

Section 2: Toward the Future

Chapter 9 Rebutting PESTS: The Five Most Common Rationales Against Equity, Diversity, and Inclusion	113
<i>Akolisa Ufodike</i>	

Chapter 10 Comfortably Uncomfortable: A Framework for Meaningful and Productive Race Conversations	129
<i>Jina Etienne</i>	

Chapter 11 Critical Perspectives on Accounting and Race: Shifting the Focus From Periphery to Centre Using a Critical Race Theory and Critical Dialogic Accounting and Accountability Approach	145
<i>Erin Twyford, Farzana Tanima and Sendirella George</i>	

Chapter 12 Exploring the Spaces in Between Professional Accounting Practice and Academia: What Could a Transdisciplinary Approach Offer Diversity in Accounting?	159
<i>Orthodoxia Kyriacou</i>	

Chapter 13 Operationalising Oral History for Social Justice in Accounting	175
<i>Sedzani Musundwa and Theresa Hammond</i>	

Chapter 14 Decolonizing the Accounting Curriculum	189
<i>Sedzani Musundwa, Joanne Sopt, Nadra Pencle and Jean Wells</i>	

Chapter 15 Going Beyond Business-as-usual	203
<i>Lauren Rukasuwan</i>	

Chapter 16 The Racially Conscious Accountant	221
<i>Anton Lewis and Richard Hurt</i>	

Chapter 17 The Cost That Comes With Not Caring: An Autoethnographic Critical Reflection of Race Equity in Education	227
<i>Iwi Ugiagbe-Green</i>	
Conclusion	239
<i>Joanne Sopt</i>	
Index	247

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Foreword

During my doctoral studies, when I was tearing through texts on the history of accounting and the experience of African Americans, trying to deconstruct the newly discovered bits of whiteness that framed my understanding of the world and the profession, I wish the interlibrary gods had sent me this book. As the prototypical pale and male accountant, I was wrestling with questions about the profession's identity and the experience of folks who weren't like me. The data, limited though it were and are, revealed that only 2% of CPAs at US firms were Black or African American. I wanted to know why.

As in any research endeavor, I searched for someone who had the answer. Unsurprising to those who have sought the same, I happened upon the revelatory work of Theresa Hammond. Rather than providing *the* answer to my question, *A White-Collar Profession: African American Certified Public Accountants Since 1921* pointed to a multitude of answers for the profession's persistent racial imperviousness. To comprehend our present reality, one must understand the historic exclusion and racial opportunity costs faced by accountants of color, the diversity of values contained in various cosmologies or ways of being, and the disconnect between inclusion and accounting education. If you're like me and possess an imperfect understanding of each, this book is a gift – a source of edification and enlightenment. If you're not like me – if you have an intimate understanding of racial issues – this book is for you, too, a source of encouragement and an exhortation to keep fighting for change.

The individuals whose words fill the chapters of this text, while writing from Australia and Africa, the United States and the United Kingdom, Canada and the Caribbean, use their experience and position to collectively call for change – a global initiative.

When I was asked to serve as co-editor, alongside the influential Anton Lewis and the assiduous Joanne Sopt, I was, admittedly, unsure I'd measure up. And yet, what I've learned from my fellow editors and from each of our contributing authors, and what you, too, will likely take away, can be summed up in the words of James Baldwin: 'Not everything that is faced can be changed, but nothing can be changed until it is faced'. This book represents a part of the change being sought. It stands as a witness of those who are facing what must be changed and calling others to join them. It offers a glimpse at how resistance can be overcome, how unchangeable things can be changed, no matter how much one knows or how they feel they measure up to the task.

It is by no means premature to celebrate the ripples of change this book will produce. Some of the ripples will be small – a curricular change here or a pedagogical change there – and some of the ripples may be larger, changes in perspective or changes in policy or practice. Whether big or small, and regardless of impediments or obstructions, the ripples of change will be positive, leaving in their wake a new or renewed willingness to face what must be changed.

Adam J. Saatkamp

Introduction

Anton Lewis

Governors State University, USA

“What is this book?” – was a question posed by an esteemed scholar who writes within this volume. Initially, it surprised the lead editor, as most straightforward questions often do. Why is it, indeed? Is it a call for the repudiation of race and racism in accounting? Or a safe space for critical accounting scholars of race to publish their work without fear of reprisal? Is it to prove the salience of race and racism in the field of accounting, highlighting its importance as a field of study to detractors? It is all these things and more. Ultimately, text is a voice, one long ignored by the field, just as those racialized as Other have been ignored for the longest time. Our hope as the editors of this volume is that this collective voice, comprising varied research from across the globe, inspires those who read it to challenge what is possible and to be brave in thought and deed when challenging race and racism in the accounting academy. More importantly, the tenor of this work is that of the personal. As researchers, we are warned to be wary of the bias of the personal; as accountants, we are guided to be impassionate as a proxy for impartiality. This divorce from self is no small thing; it comes at no small cost. It is the sacrifice of passion needed to drive change forward. This book opposes this, instead unapologetically reintroducing passion and self, eschewing positivism as antithetical to explaining and exploring race and racism within the borders of accounting.

The genesis of this approach began several years ago with the establishment of the Accounting and Race Forum, a safe space where accounting scholars researching race, racism, and diversity, equity, and inclusion (DEI) can find support, informed academic debate, and companionship in what is often the loneliest of journeys.¹ Over the years, the Forum has found its voice, but as Lewis often quips, “a voice is not a voice unless it is heard.” Meetings take the form of debates and presentations fostering a myriad of ideas and creative thinking, which leaves those who partake all the better because of their involvement. Nevertheless, such creative output requires a home. This book showcases the variety of Outsider accounting and race scholarships that now exist – exploring the edges of

¹Also known simply as the Forum.

accounting imagination because dreams of what can be are the life force of any profession that seeks to stay relevant in changing times.

Alas, the voice of race and accounting research is muted by many ranked journals eager to dismiss such research as “not of accounting” and inherently sociological. Outsider scholarship needs to be more in accounting. Worse, reports consistently surfaced in the group of rejections out of hand from established journals, which affected tenure and promotion opportunities to the detriment of junior academics. The Forum became a repository of tales of harm within accounting academe, a narrative outlining punishments to be expected for challenging the status quo in the pursuit of knowledge earmarked as taboo. Doctoral candidates, particularly those of Color, most often experience this as an insidious inference that they will not attain their PhD should they follow such a path, let alone gain employment or tenure in research or teaching schools. Scaremongering, to be sure. So, it was decided to refrain from running the gauntlet of accounting journals and instead publish a volume of research based on the work of the Accounting and Race Forum and others interested in the area.

Happily, matters seem to be changing. Some journals now publish race and diversity work since the global movement of Black Lives Matter took hold in 2020, seeking racial redress across societies globally after the premature death of George Floyd in the streets of Minnesota at the hands of racist police. However, retrenchment is on the horizon, if not already here. As Lewis has stated, a DEI Winter blows across the United States and elsewhere, dismantling DEI offices across universities and dismissing corporate DEI directors (Lewis, 2023). Several states, such as Florida and Texas, have implemented restrictive legislation spearheaded by Republican Governors, such as Governor De Santis of Florida and Abbot of Texas, legally mandating the removal of DEI initiatives. The legislation has influenced businesses, schools, and universities to remove Affirmative Action policies and DEI education activities. The fear is that DEI classes and research agenda are damaged by anti-Critical Race Theory legislation meant to curb its teaching in schools (Hernandez, 2024). An example is the cancellation of fully enrolled courses on race and ethnicity, pending legislation review by Oklahoma Community College (Faison, 2023) – a taste of things to come.

Nevertheless, the fight still needs to be fought. *Voices of Change: Race, Racism, and Colonization in Accounting* is also a resistance text, moving beyond the theoretical, and technical. Each chapter, in some way or form, has social justice as a core theme, illustrating its importance across numerous places where accounting as a topic is present. Nonetheless, risk exists in any act of resistance, and central to the core of this book is the need to shake up accounting’s cautious and staid nature in the areas of race, racism, and DEI. Action is required more than ever because the profession has sleepwalked itself into an existential crisis. Minimal entry of students into accounting classes is central to the dwindling number of junior accountants, which is not just a matter of low representation of accountants of color but now a worrying trend of dwindling numbers of white accountants as well, particularly in the United States. This will reach catastrophic proportions if matters do not change. In terms of identity and the supply of diverse accountants, the profession’s inability to see new perspectives and ways

forward is laid bare. The actual value of this text lies in its innovative nature and eagerness to challenge what is considered standard accounting practice. In this way, accounting academe can, as it always should have, choose to lead the industry in resolving its most intractable problems with original modes of thought. Solutions are called for now, not more of the same that has proved ineffective at increasing the numbers of Black and Brown accountants over decades, now leaking to all would-be accountants who are currently looking elsewhere. Even though this text is an ode to risk, it is necessary if the profession is to gain meaningful racial representation and a new mode of being. However, in the realm of race and diversity, risk is necessary if old patterns are to change for a brighter future and a diversity return earned.

On the Present

What follows is an ode to the new and the varied as chapter authors within the first section of the book explore accountings of the racial present, beginning with the experience of what accounting has been and is now. In their chapter, which starts proceedings, “Overcoming Obstacles to certified public accountant (CPA) Status in the United States of America,” Theresa Hammond and Denise Streater, pioneers of the field, give an overview of the historical difficulties that have beset Black accountants from the beginning. While outlining the profession’s wretched history of African American disenfranchisement, Streater counters this reality with her own successful lived experience as a jobbing CPA. Noting that, with the help of trailblazers before her, excellent mentorship from Black innovators, and the proper support from firms, she saw a prosperous life come to fruition as a Black accountant. Both authors charge that if the profession can do it once, it can do it again. If it can do it for one, it can do it for all. Leaving the lingering question in the air, “So why doesn’t it?”

Phoebe Culler explores a possible answer in “Ascending the Invisible Caste of The US Accounting Industry,” viewing racial practice in accounting firms as a de facto occupational caste system. It is one that forever dooms those cast as Other to subordinate status. Culler explores this at a deeper level through her own subjugated racial experience within the industry as an accountant, decrying the present state of DEI as the delusion of inclusion, leaving accounting today for the racial Other as unwelcoming as it ever was. Denial is not a solution. Moving across the pond to the United Kingdom, Jonathan Ashong-Lamptey, in his chapter – “The Intersection of Race, Ethnicity, and Class in the UK Accounting Profession” – takes us on a journey through a differing accounting locale. His insightful study reveals the contested intersectional terrain of race, ethnicity, and class of Black British accountants, which takes salience when striving for professional success while Black. Lamenting Carl Sagan’s famous quote “You have to know the past to understand the present,” Adam Saatkamp’s chapter critiques the parlous state of accounting DEI in “The Railroad Connection: The Liners, the Muckers and Me.” It is a profoundly personal narrative, which locates him steadfast in Peralta’s fascinating research finding, showing accounting to be one of the least diverse professions (Peralta, 2022). Of particular alarm is the penchant

for accountants to be least concerned with DEI as an imperative, with the least enthusiastic response to diversity policy. Saatkamp posits that to answer this thorny issue, we as professionals must hold ourselves accountable for who we are, why we are, and why this came to be in accounting's past. Intriguingly, accounting's past possesses deep colonial roots and suspect moral standing, as seen in many studies of its role in the Plantocracy and valuation of slave assets in the antebellum south and British West Indies, as highlighted by Rosenthal and Fleischman, among others (Fleischman, 2004; Rosenthal, 2018). Here, Gittens reminds us in her study "Accounting Practices in the Public Sector in the Eastern Caribbean: Do They Reflect Caribbean Realities?" that the colonial shadow stays up to the present day. She sketches Caribbean accounting still in the thrall of postcolonial influence to their detriment. International bodies decide what is beneficial, demanding deadlines be satisfied on their terms and representing a continuation of the white Western hijacking of autonomy from independent nations without consent. Here, accounting practice is set by outside global interests and needs, leaving them as suspect tools, which Bakre has alluded to, that are not fit for internal native needs. It brings to mind the uselessness of the master's tools from the far-sighted Audry Lorde, where taking down the master's house is concerned (Bakre, 2008; Lorde, 2007) – showing all the while that the pervasive reach of racial hegemony is far from ahistoric, existing as our troubling companion right here and right now.

Perhaps it is best seen in the DEI winter we experience, the chilling wind of rolled-back diversity initiatives and policy, as mentioned earlier. It is a sign of the times. In Akolisa Ufodike's chapter, why this is the case is reflected upon in "The Evolution of Accounting Science: COVID-19 Pandemic Lessons on Anti-Black Racism," propelling us back in time to the global lockdown period of COVID-19, where difficult lessons and personal victories accrued in equal measure. Ufodike's story of this time is personal, exploring the difficulties of research during this period; the elation of his production of a groundbreaking paper, placed in the context of isolation and racism(s), varied in scope, which threatened to tear one's soul asunder. To this end, he unpacks attacks against DEI as PESTS – public interest, equity, supply-side, temporal, and spatial rationales. In doing so, he illustrates that the anti-diversity landscape we find ourselves in was well-formed years ago.

Moreover, what we do now matters. If we take our eyes off the ball for a moment, that we hold dear can often be taken from us. Education is one such valuable asset, one in which accountability is paramount but often lacking, as Chevonne Alston's study "Does Fraud Risk in the Charter School Industry Disproportionately Affect Minority Students?" reveals. All too typically to the cost of Under-Resourced Minorities (URMs) in Charter school settings. Internal controls in this educational environment currently fail at this juncture, encouraging fraud to rear its inevitable head to the detriment of Black and Brown communities. Still, neutrality imbricates what is and can be conceived in the accounting realm; reproduction of the accountant is the process, among other things, of creating the dispassionate professional, a byword for the authentic professional. It is an archetype for Saatkamp that alludes to what is most pale,

male, and stale, a state of existence he once inhabited, detailed in his second chapter “From ‘Civilized’ to ‘Professional’: A Critique of Accounting Education and the Business Case for Diversity.” Nonetheless, Saatkamp admonishes the profession for producing a curriculum which generates more of what is not needed, a less diverse, more homogenous white profession. To summarize, if the word public in the acronym CPA is to ring true, then it must reflect all of the public, not a Gentlemanly select few.

Toward the Future

The second section of the book examines what must be improved to remake the profession in the image of the populace it serves, mirroring their values and serving their needs. However, not all agree that this is the path forward. As a DEI expert in the field, Jina Etienne problematizes critical issues she sees day-to-day in accounting organizations in her chapter “Un-Triggered.” Usefully, she poses alternate solutions to typically intractable problems using conceptual models of her devising. Meanwhile, Ufodike continues our journey, providing a rebuttal of PESTS outlined in his first chapter and meeting DEI naysayers where they stand.

Still, if continued attacks against critical race theory have proved anything, a theoretical base is paramount to weather the storms of disinformation, uninformed detractors, and racial cynicism. To this end, Twfyford, Tanima, and George’s chapter –“Critical Perspectives on Accounting and Race: Shifting the Focus from Periphery to Centre using a Critical Race Theory and Critical Dialogic Accounting and Accountability approach” – provides an excellent application and explanation of the theoretical tenets of both Critical Race Theory and Critical Dialogic Accounting and Accountability as it pertains to deep analysis of race and racism and the emancipatory potential of accounting as a discipline, respectively. When seeking conceptual tools to use in racial analysis, the fluidity of any given model is critical. Race is a slippery construct, and the theoretical lance used to skewer it must be multifaceted and sharp enough to match it. To this end, Orthodoxia Kyriacou’s piece “Exploring the spaces in between professional accounting practice and academia: What could a Transdisciplinary Approach offer diversity in accounting?” provides a multidisciplinary praxis of how to combine opposing canons into a unified whole and apply it to engender real-world results. Bringing accountants together with other professionals, such as lawyers and diversity experts, is one practical example explained by Kyriacou.

Another is the call for the use of Oral History by Sedzani Musundwa and Theresa Hammond in their chapter, “Operationalising Oral History for Social Justice in Accounting.” Its use as methodology, combined with a social justice lens, is a powerful transdisciplinary tool with which to discover the lived experience of the marginalized other. The authors demonstrate its effectiveness as a tool to solicit new racialized knowledge from Black accountants against the backdrop of a predominantly white South African accounting profession. In essence, this is an act of privileging differing ways of knowing within the accounting academy, ensuring that epistemically, for once, the way of white

Western knowledge is not the only way, nor always the right way. Within this frame, Joanne Sopt, Nadra Pencle, and Jean Wells drive home the importance of decentering whiteness and Western ways of knowing in their chapter, “Decolonizing the Accounting Curriculum.” There is a call for a deeper probing of what colonization and decolonization mean on a curricular level, situating them within the accounting paradigm and troubling white domination in their wake.

Finally, toward the end of the second section of the text, our experiences as race-critical accounting scholars invite the reader to be comrades in arms in the struggle for social justice. Lauren Rukasuwan takes the lead with an impassioned plea to move beyond neoliberal capitalism in her chapter, “Going Beyond Business-as-usual,” where accountings customary function has been the championing of pecuniary interest over and above the needs of everything and everyone else. It is to admit, like so many chapter authors in this volume, that our innocence about the accounting conspiracy of somatic Native exploitation (past and present) and land theft is a sham. Only after some time, do we see a more distressing picture of a profession we once called home; similarly to Sopt, Pencle, and Wells, Rukasuwan calls for decolonizing the accounting curriculum to stop accounting hegemony. Hers is an upbeat call for those in accounting to assume an anti-oppressive praxis for the good of all. Lewis and Hurt contribute “The Racially Conscious Accountant,” a call for anti-racist accountants, individuals who seek to do no racial harm and who have been prepared for the profession in a new and different way. Submerged within *Voices of Change: Race, Racism, and Colonization in Accounting* lies a call for caring and connection. One which says let us look out for one another, for at its heart, racism divides and steals our inherent gift for connection for one another. Our last author, Iwi Ugiagbe-Green, illustrates this perfectly with a truly poignant tale of connection, hurt, and sorrow while existing as a Black woman within accountings borderlands. Her concluding chapter, “The cost that comes with not caring: An autoethnographic critical reflection of race equity in education” implores we who work and teach within accounting’s Hinterland to be cognizant of what is taught, by whom, and for what reason. Ours is a sacred task of teaching, sharing, and caring in an environment that traditionally recognizes neither to its detriment.

We, the editors, hope that those consuming this text enjoy the content within and look forward to the inevitable challenges it will pose. In the same measure, we look for this book to be an intellectual safe space that supports query and inquisitiveness.

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