Portrait of a "Gentlemanly" Profession: Whiteness and the Persistent Racial Imperviousness of Accounting

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While the accounting profession has employed numerous initiatives aimed at diversification and inclusion over the past 50 years, Black CPAs are still significantly underrepresented in the accounting profession, evidence of the profession’s persistent racial imperviousness. Black Americans who do successfully enter the accounting profession feel excluded from informal business-related networks and report difficulty in navigating the politics of the profession. Black accountants also report sensing a need to work extra hard to prove their knowledge and worth to their white colleagues and supervisors (Dey, Lim, Little, & Ross, 2019).

The purpose of my study is to evidence and analyze the influence of white racial identity, collective remembering, and deficit discourse within the history of accounting and accounting education to establish a broad narrative of the profession and reveal and interpret that whitewashed narrative’s influences and outcomes. Using critical discourse analysis, I intentionally frame my work to shift the conversation away from deficit models and toward an overdue reckoning with privilege and professional identity by critically analyzing the historical development of the modern accounting profession. The findings of this research indicate the necessary curricular and pedagogical changes that must be implemented before accounting education can effectively produce a diverse and inclusive profession.

KEYWORDS: accounting education; accounting profession; whiteness; underrepresentation; deficit thinking; collective memory
PORTRAIT OF A “GENTLEMANLY” PROFESSION: WHITENESS AND THE PERSISTENT RACIAL IMPERVIOUSNESS OF ACCOUNTING

ADAM J. SAATKAMP

A Dissertation Submitted in Partial Fulfillment of the Requirements for the Degree of

DOCTOR OF PHILOSOPHY

Department of Educational Administration and Foundations

ILLINOIS STATE UNIVERSITY

2022
PORTRAIT OF A “GENTLEMANLY” PROFESSION: WHITENESS AND THE PERSISTENT RACIAL IMPERVIOUSNESS OF ACCOUNTING

ADAM J. SAATKAMP

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Stacy Otto, Chair
Lydia Kyei-Blankson
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Anton Lewis
ACKNOWLEDGMENTS

This personally transformative endeavor would not have been possible without the support of my wife, my boys, my parents, and my friends who have all graciously suffered my physical and, at times, emotional and intellectual absence over the past few years. My wife’s never-ending encouragement and interest in my work both fueled and motivated me throughout my doctoral studies. This work is as much your accomplishment as it is mine. To my sons: Quinn, Silas, Jeshua, and Ezra—you have endured the past few years with a measure of perseverance I undoubtedly lacked at your age. I know it was not easy for you. I am proud to be your dad. I must also thank my parents who have always, unconditionally supported my educational endeavors in more ways than can reasonably be put into words here. I thank my cohort colleagues who helped broaden my perspectives on higher education and life. I would also like to express my gratitude to Dr. McCluskey-Titus and Dr. Kyei-Blankson whose insight and interest in my study kept me moving forward and made me think more deeply. Special thanks to Dr. Lewis whose support and scholarship continue to be navigational. Finally, I must express my deepest thanks to Dr. Otto for her patience, wisdom, and endless encouragement without which my study would not be what it is. Your willingness to take on my project, your helpful criticism, and your literary superpowers continue to amaze me and have been more valuable than an innumerable number of guineas.

A. J. S.
# CONTENTS

<table>
<thead>
<tr>
<th>ACKNOWLEDGMENTS</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>i</td>
</tr>
<tr>
<td>CONTENTS</td>
<td>ii</td>
</tr>
<tr>
<td>TABLES</td>
<td>v</td>
</tr>
<tr>
<td>FIGURES</td>
<td>vi</td>
</tr>
<tr>
<td>CHAPTER I: INTRODUCTION</td>
<td>1</td>
</tr>
<tr>
<td>Research Problem</td>
<td>5</td>
</tr>
<tr>
<td>Purpose of the Study</td>
<td>10</td>
</tr>
<tr>
<td>Research Question</td>
<td>12</td>
</tr>
<tr>
<td>Research Perspective and Conceptual Framework</td>
<td>13</td>
</tr>
<tr>
<td>The White Racial Frame</td>
<td>13</td>
</tr>
<tr>
<td>Collective Remembering</td>
<td>16</td>
</tr>
<tr>
<td>Deficit Thinking</td>
<td>19</td>
</tr>
<tr>
<td>Significance of the Research</td>
<td>21</td>
</tr>
<tr>
<td>CHAPTER II: REVIEW OF THE LITERATURE</td>
<td>26</td>
</tr>
<tr>
<td>The Historical Experience of African American Professionals</td>
<td>27</td>
</tr>
<tr>
<td>Exclusion</td>
<td>27</td>
</tr>
<tr>
<td>Resistance</td>
<td>38</td>
</tr>
<tr>
<td>Self-Reliance</td>
<td>43</td>
</tr>
<tr>
<td>Trust</td>
<td>46</td>
</tr>
<tr>
<td>Community</td>
<td>51</td>
</tr>
<tr>
<td>Racial Opportunity Cost</td>
<td>54</td>
</tr>
</tbody>
</table>
The Underrepresentation of Black Accountants

Career Choices Among African Americans

Underrepresentation and Deficit-Based Discourse

Summary

CHAPTER III: METHODOLOGY

Discourse

Critical Discourse Analysis

Data Collection

Data Analysis

Credibility and the Role of the Researcher

Biases and Subjectivities

History

Conclusion

CHAPTER IV: ANALYSIS OF WHITE RACIAL IDENTITY AND THE EMERGENCE OF THE ACCOUNTING PROFESSION

Collective Remembering

The White Racial Frame

Conceptual Analysis

White Supremacy and Professional Identity

Accountancy’s raced and classed boundaries

Thinking Like an Accountant

Collective Remembering and Accounting Curricula
CHAPTER V: FINDINGS, IMPLICATIONS, AND RECOMMENDATIONS FOR FUTURE RESEARCH

Findings

   The Veiled Portrait
   The Veiled Portrait’s Continuing Influence
   The Veiled Portrait’s Legacy

Future Research

REFERENCES
<table>
<thead>
<tr>
<th>TABLE</th>
<th>PAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. PWI Accounting and Related Services Bachelor’s Degrees Completed 2012–2018</td>
<td>8</td>
</tr>
<tr>
<td>2. (Under)/Overrepresentation of Accounting and Related Services Bachelor’s Degrees Completed 2012–2018 at PWIs</td>
<td>9</td>
</tr>
<tr>
<td>3. Core Texts for Critical Discourse Analysis</td>
<td>72</td>
</tr>
</tbody>
</table>
FIGURES

<table>
<thead>
<tr>
<th>FIGURE</th>
<th>PAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. 20 U.S. states with the highest Black or African American Alone (BAAA) populations</td>
<td>7</td>
</tr>
<tr>
<td>2. Group including officials of 1904 International Congress of Accountants, St. Louis</td>
<td>98</td>
</tr>
</tbody>
</table>
CHAPTER I: INTRODUCTION

When I was a child, I wanted to be an artist. I enjoyed being creative, drawing creatures from distant worlds and designing their armaments and transportation. But my childhood dream of making my living as an artist did not come true. I did not become an artist. I became what some might consider the opposite: I became an accountant. My childhood dream still exists, boxed up somewhere in the cellar of my soul. Someday, perhaps, I will pull it out and dust it off. For now, though, I am happy to call myself a “bean counter.”

Art was a dream that died slowly. It took its final breath when I had a kindhearted, but ineffective, high-school art teacher. Seeing little progress in my artwork, I lost a great amount of confidence and decided to put more thought into how my interests aligned with potential careers. I entered my first year of university intent on pursuing an engineering degree because I thought it would fulfill my need for creativity and most of my friends had chosen this path. During orientation I was informed that my then-sub-par knowledge of mathematics was insufficient to start the engineering coursework straightaway. For many, this might have been a minor hiccup on their journey. For me, this knowledge proved a strangely significant stain on my self-image. It was the first time in my life that I had failed to be “smart enough.” This unwelcome news forced me to consider my motivation for pursuing the field in the first place. Upon reflection, I realized that I had chosen engineering primarily to be with friends and had little true interest in being an engineer.

Without a real sense of direction, I went to speak with someone at the College of Business. I felt no distinct calling to business and there were no special characteristics of business that lured me into the discipline. I had no grandiose dreams of becoming a wealthy businessman, but I filled out the change-of-major paperwork anyway. As a newly enlisted
business major, I found myself sitting in a financial-accounting classroom. I finished this course, much like I had finished my high-school bookkeeping class, certain that accounting was not the career for me.

The following semester, however, in what would have been my second and final accounting course as a business major, I switched my major to accounting. Managerial accounting, with its focus on problem-solving and decision-making, served as the baptismal font of my conversion. Many of my students are surprised when I share my love for art, but as one recently wrote in an assignment, “There is a sort of beauty to see the problem and to try to solve it.” I believe it is this particular aspect of accounting that captured me. Financial statements, much like art, serve as a means of visual storytelling, and in them I found a form of beauty. It also did not hurt that starting salaries and demand for accounting graduates both were high at the time.

After five years of study, I walked across a stage and received undergraduate and graduate degrees in accounting. I sat for the Certified Public Accountant (CPA) exam the summer after graduation and, with this hurdle cleared, I started work as a full-time associate at one of the Big 4 accounting firms. There, I served on an engagement team auditing a Fortune 500 company, traveling across the U.S., and collaborating with colleagues from various regional offices. After a few years and the arrival of my first child, I left public accounting in order to pursue an international teaching opportunity.

I spent two years in Beijing teaching for Life Education, a program of the Red Cross Society of China. I had the distinct privilege of teaching and facilitating conversations with Chinese university students regarding conflict resolution, money management, and stress management, among other topics. During this time, I realized that education was my true
passion, a place where I could be creative and use creativity to help others learn and grow. It is entirely possible that I should have understood this prior to my time overseas, being that my parents were both educators, but I was fortunate to figure it out relatively early in life. So, when it came time to return to the U.S., I began searching for postsecondary teaching opportunities.

In the summer of 2012, I taught my first accounting class as a full-time instructor at a community college. Between 2012 and 2016, I taught many students the principles of financial and managerial accounting, accounting systems, and bookkeeping. During this period, however, I began to notice a consistent and troubling pattern. Enrollment at my institution hovered around 10,000 students. Black students made up approximately 11% of the student body and, while I interacted with many Black students on campus, very few Black students enrolled in my classroom. I came to the realization that, after multiple years of teaching, I had taught less than a handful of Black students. As a result, I began to question the reasons for this phenomenon.

In conducting some initial research, I came upon the work of Theresa Hammond. Her book, *A White-Collar Profession: African American Certified Public Accountants Since 1921*, showed me how little I knew about the history of the accounting profession. After reflecting upon Hammond’s (2002) work, I realized that accounting history was virtually absent in my undergraduate and graduate coursework. I also recognized that my quest to understand the dismal numbers of Black students in my accounting classroom was only just beginning. Soon after, I started my doctoral studies, and knew this phenomenon would be the focus of my research.

Howard (2003) maintains that “teachers must be prepared to engage in a rigorous and oftentimes painful reflection process about what it means to teach students who come from different racial and cultural backgrounds than their own” (p. 198). I can attest to the
appropriateness of those two adjectives: rigorous and painful. I have spent much time and energy attempting to understand the sociohistorical reasons for the dramatic underrepresentation of African Americans in the accounting profession. Far from being a mere intellectual exercise, reading the literature on the history of the profession, the history of higher education, and the historical experiences of African Americans has served as a crucible through which my former views of self and accounting have become refined.

I have come to a growing understanding that “those who believe themselves to be ‘white’” (Coates, 2015) are more likely to see themselves as individuals rather than as members of a particular racial identity group. Edmonson-Bell and Nkomo (2001) evidence this phenomenon in their book *Our Separate Ways: Black and White Women and the Struggle for Professional Identity*. Their interviews with Black and white professional women revealed that “white women attach race to people of color, but they cannot do the same for their own racial affiliation” (p. 219). As a result, while the researchers found Black women spoke of embracing and understanding their own Blackness, white women “expressed confusion, ambivalence, and frustration when asked what they cherished about being a white woman” (p. 217). The novelist, essayist, and activist, James Baldwin describes the reason for this reality in his 1979 essay, writing:

This nation is not now, never has been, and now never will be a white country. There is not a white person in this country…who can *prove* he’s white. The people who settled this country came from many places. It was not so elsewhere in the world. In France, they were French; in England, they were English; in Italy, they were Italian; in Greece, they were Greek; in Russia, they were Russian. From this I want to point out a paradox:
[B]lacks, Indians, Chicanos, Asians, and that beleaguered handful of white people who understand their history are the only people who know who they are. (p. 142, emphasis in original)

Likewise, Ta-Nehisi Coates (2015), in his remarkable letter to his young Black son in his book *Between the World and Me*, writes, “The new people were something else before they were white—Catholic, Corsican, Welsh, Mennonite, Jewish—and if all our national hopes have any fulfillment, then they will have to be something else again” (p. 7). In essence, what Coates and Baldwin both argue is that the term *white*, as a descriptor for a group of people, has no meaning apart from its use in the creation of large-scale racialized power and its hierarchy. As I came to understand this and learned of other groups’ cosmologies, coupled with a maturing historical understanding of the accounting profession, my desire to understand the historical roots of present racial inequities deepened—inequities of which the accounting profession has most certainly been aware for many years.

In the U.S., the accounting profession has been attempting to increase representation of African Americans in accounting since 1969, when the American Institute of Certified Public Accountants (AICPA) established its Minority Initiatives Committee. However, while African Americans represent approximately 13% of the U.S. population, Black accountants represent a mere 2% of CPAs at U.S. firms, and just 1% of partners (AICPA, 2019). While these numbers have indeed increased over the past 50 years, Black accountants remain dramatically underrepresented.

**Research Problem**

While the accounting profession has employed numerous initiatives aimed at diversification and inclusion, African American college students, as underscored by Violette and
Cain (2017), are still not choosing to major in accounting. According to the authors of a recent article in the *Journal of Accountancy*, many African Americans who do successfully enter the accounting profession feel excluded from informal business-related networks and report difficulty in navigating the politics of the profession (Dey, Lim, Little, & Ross, 2019). Black accountants also report sensing a need to work extra hard to prove their knowledge and worth to their white counterparts and supervisors. One African American interviewee states that, “even with a CPA…colleagues perceived that ‘you were not smart enough to perform the work,’ thus leading African American accountants to work even harder to demonstrate their technical proficiency” (Dey et al., 2019, para. 14). Documentation of such attitudes suggests that African American accountants continue to face questions as well as adverse attitudes and treatment regarding their perceived professional competence and worth. Removing this underperformance bias is one key step to fostering inclusivity as noted in a recent Thomson Reuters article on Black CPAs (Runyon, 2020). To comprehend this present reality, one must critically examine not only the history of the accounting profession but also the historical experience of African American professionals generally.

For the majority of accounting students, obtaining a bachelor’s degree in accounting is the first step toward becoming a CPA. As a result, accounting education becomes an important focal point in assessing underrepresentation, particularly beginning-level accounting courses. In order to understand the educational pipeline producing potential future CPAs, one must first assess data regarding completions of accounting bachelor’s degrees. To narrow the scope of this endeavor, I limited my consideration of demographic data to the 20 U.S. states with the highest Black or African American populations as identified by the U.S. Census Bureau in its 2010 national census (see Figure 1).
According to completion data submitted to the National Center for Education Statistics (NCES) between academic years 2010–2011 and 2017–2018 across these 20 states, a total of 248,534 bachelor’s degrees were awarded to students completing their first major. This data is reported by 798 institutions. Forty-eight of these institutions are Historically Black Colleges or Universities (HBCUs) at which a total of 5,488 completions are reported. The remaining 243,046 completions are reported by predominately white institutions (PWIs). Total completions reported by PWIs between the 2012 and 2018 academic years is presented in Table 1 below.
Table 1: PWI Accounting and Related Services Bachelor’s Degrees Completed 2012–2018

<table>
<thead>
<tr>
<th>State</th>
<th>Total</th>
<th>White</th>
<th>Black or African American</th>
<th>Hispanic or Latino</th>
<th>Asian</th>
<th>Non-Resident Alien</th>
<th>Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>NY</td>
<td>33,361</td>
<td>15,736</td>
<td>2,933</td>
<td>3,995</td>
<td>6,589</td>
<td>2,860</td>
<td>1,518</td>
</tr>
<tr>
<td>TX</td>
<td>30,136</td>
<td>13,186</td>
<td>1,887</td>
<td>8,394</td>
<td>3,607</td>
<td>1,866</td>
<td>1,196</td>
</tr>
<tr>
<td>PA</td>
<td>20,214</td>
<td>14,827</td>
<td>951</td>
<td>763</td>
<td>1,283</td>
<td>1,328</td>
<td>1,062</td>
</tr>
<tr>
<td>FL</td>
<td>18,446</td>
<td>9,439</td>
<td>1,802</td>
<td>4,306</td>
<td>1,077</td>
<td>667</td>
<td>1,155</td>
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<tr>
<td>IL</td>
<td>16,684</td>
<td>10,083</td>
<td>840</td>
<td>1,832</td>
<td>1,943</td>
<td>1,235</td>
<td>751</td>
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<tr>
<td>OH</td>
<td>16,240</td>
<td>12,280</td>
<td>717</td>
<td>343</td>
<td>524</td>
<td>1,684</td>
<td>692</td>
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<tr>
<td>MI</td>
<td>12,678</td>
<td>9,403</td>
<td>617</td>
<td>356</td>
<td>470</td>
<td>1,110</td>
<td>722</td>
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<tr>
<td>CA</td>
<td>12,023</td>
<td>5,110</td>
<td>691</td>
<td>1,980</td>
<td>1,920</td>
<td>1,061</td>
<td>1,261</td>
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<tr>
<td>NJ</td>
<td>10,635</td>
<td>5,037</td>
<td>936</td>
<td>1,810</td>
<td>1,653</td>
<td>397</td>
<td>802</td>
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<tr>
<td>VA</td>
<td>9,114</td>
<td>5,189</td>
<td>975</td>
<td>584</td>
<td>1,164</td>
<td>393</td>
<td>809</td>
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<tr>
<td>GA</td>
<td>8,608</td>
<td>5,021</td>
<td>1,604</td>
<td>516</td>
<td>686</td>
<td>395</td>
<td>386</td>
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<td>MO</td>
<td>8,352</td>
<td>5,983</td>
<td>477</td>
<td>250</td>
<td>266</td>
<td>895</td>
<td>481</td>
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<td>NC</td>
<td>7,433</td>
<td>5,199</td>
<td>832</td>
<td>348</td>
<td>360</td>
<td>270</td>
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<td>AL</td>
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<td>199</td>
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<td>LA</td>
<td>4,704</td>
<td>3,260</td>
<td>556</td>
<td>198</td>
<td>273</td>
<td>200</td>
<td>217</td>
</tr>
<tr>
<td>SC</td>
<td>3,671</td>
<td>2,863</td>
<td>360</td>
<td>126</td>
<td>105</td>
<td>82</td>
<td>135</td>
</tr>
<tr>
<td>MS</td>
<td>3,319</td>
<td>2,687</td>
<td>309</td>
<td>61</td>
<td>81</td>
<td>108</td>
<td>73</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>243,046</strong></td>
<td><strong>144,097</strong></td>
<td><strong>19,267</strong></td>
<td><strong>26,903</strong></td>
<td><strong>23,502</strong></td>
<td><strong>16,384</strong></td>
<td><strong>12,893</strong></td>
</tr>
</tbody>
</table>

**Percent** | 59.3% | 7.9% | 11.1% | 9.7% | 6.7% | 5.3% |

Note: Data from NCES awards/degrees conferred by program (2010 CIP classification–52.03–Accounting and Related Services). The “Other” category includes people who self-identify as American Indian or Alaska Native, Native Hawai’ian or Other Pacific Islander, of two or more races, and those whose race/ethnicity is unknown.

While providing a good overview of the output of the U.S. educational pipeline, these figures become more meaningful when compared to each racial/ethnic group’s percentage of the overall state population. According to Blackwell (1981), in order to determine whether a racial/ethnic group is underrepresented in a particular academic program one must compare the
percentage of program students from a racial/ethnic group to that group’s overall percentage of the state population. Blackwell maintains that a racial/ethnic group is not adequately represented in a program until the percentage of students approximates the racial/ethnic group’s proportion of the state population. Comparing the completion data from Table 1 to state population data from the U.S. Census Bureau, as Blackwell suggests, provides a glimpse at the overall representativeness of each race/ethnicity among accounting graduates.

Table 2: (Under)/Overrepresentation of Accounting and Related Services Bachelor’s Degrees Completed 2012–2018 at PWIs.

<table>
<thead>
<tr>
<th>State</th>
<th>White</th>
<th>Black or African American</th>
<th>Hispanic or Latino</th>
<th>Asian</th>
</tr>
</thead>
<tbody>
<tr>
<td>NY</td>
<td>(11.5%)</td>
<td>(7.1%)</td>
<td>(5.8%)</td>
<td>12.3%</td>
</tr>
<tr>
<td>TX</td>
<td>(1.6%)</td>
<td>(5.6%)</td>
<td>(9.8%)</td>
<td>8.1%</td>
</tr>
<tr>
<td>PA</td>
<td>(7.9%)</td>
<td>(6.1%)</td>
<td>(1.9%)</td>
<td>3.6%</td>
</tr>
<tr>
<td>FL</td>
<td>(6.7%)</td>
<td>(6.2%)</td>
<td>0.9%</td>
<td>3.4%</td>
</tr>
<tr>
<td>IL</td>
<td>(3.2%)</td>
<td>(9.5%)</td>
<td>(4.8%)</td>
<td>7.1%</td>
</tr>
<tr>
<td>OH</td>
<td>(5.5%)</td>
<td>(7.8%)</td>
<td>(1.0%)</td>
<td>1.6%</td>
</tr>
<tr>
<td>MI</td>
<td>(2.4%)</td>
<td>(9.3%)</td>
<td>(1.6%)</td>
<td>1.3%</td>
</tr>
<tr>
<td>CA</td>
<td>2.4%</td>
<td>(0.4%)</td>
<td>(21.1%)</td>
<td>2.9%</td>
</tr>
<tr>
<td>NJ</td>
<td>(12.0%)</td>
<td>(4.9%)</td>
<td>(0.7%)</td>
<td>7.3%</td>
</tr>
<tr>
<td>VA</td>
<td>(7.9%)</td>
<td>(8.7%)</td>
<td>(1.5%)</td>
<td>7.3%</td>
</tr>
<tr>
<td>GA</td>
<td>2.4%</td>
<td>(11.8%)</td>
<td>(2.8%)</td>
<td>4.7%</td>
</tr>
<tr>
<td>MO</td>
<td>(9.4%)</td>
<td>(5.9%)</td>
<td>(0.6%)</td>
<td>1.5%</td>
</tr>
<tr>
<td>NC</td>
<td>4.7%</td>
<td>(10.3%)</td>
<td>(3.7%)</td>
<td>2.7%</td>
</tr>
<tr>
<td>AL</td>
<td>6.7%</td>
<td>(16.1%)</td>
<td>(1.8%)</td>
<td>1.3%</td>
</tr>
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<td>IN</td>
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<td>MD</td>
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<td>LA</td>
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<td>SC</td>
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<td>MS</td>
<td>22.9%</td>
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<td><strong>Total</strong></td>
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Note: Data from NCES awards/degrees conferred by program (2010 CIP classification–52.03–Accounting and Related Services). State population data from U.S. Census Bureau (2010).
Although white students are underrepresented in a few of these 20 U.S. states, white students are only underrepresented overall at 0.6%: a nearly perfect correlation with representation in the overall population. In comparison, Black and Latinx students are underrepresented by 7.3% and 7.0%, respectively. In addition, Asian students are overrepresented in each of the 20 states, leading to a cumulative overrepresentation of 4.5%. Investigating each of these figures would be a valuable endeavor. However, my experiences in my own classroom and my interest in the racialized climate at my current institution compel me to focus on Black students’ representation in accounting. While some claim institutions cannot be held responsible for student choice regarding academic major, I argue these completion numbers are an imprint left by centuries of adherence to and accommodation of white supremacy within the accounting profession. As the data reveals, little has changed in the accounting profession regarding the underrepresentation of African Americans. Between 1965 and the late 1980s, African American representation increased from 0.1% of CPAs to approximately 1% of CPAs (Hammond, 1997). Today, 30 years following Hammond’s study, African Americans represent a mere 2% of CPAs at U.S. firms (AICPA, 2019), a percentage far below their group’s demographic representation in society.

**Purpose of the Study**

In 1933, I. Maximilian Martin, an African American accounting student at the Wharton School of Finance and Commerce, surveyed African American colleges, discovering that “there were seven black CPAs in the United States in the early 1930s” (Hammond, 2002). Martin published his study in *The Journal of Accountancy*. He notes, at the time, three important problems facing African American men who wished to enter the accounting profession: meeting the experience requirement, restrictive qualification laws, and proving one’s worth (Martin,
1933). Since large firms would not hire qualified Black CPAs, African Americans were forced to serve small businesses’ accounting needs until they could make a name for themselves.

In the early 20th century, white accounting firms would frequently “justify” their refusal to hire Black accountants by stating that their clients’ employees would “object to having a colored man come into their office to examine their books” (Martin, 1933, p. 114). Their race-based blame-shifting, however, was merely an excuse for engaging in race-based social closure, a concept attributed to the German sociologist Max Weber (Macdonald, 1995). Social closure refers to processes utilized by powerful social groups to exclude certain individuals in order to further the hegemonic group’s own interests.

Macdonald (1995) argues that one step in building a profession’s social status is to secure cognitive exclusivity: to make the knowledge upon which the profession is based intellectually difficult, financially difficult, or socially difficult to obtain. Another step is to pursue social respect and status by excluding those who are not considered “socially acceptable” by the hegemonic, dominating societal group. Nowhere is this reality more evident than in the historical experiences of African American men and women who fought against the structural inequities established by the professions. Even though it has been almost 90 years since Martin’s 1933 study, African American accountants, as recently documented by Dey et al. (2019), still face discriminatory practices questioning their competence and worth.

According to Francis (1990), accountants “must always reflect on how accounting is used to effect [sic] economic relations between people. We must guard against the unreflective use of accounting simply as an instrumentally effective tool for control and efficiency” (p. 9), he argues. As a result, increasing the representation of Black Americans in the accounting profession and among the profession’s leadership is vitally important, as the profession
desperately needs the benefit of voices representing Black community members’ experiences in order meaningfully to serve Black individuals, families, and communities equitably, fairly, and well.

Annisette (2009) argues that the conversation on race in accounting must shift from discrimination to privilege. To accomplish this, close scrutiny of white racial identity is needed and “its incorporation into studies of accounting history is therefore eagerly awaited” (p. 465). The aim of my study is to provide the scrutiny needed to shift this conversation by evidencing and critically analyzing the influence of white racial identity, collective remembering, and deficit discourse across the history of accounting and accounting education to establish a broad narrative of the profession and reveal and interpret that whitewashed narrative’s influences and outcomes—the first step in a curricular project that must become a collective endeavor for the creation of a more equitable and inclusive professional education. As such, while I acknowledge the importance of intersectionality—avoiding single-axis analyses that erase or obscure people who are disadvantaged by various combinations of race, class, and gender (Crenshaw, 1989)—and stand in solidarity with those who call for its application in research, my focus in this study is to highlight the role of whiteness in the construction of the profession’s self-portrait. Therefore, I seek to answer the following research question.

**Research Question**

Historically, how and why have white racial identity, collective remembering, and deficit-based discourse systematically affected accounting education’s ability to produce a diverse, inclusive profession, and what are the consequences?
Research Perspective and Conceptual Framework

I approach this research question from a critical theoretical perspective, following from a constructionist epistemology—wherein culture is presumed the source of thought and behavior, shaping the way humans interpret phenomena, rather than the result. According to Crotty (1998), when humans view phenomena, we “[view] it through lenses bestowed upon us by our culture” (Chapter 3, Section 2, para. 6). Culture, from a critical perspective, serves the interests of those in power and supports hegemonic interests in the way it shapes discourse. Of particular importance to my study is the social construction of race—created by those in power during the early days of colonialism in order to subjugate so-called “inferior” peoples. Socially constructed racial categories—those categories purposefully constructed to lift the few and radically to exclude the many—have long shaped the way people think and make meaning of social issues, as revealed in text and talk. As a result, I choose to employ critical discourse analysis (CDA) as my methodology, a philosophy of method useful for revealing the ways in which language contributes to inequity and injustice. CDA allows me to accomplish this task by critically analyzing text and talk through my chosen set of theoretical concepts which make up my theoretical frame. My approach to CDA I outline fully in Chapter 3. Here, however, it is important I provide a brief overview of the theoretical concepts I employ throughout this study as my theoretical frame. I provide more detailed definitions of my chosen theoretical concepts in Chapters 4 where I employ them in my critical discourse analysis.

The White Racial Frame

In his book *The White Racial Frame: Centuries of Racial Framing and Counter-Framing*, Feagin (2010) contends that most white Americans “are willfully ignorant or very misinformed when it comes to understanding the difficult life conditions that African Americans
and other Americans of color face today” (p. 3). And yet, Feagin describes how, in his own data gathering, “implicit” or “unconscious” bias has only rarely emerged. This absence of evidence is due to what Feagin calls the *white racial frame*. It includes the beliefs, interpretations, language, images, and emotions through which most white people view U.S. society along racialized lines—and of which they are most often aware. Once acquired, these beliefs then shape behavior and attitudes, directing and justifying discriminatory actions and giving rise to deficit thinking that oftentimes produces hate speech and acts.

Collective memory and collective forgetting are two foundational pieces of Feagin’s (2010) conceptualization of the white racial frame. Collective memory forms the lens through which groups view the past and the present. According to Feagin, the collective memory of those in power controls the narratives across much of society generally, “including those recorded by the media and in most history books, organizational histories, laws, textbooks, films, and public monuments” (p. 17). To put it another way, Feagin argues the white racial frame is the dominant frame of reference in U.S. society. Unfortunately, since the majority of white Americans possess different collective memories of the country’s racialized past than those held by Black communities, it is highly unlikely these groups share similar understandings of the racialized present.

According to Feagin (2010), “from the beginning to the present, [white people] have placed the anti-[B]lack subframe at the heart of much of their recurring racial framing” (p. 110). The anti-Black subframe includes anti-Black stereotypes, images, and narratives as well as emotions and inclinations (Feagin, 2010). Anti-Black stereotypes’ origins can be traced back through history, from the scientific racism inherent in the “scientific” human categorizations of Carl Linnaeus in 1735, to present-day cultural performances of racism and “colorblind” racism.
A deeply disturbing example of the fallout of such stereotypes, on September 6, 2018 an off-duty police officer mistakenly entered the wrong apartment and shot Botham Jean, a Black accountant who worked for a Big 4 firm, the same firm I worked for after attending university. The police officer fired her weapon because she claimed she feared for her life, even though Botham was just watching TV and eating ice cream (Ortiz & Johnson, 2019). White fear, based on anti-Black stereotypes of criminality and violence, is just one example of present-day connection to historic white supremacy, an inescapable reality even for successful Black CPAs like Botham Jean. In short, anti-Black ideas and experiences are malignant past and present realities in U.S. society, whether or not white people wish to acknowledge anti-Blackness, for daily malignant racism has life-or-death consequences for those who move through the world in Black bodies.

Rather than focus on the reality of anti-Blackness, those in power are often inclined to emphasize the positive aspects of U.S. history and desire to “suppress or weaken collective memories of societal oppression” (Feagin, 2010, p. 17). As such, centuries of violent, systemic racial exploitation and oppression foundational to the prosperity and privilege of those in power often fail to find a place in the narratives that get passed from generation to generation. Historical injustices abound: like blockbusting—a practice in which real estate agents persuaded white homeowners to sell their homes in order to escape their neighborhood’s impending racial integration only to pass the same homes on to Black clients at much higher prices—or implementing “redlining” to prevent Black Americans from acquiring amortized mortgages, restricting Black people’s access to certain neighborhoods and opportunities for wealth accumulation, even targeting Black Americans, especially the elderly, for high-cost, subprime loans prior to 2008’s global financial crisis. These openly discriminatory phenomena are largely
absent from the collective memory of white Americans—in the same way such atrocities as the U.S. government’s use of Black Americans as subjects for medical experimentation without informed consent escapes the white collective consciousness (Coates, 2014; Rothstein, 2017; Washington, 2006). Furthermore, the exploitation and exclusion experienced by Black Americans throughout history as a result of white supremacist ideology has always been systemic and purposeful, intentioned to create wealth and privilege for white Americans and keep the same from Black Americans, violating the U.S.’ professed ideal of meritocracy and its place in The American Dream.

If U.S. society is to dismantle its destructive, oppressive, divisive racist worldview and its violent practices, white Americans will need to begin genuinely and humbly to hear, listen to, acknowledge, and act to implement meaningful societal change based upon the experiences of Black Americans and others who have systematically been marginalized, minoritized, oppressed, violated, and discriminated against. While this is only one of Feagin’s (2010) suggestions for deconstructing the white racial frame, I argue that it is an important starting point, especially for those attempting to understand the racial realities of present-day society, such as the underrepresentation of Black accountants. As a result, in Chapter 2 I recount conversations presented in the literature regarding the historical experiences of Black professionals. In Chapter 2 I also represent my own personal work toward understanding, in that this study also functions as my concentrated attempt to recognize and deconstruct some of the remaining vestiges of the white racial frame within my own worldview.

**Collective Remembering**

In his book *The Collective Memory*, Maurice Halbwachs (1950/1980) theorizes that “a person remembers only by situating [oneself] within the viewpoint of one or several groups and
one or several currents of collective thought” (p. 33). For example, from time to time I am approached by a former student who shares a story about a classroom event of which I have only a faint memory. And yet, the student’s memory aids and brings clarity to my own and, collectively, we reconstruct a memory of the event that is distinct from either of our own individual remembrances. Even when alone, our memories of events presuppose the existence of the social group in which we experienced them, for we are social beings. In fact, Halbwachs argues that “each social group endeavors to maintain a…persuasion over its members” (p. 45), a persuasion that clouds the thinking of individual group members and makes it difficult for them to “discern what they owe to others in their thinking and so acknowledge to themselves how small their own contribution usually is” (p. 45). In other words, individuals often consider the act of remembering an independent act, free from social influence, and fail to understand that collective memory, like ideology, often “thrives beneath consciousness”—and can achieve consent to hegemonic power through persuasive, legitimating “common sense” discourse (Gramsci paraphrased in Hebdige, 1979/2002, p. 11).

It is, at this point, that an important distinction must be made, a distinction Halbwachs draws between autobiographical memory and historical memory. In Halbwachs’ view, history relates to dates and events of the past not participated in directly by individuals. Historical memory, therefore, is developed through a combination of written records and commemorative celebrations or remembrances. This form of memory is contrasted with autobiographical memory—memories from events one personally experiences. Autobiographical memory reinforces group ties when members discuss, and thereby reconstruct, past shared experiences. Halbwachs theorizes, “each [individual] is immersed successively and simultaneously in several groups” and “each [group] has its own original collective memory, keeping alive for a time
important remembrances” (p. 78). Ultimately, the collective memory of a social group “provides the group a self-portrait that unfolds through time, since it is an image of the past, and allows the group to recognize itself” (Halbwachs, 1950/1980, p. 86). In other words, collective memory helps establish group identity and, I argue, a common epistemology and ontology.

While many of the seminal works in the field of collective memory are attributed to Halbwachs, much subsequent work has been done. I am particularly interested in what I believe to be an important distinction between collective memory and collective remembering. Wertsch and Roediger (2008) contrast the static content of collective memory with the process of collective remembering, wherein groups continuously engage in the reconstruction of the past. They argue, “collective remembering inevitably involves some identity project—remembering in the service of constructing what kind of people we are—and hence is resistant to change even in the face of contradictory evidence” (p. 320). Furthermore, group identity is protected from the threat of critical historical accounts because group members share common narrative forms which they employ when attempting to understand the past. These forms are embedded in the culture and language of the group and serve as tools in the identity construction project (Wertsch & Roediger, 2008).

The selective nature of remembering—where some people and events are commemorated and others forgotten—allows the group to sustain its core identity over time (Billig, 1990; Halbwachs, 1950/1980). Therefore, an analysis of group discourse through the theoretical lens of the concept of collective remembering should help me uncover what lies between the lines of text and talk which aids in the maintenance of a group’s self-portrait. Examining the narrative tools shared by members of the accounting profession, instilled largely through educational processes, is also a key step in coming critically to understand the profession’s identity and the
role it plays in maintaining the status quo. In the accounting profession, deficit thinking serves as one such oppressive narrative tool commonly employed in discussions of racial inequity.

**Deficit Thinking**

An outworking of the racist discourse prevailing at the time leading up to the American Revolution and continuing afterwards, deficit thinking is a pernicious explanatory theory of inequity in society, placing the blame for inequity upon the supposed internal, inherent deficiencies of those placed in the disadvantaged position. Like the white racial frame from which it stems, deficit thinking has evolved over time, shifting the explanatory cause of deficit origin and transmission from genetics to culture, class, and family (Valencia, 2010). In educational settings, this oppressive form of thinking exculpates institutions and instructors, justifying the perpetuation of the inequitable status quo and shrouding the insidious influence of white supremacy and white normativity; these flawed justifications must be disrupted and challenged.

Whiteness—a lack of racial self-awareness or critique, minimal understanding of the societal privileges of being white and the relationship between privilege and oppression, and a heightened emphasis on individualistic, meritocratic ideology—leads many individuals to deny involvement, intentional or subconscious, in the systemic oppression of people of color—and for many to deny its existence entirely. According to Applebaum (2003), as members of the dominating group benefiting from systemic privilege, white people are “culturally encouraged to see such advantages as what is individually merited, while at the same time framing groups who are denied advantages through a deficit model” (p. 14). That is, deficit thinking assumes the earned superiority of one group and the inherent inferiority of others. Valencia (2010) suggests
six underlying characteristics of contemporary deficit thinking: victim blaming, oppression, pseudoscience, temporal changes, educability, and heterodoxy. I will summarize each briefly.

Valencia (2010) argues that deficit-thinking manifests in educators and researchers who “approach their work with deeply embedded negative biases toward people of color,” and, as such, are engaged in a form of pseudoscience (p. 18). Valencia maintains that those who practice deficit thinking typically “base their study on unsound assumptions” (p. 12). Put another way, they are engaged in ideological work that upholds the deficit-based status quo by design. Valencia also provocatively theorizes that deficit thinking is a “chameleonic concept,” or one that changes over time. In the past, adherents argued that deficits were transmitted biologically, through heredity. Later, deficits were argued to be transmitted via culture. There are even those who hold that the familial environment is the root cause of inherent deficit. Smedley (2007) discloses the insidious racism of Murray and Herrnstein’s (1994) The Bell Curve, evidencing how the authors view race and class differences as genetic, employing a statistical or “objective” instrument “scientifically” to theorize and practice Eugenics. When deficit-upholding “studies” are conducted and racist theories emerge from those studies, such as the theory espoused by The Bell Curve, re-analyzing that theory through a critical theoretical lens of deficit thinking reveals that its authors purposefully set out in search of some inherent inferiority within people of color or groups who are marginalized—and thereby the authors’ resultant theory proves far indeed from “scientific” or “objective”—quite the opposite. This very phenomenon is also often recognized using similarly skewed so-called “objective,” scientific studies of professional underrepresentation.

Another way that deficit thinking absolves institutions and educators of responsibility for students’ failure is by maintaining that educability primarily depends on individual intellectual
ability rather than the educational environment or level of available resources (Hatt, 2012). Valencia (2010) writes, “it is morally unacceptable and scientifically indefensible to hold students and their parents accountable for academic success, if schools are structured in such ways that thwart optimal learning” (p. 117, emphasis added). Even in accounting research related to diversity, pedagogy, or history, the poisonous influence of deficit thinking must be understood before a truly inclusive profession can be created. Educators will have to engage in what Valencia (2010) refers to as heterodoxy—an anti-deficit thinking form of resistance.

**Significance of the Research**

As I evidence in the following chapter, deficit thinking pervades much of the research on underrepresentation in the accounting profession. My study evidences and analyzes this phenomenon and I intentionally frame my work here in order to shift the research-based conversation away from deficit models and toward an overdue reckoning with privilege and professional identity by critically analyzing the historical development of the modern accounting profession.

In this study, I analyze the rise of the American accounting profession, birthed from centuries of British and American imperialism fueled by white supremacy. Double-entry bookkeeping—the foundation of modern accounting in the West—emerged in Italy at the end of the 15th century, introducing the world to the calculation of profit (Soll, 2014). This method of keeping accounts was first documented in 1494 by the renowned mathematician Luca Pacioli, only a few years after the infamous voyage of Christopher Columbus and coinciding with English attempts forcibly to colonize Ireland (Smedley, 2007). By 1543, Pacioli’s work made its way to Britain, translated by Hugh Oldcastle (Brown, 1905/2004). Shortly thereafter, double-entry bookkeeping was exported to the New World in order to aid in the racialized capitalism of
British colonialism, facilitating long-distance management of slave holdings and accounting for the values extracted from and represented by Black bodies (Rosenthal, 2018).

Bookkeepers and accountants maintained power over the documentation of value through political revolution, civil war, and industrial revolution, leading to the formal establishment of the profession in the late 19th century, in conjunction with the rise of the modern corporation. According to Braverman (1998), this was the result of the increasing importance of value in capitalist society. He writes, “value is more important than the physical form or useful properties of the labor product” and, as a result, “a portion of the labor of society must therefore be devoted to the accounting of value” (p. 209). Berle and Means (1932) critique the evolution of the corporation, theorizing that in the “place of actual physical properties over which the owner could exercise direction and for which he was responsible, the owner now holds a piece of paper representing a set of rights and expectations with respect to an enterprise” (p. 66, emphasis added). As a result, modern corporations must give an account of accumulated value—i.e., wealth—due each passive owner, a function which monopolizes the focus of present-day standard-setting bodies who “consider only the decision-usefulness role [of accounting information] valuable,” ignoring its role in stewardship and holding agents accountable (Miller & Oldroyd, 2018, p. 69). McDonald (2017) critiques corporations’ primary focus on shareholders, arguing that this single-minded focus has “led to the exploitation of the many for the obscene enrichment of the few,” and that the purpose of business “is not, and never has been, to simply make a profit” (p. 10). And yet, accounting is widely viewed as an objective, neutral reporting mechanism: as mathematically precise and therefore as epistemically factual and unbiased.
Consequently, this characterization is often how accounting is taught, especially in introductory courses. But to characterize accounting as unbiased and sociopolitically neutral is disingenuous given that it is in fact a socially constructed institution. As Francis (1990) argues, what we account for and how we account for it is “of neither natural nor supernatural origin” (p. 10). Humans invented accounting and, like other invented human social systems, accounting is susceptible to misuse. Moreover, accounting was “invented” and implemented as a social system with specific motivations to serve associated inequitable, oppressive social institutions. Overt examples of violently unjust accounting abound, like Thomas Affleck’s *New Edition of the Cotton and Plantation Record and Account Book* (n.d.), a primer which taught slave owners how to account for the surplus productivity of enslaved people. And there are more covert, insidious examples, like those bookkeeping practices of Southern landowners after emancipation.

For example, freedmen-turned-sharecroppers often disputed the quantity and market value of harvested crops with the owners of the land upon which they farmed, but since landowners controlled the accounting records, “it was not necessarily in [their] interests that these accounts should be accurate” (Fleischman, Tyson, & Oldroyd, 2014, p. 88). In other words, landowners used accounting to exploit, steal from, and further marginalize the labor of Black sharecroppers by altering values. Sharecropping accounting is but one example of how accounting has been used as a means of control, coercion, and subterfuge, but the heavy moral weight and ethical consequence of this example highlights the importance of attracting people of all races and social classes to the profession in order to ensure that accounting standards and professional practices are just and equitable and serve all social groups fairly.

Accounting and financial reporting have always been “constructed in a way which assumes the possible dishonesty, disloyalty, or laxity of every human agency which it employs,”
a fact Braverman (1998) asserts as “the first principle of modern accounting” (p. 209). He further argues that “the dishonesty presumed of all corporations is offset by the special function of such auditors, who are supposed to make a profession of honesty, although this is not usually the case either” (p. 210, emphasis in original). In case after case, the maximization of shareholder value has led to fraudulent statements, failed audits, and financial catastrophe. Public accountants, charged with protecting the public interest, benefit from their failures rather than suffer. The profession continuously serves as arbiter of American capitalism no matter how badly it fails in its duties (Gleeson-White, 2011), another significant impetus for increasing diversity.

When it comes to the profession’s makeup, Bruno (1995) underscores the underrepresentation of African Americans in accounting by comparing the percentage of Black CPAs (0.6%) to that of lawyers (2.0%) and doctors (3.3%). He writes, “For African Americans…accounting is one particularly viable access route to playing a meaningful role in corporate decisions. It often affords the opportunity to influence those decisions in such a way as to benefit the community as a whole” (p. 104). Put simply, since accountants play an important role in shaping the economy and in wealth-building, Black Americans and the communities they serve require and deserve adequate representation within the profession. Most studies addressing the underrepresentation of Black accountants focus on the lived experiences, perceptions, or intellectual abilities of Black accountants (James, 2006; James & Hill, 2009; Ward, Ward, Wilson, & Deck, 1993; Ward & Wilson, 1994). However, I argue these studies lack critical social and historical perspective, and thereby their authors fail to consider the complex role of white supremacy in the formation of those social organizations and institutions that birthed and sustain the accounting profession.
I argue that one’s ability to make sense of complexity—assessing and evaluating the constituent parts of a greater whole—is a required skill for professional accountants in modern society. In fact, one’s ability to make sense of complexity may well be the single most important attribute of accountancy—one that can and should be engaged in understanding the profession. Therefore, in the present study I set out to contribute to research on diversity and inclusion by analyzing the historical, discursive strategies utilized within the profession. In Chapter 2, I situate my analysis within the larger historical context of African Americans’ professional experience, revealing and analyzing the major themes and approaches in the literature on this topic. Next, in Chapter 3, I describe and justify the research methodology I ascertain will best allow me to provide an answer to the research question I pose. Then, in Chapter 4, I analyze key aspects and events in the history of accounting in order to reveal how the accounting profession has been, and continues to be, influenced by and indebted to white supremacy, the profession’s allegiance to white racial identity and exclusive professional identity, and the resulting curricular and pedagogical implications. Finally, in Chapter 5 I conclude by offering three key findings of my critical discourse analysis, the implications of these take-aways, and consider how my findings might direct future research.
CHAPTER II: REVIEW OF THE LITERATURE

Before embarking on my analysis of the historical and cultural factors contributing to the profession’s troubling underrepresentation of Black accountants, I endeavored thoroughly to review the extant literature regarding this phenomenon. Prior to examining this literature, however, it is important to situate my analysis within the larger historical context of African Americans’ role in the professional experience in the U.S. To do this, one must first develop, at minimum, an elementary understanding of the historical and sociocultural influence, emergence, and characteristics of U.S. professions. Therefore, in this chapter I review literature on the historic experience of African American professionals and explore how the themes I identify build necessary context for my critical analysis of the accounting profession’s history.

I argue the absence of such context in research on race-based underrepresentation in accounting is not surprising, given the largely positivistic focus of accounting researchers, whose determined purpose, as Badua and Racca (2017) state, is “the scholarly search for and pedagogical dissemination of [objective] truth” (p. 106). The need for critical inquiry is made evident by numerous attempts to understand the underrepresentation of Black accountants from objectivist epistemological perspectives. Past approaches are mired in harmful, deficit discourse that cannot possibly yield meaningful, justice-focused initiatives.

In the first section of my literature review, I lay out six major themes I identify in the literature on African American professional experience—exclusion, resistance, self-reliance, trust, community, and racial opportunity cost—and draw causal connections to Feagin’s (2020) conceptualization of the white racial frame. Then, in the second section, I review prior research on the underrepresentation of Black accountants, exposing how researchers’ discourse draws significantly from and is influenced by deficit thinking, and argue for an alternative research
perspective to research this phenomenon—a perspective that I use to consider the historical rise of the accounting profession and the evolution of its professional identity.

The Historical Experience of African American Professionals

In his book *The Creative Society*, Galambos (2012) argues that professionals have played an important role in solving many crises throughout U.S. history, even though U.S. history books tend to focus on political and military leaders. According to Galambos, professionals should be given a great deal of credit for shaping modern society. As a result, identifying the primary source of professional power is critical to understanding the role and influence of professions—and the reach and consequences of their gatekeeping functions. While many people refer to their occupation as their “profession,” T. Johnson (1972/1977) argues, in no uncertain terms, that “a profession is not…an occupation, but a means of controlling an occupation” (p. 45). In other words, professions are created to establish control over how work is done and who can do it—and delimiting who is granted opportunities for wealth and power. This perspective on the role of professions in society has been referred to as the “British approach,” a view of the professions largely flowing from the writings of Karl Marx and Max Weber (Sokoloff, 1992). This approach stands in contrast to the American functionalist approach, which tends to focus on the way in which professions serve society. Of these two approaches, the former more adequately explains the experiences of African Americans attempting to enter U.S. professions, particularly accounting.

**Exclusion**

Central to the British approach is the idea of social closure, a concept attributed to the German sociologist Max Weber. Social closure refers to the process utilized by one social group to exclude other, certain individuals in order to further the group’s own interests. According to
Macdonald (1995), a profession closes access to “its knowledge, to its education…[so that] only eligibles will be admitted. In so doing it may well exclude those of a particular race, gender, or religion and thus play a part in the structured inequality of society” (p. 29). Essentially, exclusion is a fundamental mechanism through which professions are formed and close ranks, increase their social status, and receive subsequent economic and prestige benefits. Professions fiercely protect their claim of responsibility for determining who is acceptable and who is not. In the 1970s, for example, the AICPA supported a push in New York to require five years of education for accountants. According to Van Wyhe (1994)—and shockingly, given that this argument was made a mere 50 years ago—, “the argument was made that…accounting should not be any more accessible to the poor and minorities than medicine or law, or else it would be considered merely a ‘second-class profession’ filled with ‘second-class citizens’” (p. 187)—such “second-class citizens” presumably including all but the wealthy white man. Put simply, the members of any profession desire, at minimum, and at most collude to maintain and, when possible, to elevate their individual and the profession’s status in society.

Macdonald (1995) argues that one step in building a profession’s social status is to secure its cognitive exclusivity: to make the knowledge upon which the profession is based intellectually difficult, financially difficult, or socially difficult to obtain. Another step is to seek respect and status by excluding those branded “socially unacceptable.” In the conclusion to his case study of the English and American accounting professions, Macdonald states, “great care is taken to get the right work performed, in the right way, by the right people, wearing the right clothes” (p. 207)—clothes that might shroud a person’s socioeconomic status, but are unable to shroud one’s race. In this way professions exercise power and influence because their members possess knowledge and status denied others. Nowhere is this reality more evident than in the
experiences of aspiring African American professionals who historically, systematically have been denied access to credit, education, wealth creation, and participation in the broader economy.

One of the earliest studies of African American professionals was directed by Carter G. Woodson and performed through the Association for the Study of Negro Life and History. Woodson coordinated the distribution of questionnaires and the facilitation of interviews across the country, the results of which he published as a book entitled The Negro Professional Man and the Community (1934). Woodson sought to understand the progress of African American professionals and their role in the social uplift of the African American community. He concludes African Americans were still largely excluded from professions in the South, except for preaching, teaching, and medicine (Woodson, 1934). Though admitted to these professions, the general consensus among white Southerners, at the time, was that African Americans “must not become too prosperous in these lines” (p. 34). As a result, in order systematically to restrict their progress, African American professionals were prevented from acquiring the financial capital necessary to start or expand operations.

Woodson (1934) evidences how African American pharmacists, having been denied credit, were forced to save for great lengths of time before being able to open a business. In the few instances in which African Americans were offered credit, they were often charged the highest interest rates. Consequently, Woodson reasons, “in the struggle to compete with those better circumstanced the Negro enterprise made a pitiable showing in contradistinction to the prosperous looking establishments of adequate capital which gave the impression of efficiency and service” (p. 150). In making his claim, Woodson highlights one of the many ways in which professions exclude those they deem “socially unacceptable.”
Even though African Americans were not legally prevented from pursuing careers as pharmacists in the early 20th century, they were effectively excluded from the financing structure through which one acquired the funds necessary to practice—a purposeful exclusion which yielded generational consequences. According to Coates (2014), “when we think of white supremacy, we picture COLORED ONLY signs, but we should picture pirate flags” (p. 69). The historic plundering of the surplus labor and property of Black bodies and Black people’s subsequent exclusion from capital markets established a deep financial chasm between Black families and white families. Shapiro (2004) illustrates how “understanding the racial wealth gap is the key to understanding how racial inequality is passed along from generation to generation” (p. 6). Coates (2015) further alludes to the origins of racial wealth inequality when he writes, “race is the child of racism, not the father” (p. 7), and racism, I argue, was and is sired by white greed.

Lest one think this is simply a phenomenon of the Southern U.S., Myrdal (1944/1995), evidences how the North was “almost as strict as the South in excluding Negroes from middle class jobs in the white-dominated economy” (p. 306). A Swedish economist and sociologist, Myrdal was selected by the Carnegie Corporation to lead a study of the U.S.’ “Negro Problem” during the late 1930s and early 1940s. With data collected through his network of researchers, Myrdal discovered that the process of systematically excluding African American professionals and businessmen from the white economy resulted in their dependence on the limited financial resources of the Black community and was one of the main mechanisms that kept the Black middle- and upper-classes small (Myrdal, 1944/1995). To combat this socially engineered reality, Myrdal calls for greater inclusion of African Americans in white-dominated financial institutions and more respect for Black community members as credit-seeking customers.
Unfortunately, a study conducted almost 50 years later reveals that “[B]lack entrepreneurs had a harder time getting loans than whites…and the loans [Black community members] did secure were about 40 percent smaller, for the same amount of business equity, as loans to whites” (Feagin & Sikes, 1994, p. 200). While credit remains an important component of one’s ability to build a business, for some African Americans credit was not the most significant impediment to economic success.

In the late-19th and early-20th centuries, African Americans largely were excluded from the professional education system. In her study of the Black professional class in U.S. history, Hine (1996) tells the story of Mary Eliza Mahoney, who became the first Black professional nurse when she graduated, in 1897, from a school whose policy was to accept one Black and one Jewish student each year. At the time, African American nurses were considered “socially unacceptable” by the white nursing profession because “[B]lack women’s long association with domestic service provoked status anxiety among those white nurses who labored to distance the profession from any taint of servitude” (p. 172). That is to say, white nurses believed the rightful place for a Black nurse was in a subservient role.

As a profession, nursing was not alone in its beliefs and practices. Hine (1996) describes how most white law schools also excluded Black students. In late-19th and early-20th century America, most law schools were located in the Northeast and served as pipelines to prestigious professional law practices. Hine reports that Charles H. Houston, a Harvard Law School graduate and one of the first prominent African American attorneys, decried the exclusion of African Americans from advanced educational opportunities calling it a ploy to “perpetuate the inferior status of Negroes” (p. 155). Lincoln Harrison, Louisiana’s first African American CPA, was not permitted to attend Louisiana State University in order to finish the coursework necessary to sit
for the CPA exam. Instead, he moved north to attend the University of Illinois, passing the exam in 1946 (Hammond, 2002). Exclusion from higher education exacted a weighty economic and psychic toll on those African Americans who wished to become professionals.

Segregation in education became lawful from 1896, when the U.S. Supreme Court upheld the “separate but equal” fiction of *Plessy v. Ferguson* (1896), until 1954 when the Court then ruled against “separate but equal” in *Brown v. Board of Education* (1954). Unfortunately, the *Brown* ruling, while important, did not put an end to exclusionary practices. Blackwell (1981) maintains that, even after *Brown v. Board of Education*, “[B]lack students continued to be excluded from the all-white pharmacy, optometry, veterinary medicine, social work, architecture, and other professional schools” (p. 18). Those African American men and women who were able to complete professional degrees often found themselves excluded from their respective professional associations. Black nurses were excluded from white nursing associations, Black lawyers were excluded from the American Bar Association, and Black CPAs, like Lincoln Harrison, were often excluded from their respective state CPA societies (Blackwell, 1981; Hammond, 2002; Hine, 1996). On top of being excluded from the educational system and from professional associations, Black professionals were also largely excluded from opportunities associated with the white economy.

Myrdal (1944/1995) observes how Black communities provided opportunities for Black teachers, preachers, storekeepers, even undertakers, but Black professionals such as architects and engineers had to seek professional opportunity in the white economy, whose members did not want to admit Black professionals. Black physicians rarely saw white patients, Black pharmacists seldom filled white peoples’ prescriptions, and Black lawyers rarely defended white clients or worked for white businesses (Woodson, 1934). Consequently, Black professionals had
to make their own professional opportunity. For example, during the 1800s, all-Black towns and neighborhoods emerged in Oklahoma. According to H. Johnson (1998), these “all-Black towns opened windows of opportunity for self-determination—in politics, in the economy, and in all other areas of society” (p. 6). One prominent example of an African American community’s economic self-sufficiency was the Greenwood District of Tulsa, Oklahoma, later to be deemed the “Black Wall Street” of America. Forced by segregation to invest in their own community, the residents of the Greenwood District began to develop a dynamic Black economy; an economy that paralleled Tulsa’s white economy, just across the tracks from the Greenwood neighborhood. After the iniquitous race massacre in 1921, the district was rebuilt (Brophy, 2002). By 1942, there were many professionals occupying offices in Tulsa’s reconstructed Greenwood District: attorneys, librarians, dentists, physicians, pharmacists, ministers, social workers, nurses, and teachers (Johnson, 1998). The Greenwood district’s economic verve slowly eroded after the passage of the Civil Rights Act (1964) offered increased opportunities in the white economy for Black Americans during the latter half of the 20th century.

Prior to the Civil Rights movement, Galambos (2012) emphasizes that many second-generation immigrants benefited from professional education, and experienced the social uplift it provided, but African Americans were blocked from this path. Not only were Black people blocked from education, they were “also suppressed by the threat of lynching, by exclusion from jobs, and by humiliating segregation in public facilities” (p. 82). Even though African Americans fought overseas in the first World War, their social and economic circumstances and opportunities at home saw little improvement.

According to Galambos (2012), African Americans continued to be “locked into the lowest tier of America’s economy and society” (p. 83). Many left the South only to be
quarantined in northern ghettos, restricted to working-class jobs, and excluded from educational opportunity (Galambos, 2012). During the second World War, many Southern U.S.-state African Americans migrated north from the South to Eastern and Midwestern states where they benefited from an increased demand for labor, obtaining training in the manufacturing industry during the heyday of the industrial revolution. When WWII ended, Black men and women once again found themselves confined to the ghettos of northern manufacturing cities, which were soon to lose their economic dominance as the industrial age waned (Wilkerson, 2010). Galambos (2012) argues that at war’s end all that these Black community members “had in the cities was an equal opportunity to attend inferior schools that still wouldn’t put them on the path to the professions” (p. 274). Social closure remained firmly in place.

The deindustrialization that emerged after World War II also did little to combat the exclusion Black Americans faced. While the Black middle class was growing, the shift from a manufacturing to a knowledge economy resulted in the “loss of highly paid unionized jobs just as [Black community members] (especially Black men) were entering those markets” (Sokoloff, 1992, p. 17). This economic change, coupled with increasing suburbanization, led to the decay of urban infrastructure as well as higher levels of urban unemployment, perpetuating the status quo with regard to upward economic mobility for African Americans, and reinforcing the dominating community’s deficit-based stereotypes of inherent racialized inferiority. Fortunately, the Civil Rights movement was approaching and, while it would not prove a panacea, it would bring a large and important measure of change.

In her unique analysis, MacLean (2006) argues that “because the United States had confined African Americans for so long to the bottom of the social order and built so much of its culture on rationalizing that violation of its stated ideals,” the Civil Rights movement “upset
every location in the hierarchy” (p. 9). Essentially, the push for civil rights was a divisive movement as it challenged the long-held, racial order established by the white racial frame. However, when people awoke on July 3, 1964, the day after President Johnson signed the Civil Rights Act (1964) into law, Black community members did not find themselves in a transformed U.S. society. Contrary to what many today seem to believe, the dawn of a new legal reality could not and did not dismantle exclusionary white supremacist notions, emotions, or practices that permeated the U.S. As Myrdal (1944/1995) observed twenty years earlier, interracial tension in the United States is “a problem in the heart of the American” (p. lxxix). The signing of a law, no matter how significant, cannot change a person’s worldview.

Woodson (1934) acknowledges this reality when writing about the lack of change in society after emancipation. He argues that

…prejudice was not easily eradicated because man is inclined to do tomorrow what he is doing today. The majority of the…elements in the country…continued to look upon the Negro in his nominal freedom as being just about the same sort of man he was when he was a slave. (p. 25)

In order to determine the amount of progress made by African Americans in the two decades following the Civil Rights Act (1964), both Blackwell (1981) and Sokoloff (1992) conducted quantitative analyses of African Americans’ representation in the professions, finding that Black Americans were still largely confined to lower-status career paths, even though institutions and students began to pursue broader opportunity.

In the 1960s and 1970s, higher education institutions began to experiment with curricular programs in African American Studies as well as to make appointments of Black scholars and administrators (Galambos, 2012). It was during this time that Black students began to select
more diverse majors; moving beyond education, social science, home economics and physical education—career paths that had previously provided greater levels of protection from discrimination—careers that generally served Black communities and that white Americans deemed “appropriate” for Black people (Blackwell, 1981; Witherspoon & Speight, 2009). However, even though Black students were pursuing a wider array of opportunities, Blackwell (1981) finds that, compared to white Americans, at the time Black Americans were still largely excluded from high-status professions.

Black students’ lack of progress in entering the professions is owed partly to failure of leadership at historically white professional schools. Blackwell (1981) concludes that “most of the historically white institutions failed to move beyond token levels regarding the admission, enrollment, and graduation of [B]lack Americans” (p. 313)—continuing to serve their historic role as gatekeepers for America’s professions. This very phenomenon has been evidenced at law schools, architecture schools, veterinary schools, and other professional schools. In fact, Blackwell argues the architecture profession is, in essence, a “white male preserve” (p. 236). Furthermore, he finds exclusion in veterinary medicine continued due to “disinterest on the part of white professionals to take the necessary action to alter negative perceptions” (p. 202). In other words, white veterinarians did not care to correct public perceptions of veterinary medicine in order to attract a more diverse body of students. Frustratingly, professional schools have done perilously little to change the status quo and have leveraged the ineffectiveness of the professions’ small, tokenized changes as persuasive evidence of Black students’ disinterest in entering professional school.

Blackwell (1981) insists that between 1960 and 1980 the professions—not higher education institutions—were responsible for the minimal progress made by African American
professionals. Under pressure from the federal government, major corporations and professional firms pushed educational institutions to produce more Black graduates whom they could hire so as to avoid the surveillance and reprimand of the U.S.’ Equal Employment Opportunity Commission (Blackwell, 1981). Without federal pressure, it is unlikely much would have challenged the status quo in professional education. Like Blackwell, Sokoloff (1992) acknowledges—even with government pressure—the shockingly small measure of progress made during this period.

Unlike previous studies, Sokoloff’s (1992) research focuses on Black and white women as well as Black men, and finds professional representation in each group progressing, but only in professions that have become less-desirable to white men. According to Sokoloff, “only when white men moved on from the top jobs…could the three disadvantaged race/gender groups move up from the bottom” (p. 117). Ultimately, Sokoloff concludes that Black women, white women, and Black men’s access to the professions between 1960 and 1980 improved mostly in occupations that grew substantially in size, lost some measure of their previous prestige, or felt the pressure of affirmative action (Sokoloff, 1992). African Americans who managed to become professionals could not escape all forms of exclusion, though.

Edmonson-Bell and Nkomo (2001) argue that when Black and white women enter a white, male-dominated profession, their presence “causes the dominant group to underline its culture, thereby heightening boundaries” (p. 124), or closing ranks as I document previously. As a result, women are often excluded from formal and informal social networks, impeding their upward mobility. Wingfield (2013) argues much the same with regard to entry into the professions by Black professional men, evidencing how social networks are crucial to upward mobility but often serve as a mechanism of exclusion. The exclusionary practices of the
professions, largely designed to carry out white supremacist exclusionism and reinforce anti-
Black stereotypes of the white racial frame, forced Black men and women into a position of
resistance, a position inherited from generations past and, to this day, continues to form an
integral part of Black professional identity (Hine, 1996).

Resistance

Many Black men and women who desired to practice professions, took part in the Great
Migration when, between 1915 and 1970, approximately six million former-agricultural-working
Black Southerners migrated north in search of a safer and more prosperous life (Wilkerson,
2010), and a fairer economic work-life than sharecropping would provide. As a result of
migration, Woodson (1934) shows how, in the 1930s, there were more Black professionals in
some Northern cities than in entire states in the South. He argues this was due to continued
oppression faced by African Americans in the southern states, writing, “in certain parts there is a
terrorism visited upon Negroes who undertake to practice professions” (p. 32)—a terrorism
enacted through lynching those who “forgot their place.” Hine (1996) describes the increase in
lynching at the end of the 19th century. She reports, “During 1892 alone, 241 persons across 26
states were lynched” (p. 61). Given this reality for Black professionals, survival was, in and of
itself, a method of resistance.

Those who tried to escape oppression and exploitation in the South did not always find
the North more welcoming, as evidenced by confinement in Northern ghettos (Wilkerson, 2010).
Indeed, Woodson (1934) identifies over 20 accredited U.S. medical schools that were created in
order to exploit those Black women desiring to become nurses. These institutions would force
prospective nurses to work for board and rent while providing little education (Woodson, 1934).
Even in cities like Chicago, where wartime industry during the first World War led to the rise of
a more prominent Black middle class, Black professionals were confined to serving the Black community (Hammond, 2002). While there may have been less overt intolerance and violence in the North, the North did not necessarily offer unlimited opportunity to members of Black communities.

Anti-Blackness was not, and is not, a purely Southern-U.S. phenomenon. The white racial frame, with its anti-Black and white supremacist foundation, continues as the predominant nationwide perspective on race. For example, Woodson (1934) and Hine (1996) document in detail anti-Black stereotypes and deficit-based ideas held about African American nurses. According to Woodson (1934), whites believed that Black nurses lacked proper qualifications, arguing that these women’s disqualification was due to an “undesirable background, improper home life, inadequate preliminary education, and insufficient professional training” (p. 144). In general, Black nurses had to resist and outperform the stereotype that Black nurses were professionally but also personally inferior to white nurses—a bar white nurses were not obligated to reach. Hine (1996) describes how Black nurses had to “create a consciousness of resistance to demeaning stereotypes of themselves as women and as nursing professionals” (p. 172)—stereotypes such as the mammy caricature, typecasting Black women as selfless servants and caregivers for white people and children, not professionals, for whites did not mind Black women working, but found being asked to call Black women “professionals” galling. Again, nurses were not alone. In the 1920s, even though Black lawyers were integral to resistance efforts, they were often considered incompetent and, at times, shady, and received little respect from judges (Hine, 1996). Regardless of occupation, Black professionals have been forced to resist anti-Black stereotypes when attempting to enter the professions, stereotypes arising from the white racial frame, since at least the mid-19th century.
Even two decades into the 21st century and nearly 60 years following the passing of the Civil Rights Act (1964), Black professionals must still resist anti-Black stereotypes. Edmonson-Bell and Nkomo’s (2001) study of Black women professionals and Wingfield’s (2013) study of Black male professionals both deal extensively with present-day, anti-Black stereotypes. After analyzing interviews with professional women, Edmonson-Bell and Nkomo (2001) find that white women often view Black women as fitting one of two stereotypes: either as Mammy or Sapphire. Mammy refers to a “motherly, self-sacrificing [B]lack woman who takes care of those around her” (p. 245), while Sapphire signifies a “dramatic, [loud,] bossy [B]lack woman who is full of complaints and mistrust” (p. 246)—stereotypes that white people in educational institutions still hold, not just this day, but this minute. In order to resist these stereotypes, Edmonson-Bell and Nkomo argue that, understandably, Black women professionals must develop “defensive efficacy,” a term the researchers use to describe the ability of their study participants to resist internalizing “negative perceptions of their competence” (p. 127), as well as the mental and physical health challenges internalizing these deeply deficit perspectives bring about—perspectives also faced by Black men and women in the accounting profession who are perceived as not being “smart enough to perform the work” (Dey et al., 2019, para. 14). Black women participants in Edmonson-Bell and Nkomo’s study report utilizing a form of tempered radicalism: a method of strategic resistance to debilitating, anti-Black stereotypes and the racial status quo across professions. The existence of defensive efficacy as a necessary tool used by African Americans underscores the relentlessly oppressive work environment of U.S. professions, and the effects of that oppression, including deficit-focused, rampant bias in appraisal processes.
Black men must resist anti-Black stereotypes as well, stereotypes that underlie questions about their very presence in professional settings. Black professional men face their own anti-Black stereotypes such as: the Superbrother, the Imposter, and the Race Representative (Wingfield, 2013). The Superbrother has impeccable credentials and no flaws yet is being held to higher standards than any of his white colleagues. This stereotype is rooted in the adage among Black communities that Black individuals have to “work twice as hard to get half as far” as their white peers. In regard to the Imposter stereotype, Wingfield suggests Black professional men are treated as though they do not belong in professional settings because it is assumed that they are “ill-suited for high-ranking, high-status occupations” (p. 113)—like accounting. This stereotype is rooted in implicit assumptions of Black men as “people who are associated with criminality, violence, and other unsavory behaviors” (p. 119). When tapped, the Race Representative is upheld as the tokenized face of diversity for a firm, and prominently displayed like a “diversity trophy.” All these stereotypes are rooted in exclusionary social constructions of race and date back to early colonial America when efforts were made to distinguish between “superior” and “inferior” people groups, establishing the biological and cognitive “supremacy” of white people as bedrock of the white racial frame. Black professionals resist this “supremacy” in various ways in order to challenge white people’s popular notions of what constitutes the category “civilized” and what constitutes “savage” (White, 1978).

For example, Black professionals may engage in cultural inversion as a method of resistance. Cultural inversion occurs when Black people intentionally choose behaviors that contrast with what dominating white society considers socially acceptable and “superior.” For instance, Talley-Ross (1995) argues that “an example of cultural inversion could be the promotion of language patterns which are purposefully grammatically incorrect” (p. 12)—a
means of resisting the expectation of “proper” English—or “the King’s English,” a term with nostalgic ties to the colony’s roots in slavery. In other words, language is used as a means of resistance even among professionals. Pattillo-McCoy (1999) argues, “Black English is also widely used among...professionals themselves, especially in casual settings” (p. 93). What white professionals undoubtedly consider unrefined speech is, in reality, a cultural form of resistance. White ignorance of the cultural significance of Black vernacular English, particularly in professional settings, can lead to racist comments about the “intelligence” and the “eloquence” of Black professionals that translates into evidence for a white pronouncement of Black professional unfit-ness.

Black professionals also use their purchasing power market-share in resistance efforts to anti-Blackness. Both Hine (1996) and Woodson (1934) describe a criticism often directed at African American lawyers. Though many acknowledge Black attorneys’ important role in resistance movements, it has been argued that these same attorneys obtain substantial income from the Black working-class community and then turn around and give it “to the exploiting oppressors of the race in return for the gew-gaws and toys of life” (Woodson, 1934, p. 333). Yet, there are those who argue the opposite: that the purchase of material goods is itself a form of resistance. Pattillo-McCoy (1999) writes, “African Americans use material goods as symbolic affronts to the power of whites”—Cadillacs purchased as “instruments of aggression” (p. 147), for example. Due to the ever-present fog of the white racial frame and the persistence of anti-Blackness, resistance efforts are perpetually ongoing and fluid, particularly as Black vernacular English is so often co-opted by whites.

To recuperate from the emotional and psychological effects of resistance, some Black professionals are selective in their choice of residential community, desiring a place where Black
Individuals and families can feel belonging while being shielded from white judgment and oppression. For example, in her study of Harlem’s professional workers, Prince (2004) describes how some Black residents utilize the Harlem community as a place to retreat from interaction with white people after working with them all day. Speaking of her decision to live in Harlem, one interviewee states that she chose the Harlem community because people did not look at her in the wrong way (Prince, 2004), an experience the majority of white Americans are unlikely to understand: the physical and mental health effects of resisting the pressures of white society or the self-reliance required to succeed in spite of it. Outright exclusion and oppressive judgment by white professionals led to the impenetrability of the accounting profession and caused many of the first Black CPAs to rely entirely upon themselves in building their practices (Hammond, 2002). For many, self-reliance was key not just to success, but to survival.

**Self-Reliance**

Historically, Black professionals have faced exclusion from credit, education, and social networks. Rather than give up, these brave, determined men and women relied upon their own abilities and resources in order to succeed at their chosen occupation in spite of professions’ anti-Black policies, attitudes, and practices. Of fundamental importance, Black professionals established schools and associations. The most influential schools at the time of Woodson’s (1934) study were Lincoln, Howard, and Shaw—institutions offering Black college students coursework in medicine and law. According to Blackwell (1981), colleges like Howard University, founded in 1867 by the Freedmen’s Bureau, and others created during Reconstruction, were the most important institutions preparing African Americans for professional roles in broader U.S. society.
In some instances, schools established by Black professionals served dual purposes. For example, the Phyllis Wheatly Sanitarium and Nursing Training School established in 1896 was, at the time of its creation, the only “hospital facility for [B]lack patients and the only place where [B]lack physicians could attend their patients” in New Orleans (Hine, 1996, p. 58). Jesse B. Blayton, the fourth African American CPA in the United States, served as a professor at Morehouse College and Atlanta University for decades, teaching many of those African Americans who would become CPAs after him (Hammond, 2002). The importance of historically Black colleges and universities (HBCUs) to the social uplift of the African American community by educating Black graduates to the professions cannot be understated. The necessity of their creation, however, is yet another example of the unwelcoming, anti-Black environment of American professions and professional schools which systemically privilege and promote white students. For, as Coates (2014) powerfully argues racism’s professional paradox: “The kind of trenchant racism to which [B]lack people have persistently been subjected can never be defeated by making its victims more respectable” (p. 60).

Historically, professional associations also privileged white professionals, forcing Black professionals to create their own associations. According to Hine (1996), “[B]lack professionals embraced the ideology of self-determination and commenced in the late 1890s the arduous task of creating a separate network of professional associations” (p. 178). In 1895, African Americans established the National Medical Association, having been excluded from the American Medical Association. They established the National Association of Colored Graduate Nurses (NACGN) in 1908, the National Negro Bankers Association in 1924, and the National Bar Association in 1925 (Hine, 1996; Myrdal, 1944/1995). Black professionals relied on these associations in their struggle to resist discrimination, claim their expertise, and develop professional identity. Even as
members of professional associations, however, Black professionals still had to rely upon their own economic and social resources in order to establish thriving individual practices.

As part of the professions’ efforts to enact social closure, high-status professions require their members to maintain a whitewashed aura of “sophistication.” Professionals must “display a certain level of ‘respectability,’ in the location of premises, the standard of furnishing, the personal appearance of staff and so on. A practice cannot be started on a shoestring; a certain amount of capital or credit is needed” (Macdonald, 1995, p. 57). Since most Black professionals in the first part of the 20th century had little capital and were generally denied credit, they were forced to pursue other means of economic support for founding their practices. According to Woodson (1934), an African American professional was often “compelled to do more than one thing to make a living inasmuch as his clientele is so small that he cannot depend altogether on such a precarious source of income” (p. 317). Many early Black professionals had to teach or work additional jobs in order to support their professional practice—as was the case for the nation’s first Black CPA, John Cromwell, Jr. who, after obtaining his certification in 1921, continued teaching high school (Hammond, 2002)—limiting their opportunities, taking time away from family life, and slowing their practices’ growth. On top of that, some had to invest resources into the real estate surrounding their practice (Woodson, 1934), further depleting already-limited economic resources and thereby hindering wealth accumulation.

In recording the experiences of African American dentists, Woodson (1934) states, “Unlike the white professional men…the Negro must not only find a field in which he may practice, but he must also provide or assist in establishing a business block suitable for a professional and business class of people” (p. 177). In other words, in addition to depending on one’s own resources for professional survival, some African Americans had to invest personal
financial resources in neighboring businesses in order to attract clientele. While this form of self-reliance was most attributed to early Black professionals, self-reliance continues to be a fundamental reality—though not one that guarantees success or protects from discrimination.

Throughout history, many Black professionals have operated with little to no safety net or protection from financial hardship. Coates (2014) describes how many Black Americans who find success “often face the horror of watching their children and grandchildren tumble back” (p. 60) down the economic ladder. In spite of the odds, Black professionals continue to exhibit high levels of self-reliance. Talley-Ross (1995) identifies self-reliance as the most recurring theme in her research data. The women in her study consistently describe their self-determination and reliance upon personal resources as key to their success, and as something at least partially effective in overcoming the racist, discriminatory behavior of white colleagues and bosses—an act that often must be repeated and, time and again, results in great physical, emotional, and economic cost. Yet, even as Black professionals are forced to overcome again and again at great cost, at this present moment in history, at least one U.S. state seeks to prohibit businesses from making people—i.e., white people—feel uncomfortable in diversity training (Simpson, 2022). The self-reliance required of Black professionals does not ensure financial success, nor does it guarantee the maintenance of a fair playing field—a field where the goal-lines remain fixed for everyone, and trust is extended to all professionals regardless of race.

**Trust**

The insidious anti-Black stereotypes integral to the white racial frame—the depiction of Black Americans as immoral and dangerous, to name a few—lead many white Americans to distrust people of color, including professionals. When individuals purchase a product from a merchant, the product can be inspected, and its quality can be evaluated. When paying for
professional services, however, the individual is required to trust in a professional’s integrity, qualifications, and experience. While trust should be based on professional integrity alone—training, certifications, and experience do not form the sole basis upon which people determine who is and who is not trustworthy. According to Macdonald (1995), trust is “accorded to those whose outward appearance and manner fits in with the socially accepted standards of repute and respectability” (p. 30). Stereotypically, accountants, in particular, are expected to dress a certain way, think a certain way, and live a certain way, even though such characteristics of a professional façade fail to constitute professional repute, and do nothing to protect the public interest. Regardless of the gap between stereotypical “standards” and true professional preparation and certification, historically, for many white Americans, Black professionals do not and will never fit their deficit-steeped so-called “standards.”

To those viewing the world through the white racial frame, Black professionals, regardless of training, certification, or experience, are suspect. This distrust is evident in Martin’s (1933) claim that white business owners objected “to having a colored man come into their office to examine their books” (p. 114). Later, in the late 19th century, once the accounting profession was formally established, the white racial frame still greatly influenced the standards of professional repute and respectability. For example, the powerful within the accounting profession decided to exclude migrants from southern and eastern Europe because it was assumed that people of these nationalities lacked the requisite honesty and integrity to be accountants (Miranti, 1990). While immigrants from southern and eastern Europe would later be bestowed with the benefit of being classified “white”, at the end of the 19th century, members of this group were considered “uncivilized” by many (White, 1978)—their “different political, cultural, and religious traditions, were a threat to a homogenous culture” (Apple, 1990, p. 71). If
southern and eastern Europeans were considered a threat to “civilized” society at the end of the 19th century, popular anti-Black notions of Black Americans undoubtedly placed them even lower on the racialized Great Chain of Being, even farther from professional prestige.

Early-20th-century professionals largely focused on serving western Europeans and Americans. According to Macdonald (1995), early patrons of professionals were white “gentlemen” and “gentlemen wished to have their money, their property, their bodies and their souls dealt with by gentlemen” (p. 31). As a result, without many other examples to follow, Woodson (1934) maintains that many Black parents “wanted their sons to imitate a distinguished white man whom they had seen in the community” (p. 22). In other words, many early Black professionals were encouraged to imitate “gentlemanly” characteristics of white men, an unfortunate reality that persists to this day—whiteness chipping away at Black professional identities, undermining earned professional competence, and taking a weighty toll on self-concept.

Even after bending to fit the demands of the white mold, Black professionals were not accepted by many white Americans. Woodson (1934) maintains many white Americans refused to accept the services of Black professionals due to intellectual prejudice—“the belief that the Negro is naturally inferior and, therefore, cannot render…efficient professional service” (p. 99). Myrdal (1944/1995) also evidences how white-owned banks refused to extend credit to Black business owners because of “prejudiced opinions among the whites concerning the business ability and personal reliability of Negroes” (p. 308). Needless to say, one who believes in the racial inferiority of Black people and the superiority or supremacy of white people, is not likely to consider Black Americans trustworthy providers of professional services. Yet, there are some who undoubtedly will argue that white supremacy is a thing of the past, that today, people do
indeed base trust on training, certification, and experience. Wingfield’s (2013) work painfully evidences otherwise.

Black professionals continue to face racist expressions of distrust from white clients. Black emergency room doctors recount experiences when white patients refused medical services until being reassigned to a white doctor (Wingfield, 2013). Oftentimes racist individuals, such as these, are rationalized by “good white people” as an anomaly, upholding the belief that racism’s violence is the product of “just a few bad apples,”—a “persistent, pernicious myth and deeply delusional denial” of endemic structural racism (Otto, 2018, p. vii). Furthermore, when challenged regarding systemic racism, those conditioned into the white racial frame are quick to defend their virtue and downplay the effects of racism (Feagin, 2020). This is particularly true in professional settings where claims of objective meritocracy are espoused.

From the early days of the accounting profession, white accountants have been responsible for setting professional norms. In the early 1900s, as business schools started to become more commonplace on college campuses, most based their business schools’ structure on that of the Ivies such as University of Pennsylvania’s Wharton School or Harvard’s Business School. According to Miranti (1990), the Wharton School was designed to train students in specific business disciplines such as accounting, finance, marketing, and management, while the Harvard Business School design set out to provide business training of a more general nature. Miranti notes how the Wharton School approach was “adopted by most of the schools destined to become major centers of accounting education: New York University, the University of Chicago, Northwestern University, and several major state universities, including those in Illinois, Michigan, California, Wisconsin, and Kansas” (p. 81). No matter whether an institution followed Wharton’s or Harvard’s design, its students were schooled and continue to be schooled
in white professional norms and are encouraged to pursue professional studies “as the means to a personal end” (Cheatham, 1990, para. 19).

*Professions* are by nature exclusionary—only those who pass through the gatekeeping functions of education and credentialing are allowed to practice. Occupational *professionalism*, however, has been theorized to involve relations of trust between practitioners and clients, a trust that depends on lengthy educational programs, professional socialization, “and the development of strong occupational identities and work cultures” (Evetts, 2011, p. 6). Shared occupational identities are largely shaped through processes of collective remembering in educational settings where common ways of perceiving problems and appropriate solutions are passed down. For accounting and many other professions in America, occupational identity is white identity and work culture is white culture.

As a result, Black men and women must adhere to a mythical image of white professionalism in order to be seen as trustworthy—though conformity provides no guarantee. In fact, Black professionals often must imitate and attend to white norms more diligently than white professionals. Wingfield (2013) concludes that Black professional men run the risk of being stereotyped as dangerous if they step outside white norms. Therefore, trust continues to be awarded to those who meet white standards of professional dress and behavior, long held as “superior” to those of communities of color—and, as Woolf (1938/2000) has argued, emphasizing sartorial superiority, “or by adding titles before, or letters after” one’s name, which means one was caught up in a competition where the rules of engagement have long been set by educated white men (pp. 180–181).

In such a competition, expectations vary depending on one’s racial or ethnic background, immigration status, gender, sexual identity, or ability status. Interviewees in the legal profession
describe how Black men must attend prestigious law schools in order gain employment at a reputable law firm while white men and women can attend state schools, avoiding much of the financial burden of attending elite institutions (Wingfield, 2013). In other words, building the basic level of trust necessary for employment requires far more than the credentialing of Black professionals, rather earning trust requires a kind of super-credentialing and superlative performances their white counterparts never are asked for due to anti-Black stereotypes related to intelligence immersed in the white racial frame. Even these many years after the professions have opened to members of Black communities, the white population’s anti-Black distrust carries over significantly into the professional sphere, severely limiting the opportunities of qualified, professionally certified Black professional men and women, historically confining their professional services to the Black community.

**Community**

*De jure* and *de facto* American racial segregation in history has long forced Black professionals to rely largely upon Black communities for clientele. H. Johnson refers to this as an “economic detour;” meaning the route a group of people must take when they are prevented from accessing the full economic market (Johnson, 1998). Woodson (1934) documents the difficulties Black professionals encounter in building prosperous practices within Black communities, reflecting on experiences of Black doctors, lawyers, dentists, and other professionals who were made, by anti-Blackness beliefs and practices, to be largely dependent upon the patronage of low-income, working-class Black community members.

While Black communities held some professionals, like Black nurses and teachers, in high esteem, other professionals have been required to expend much effort to win the Black community’s trust. According to Hine (1996), many Black professionals “had continuously to
prove themselves worthy of [B]lack community patronage in spite of the fact that [B]lack men and women often received inadequate and disrespectful treatment at the hands of white professionals” (p. xx). Many Black professionals utilized the Black church as a source of clientele, relying upon powerful networks created within and between congregations and hoping to secure the *de facto* trust that recommendations made by Black pastors confers. Even for non-religiiously affiliated Black professionals, gaining access to Black communities through the Black church proved economically beneficial (Woodson, 1934). According to Gates (2021), Black churches “were the first institutions built by Black people and run independent of white society” (para. 5), serving “both secular and spiritual needs” (para. 7) of Black communities.

Organized religion plays a particularly important role in the lives of many within Black communities. In educational settings, Watson (2006) acknowledges that religious notions are often looked down upon or scorned at colleges and universities, but he argues vehemently that African Americans must be allowed to affirm their spirituality. In their 2012 study of Black men at religiously affiliated colleges and universities, Strayhorn, Tillman-Kelly, Suddeth, and Williams (2012) find a college’s efforts to encourage prayer and attendance at religious services make it easier for Black men to stay true to their personal and community values. This historic reality for Black men and women, embodied in the Black church, is linked to self-reliance, social uplift, and freedom in the wider Black community—a spiritual freedom and a social freedom from the white normativity and dominance of society.

Some professions, however, are viewed as contributing more toward the social uplift of Black communities and, as a result, seem more quickly to have gained the communities’ support. Black medical professionals, for example, were some of the first to gain the support of Black communities, more quickly than pharmacists or dentists. Teachers, also, were some of the first to
become leaders in Black communities. These professionals’ elevated status was considered unique compared to that of white teachers who were not granted such a position within the white community (Woodson, 1934). Over time, the number of professions serving Black communities increased. A painful historical example, approximately twenty years after the massacre in Tulsa, Oklahoma, many Black professionals had taken up residence in the Greenwood District: attorneys, librarians, dentists, physicians, pharmacists, ministers, social workers, nurses, and teachers (Johnson, 1998)—and yet, there were no certified public accountants. In fact, at that time, there were no African American CPAs whatsoever practicing in the state of Oklahoma. Mizura C. Allen, Oklahoma’s first African American CPA, was not certified until 1955 (Hammond, 2002).

The economic detour forced upon Black communities like Greenwood by segregation, violence, and anti-Black behaviors, policies, laws, and practices both limited Black professional opportunities and provided them simultaneously. According to Myrdal (1944/1995), “On the one hand, [Black professionals] find the caste wall blocks their economic and social opportunities. On the other hand, they have, at the same time, a vested interest in racial segregation since it gives them what opportunity they [do] have” (p. 305). In other words, since Black communities and Black professionals were in many ways excluded from the white economy, as noted previously, their exclusion created a market in which Black professionals could practice. At the same time, exclusion kept Black professionals from attaining greater prosperity or professional influence due to their clients’ limited economic resources. While this may have been the predominant dilemma facing early Black professionals, present-day professionals have, in some ways, escaped the economic detour of the first half of the 20th century. Today, many Black professionals are employed by predominantly white professional service firms—in areas like law
and accounting—and so are not now confined to serving Black clients. However, entre into this white professional world—although arguably creating opportunities for Black professionals beyond Black communities—is itself fraught with obstacles.

**Racial Opportunity Cost**

As Black men and women entered white professional environments in greater numbers during the second half of the 20th century, white supremacy and its vestiges remained intact. To become professionally successful, Black professionals had little choice but to abide by white norms and values. Yet, while many Black professionals follow “dominant group expectations in language, values, social expectations, and customs regarding the world of work and in the educational process [they simultaneously] adhere to the cultural mandates of their ancestral culture in other aspects of daily life” (Blackwell, 1981, p. 9)—a reflection of the inescapability of double consciousness for Black men and women in America (Du Bois, 1903/1994).

As I argue previously, for accounting and many other professions in America, occupational identity is white identity and work culture is white culture. This forces Black professionals into a form of cultural compartmentalization some refer to as *biculturation*, a phenomenon that takes multiple, insidious forms. For example, Talley-Ross (1995) argues many believe “[B]lack students must adopt a raceless persona in order to achieve academic success in American educational institutions” (p. 23). This is oftentimes also true in white professional contexts. In order to be “successful”, Black professionals are pressured to abandon their Africentric values and behaviors for Eurocentric ones—giving up a community-focused worldview, oral knowledge traditions, and the place of religious worship, in favor of white racial norms and values as well as claims to professional objectivity. Encouragement to adopt white racial values and behaviors is not solely directed at Black professionals. For example, Jenkins
and Calegari (2010) argue that for Asian Americans to reach the partnership level in CPA firms they “not only must maintain the richness of their Asian heritage, but also arm themselves with new”—i.e., white—“behaviors necessary to meet the challenges of public accounting” (p. 128).

In other words, Asian American professionals cannot simply be Asian, and Black professionals cannot simply be Black—people of color must contort themselves into the white mold if they desire entre and hope to be successful in predominantly white firms.

Black professionals are expected to suppress or set aside aspects of their personhood in addition to adopting white values and norms. According to Edmonson-Bell and Nkomo (2001), Black professional women are expected to “lose their [B]lackness” (p. 150) in order to make white colleagues more comfortable. The white professional environment is, in fact, no place for Black professionals to be themselves. As a form of resistance to this pressure, one interviewee in Edmonson-Bell and Nkomo’s study kept African art in her office in order to honor her cultural heritage and express her personal style. Many if not most Black professionals lament the amount of their energy it consumes to be around white people all day. In these white professional environments, Black men and women often exert a great deal of energy dealing with racial opportunity costs—the sacrifices of personal identity necessary for professional success and a “tax” to which white professionals are not required to tithe. Hoff (2020) argues racial opportunity costs are incurred due to “perceptions, behavioral expectations, cultural cues, systems, and processes that disempower People of Color” (p. 40), and likens the pernicious effect of experiencing these costs to being “picked to pieces”—“the gradual loss of one’s uniqueness, joy, or happiness” (p. 42). Similarly, Edmonson-Bell and Nkomo (2001) argue that, for people of color, “advancing in a predominantly white setting can go against one’s cultural heritage and can feel tantamount to abandoning core aspects of identity, family, and community”
However, experiencing racial opportunity costs is not a phenomenon unique to Black women. Black professional men also often must contend with racial opportunity costs as they navigate white professional environments. Like the Black professional women in Edmonson-Bell and Nkomo’s (2001) study, Wingfield’s (2013) Black male interviewees recount how they are unable to use comfortable diction when in a white professional environment. Wingfield concludes that “[B]lack men must present themselves in a fashion that is likely to be well received by white colleagues” (p. 97). In addition, Black men are expected to conceal certain feelings, like anger or frustration, that are perfectly acceptable or even desirable coming from white men (Wingfield, 2013)—even, at times, if such behavior is paradoxically considered strong evidence of white leadership skills and male confidence. Not only are Black men and women expected to reveal or conceal certain emotions, but their tokenized status in most predominately white organizations also leads to heightened visibility and increased, unwanted attention from white people, particularly in professions where their numbers remain paltry, like accounting.

As many have evidenced, white culture and norms of professional environments even extend to dress—deviance from the norm heightening one’s visibility. As Hoff (2020) argues, Black men and women in professional settings are often “simultaneously invisible and hypervisible” (p. 41), the second of which makes Black professionals vulnerable to attacks based on anti-Blackness. Indeed, multiple Black lawyers in Wingfield’s (2013) study describe the importance of being professionally dressed at all times, even if white colleagues are dressed in casual clothing. And adherence to more formal white forms of dress keeps Black men from being mistaken for someone who does not belong. Writing of the emerging Black middle class in the
1970s, Galambos (2012) suggests that “race still [matters] in America, but it [helps] a great deal if you had a Harvard education, an expensive suit, and the right tie” (p. 282). In other words, conforming oneself to white standards of education and dress are the first steps on a journey toward so-called professional success—and a precursor to being “picked to pieces” (Hoff, 2020).

**The Underrepresentation of Black Accountants**

Historically, African American men and women who sought to enter the professions resisted exclusion, developed high levels of self-reliance, worked to earn the trust of Black community members, and suffered the racial opportunity costs of entering the predominantly white spaces of professional work and education. As I have previously evidenced, for accounting and many other U.S. professions, occupational identity is white identity and work culture is white culture—contradicting the widely held notion of professions as meritocracies. These historical realities must serve as the foundation for any attempt to understand the present-day underrepresentation of Black accountants. Ignoring or minimizing the importance of these historical realities will result in research focused on the search for positivistic silver bullets. And yet, a review of the extant research regarding the underrepresentation of Black accountants reveals the majority to be precisely that. Before reviewing this body of literature, however, I first offer readers a brief assessment of literature concerning the career choices of African Americans and the choice of accounting as a major in order to provide additional context.

**Career Choices Among African Americans**

Although a great deal of research literature treats “the Black community” as if it were monolith, a brief review of the literature regarding Black students in higher education provides a window into the great diversity across Black communities. For example, conversations regarding the experience of Black men in higher education highlight the academic diversity, social
diversity, and diversity in identity and definitions of manhood found among Black men (Bonner, 2010; Cuyjet, 2006; Cuyjet 2009; Dancy, 2012; Harper, 2014; Srayhorn & Scott, 2012; Tate, 2009). Understanding the tremendous diversity of the U.S.’ Black communities is vitally important as this diversity provides pushback against a tendency of many researchers to see the needs and desires of Black students as monolithic, particularly when it comes to educational and career choices. While the uniqueness of Black students must be remembered, many studies, such as Talley-Ross’ (2015) study of *Black Professional Women in White Male Worlds*, highlight the important influence Africentric values have in career decisions.

Many African American individuals, families, and communities highly revere orality and communalism, values that are contradictory to the typical individualistic, competitive Eurocentric view of the economic marketplace and the professions. Consequently, Cheatham (1990) writes, “It might follow, then, that the overrepresentation of African Americans in careers and occupations in the social and behavioral sciences is, in part, a manifestation of the Africentric value of working with others instead of in direct competition” (para. 26)—competition being a war-like value (Woolf, 1938/2000) wherein self-interest and hierarchical ambition are the norm, values found in and overly valued by many white professional services firms. Yet, Black overrepresentation in some careers should not cause us to forget that, throughout history, the career choices of African Americans have been reliably influenced and oftentimes dictated by racism and discrimination.

Black Americans have historically faced limited career opportunities due to racist laws and anti-Black sentiment, policy, and practice. As a result, there are certain careers that, on some level, demographically could be considered “traditional” occupations for African Americans (Brown & Segrist, 2016). Careers in government work, social service, and education being three
primary examples—some of the first sectors opened to African Americans. Witherspoon and Speight (2009) argue these “traditionally Black” occupations were those that “provided services primarily to the African American community” (p. 890)—the historic result of racist refusal and white distrust. Since African American parents are often concerned “about their children engaging in the inter-racial world of work, where they may be exposed to a variety of assaults on their racial and ethnic identities” (Blackmon & Thomas, 2014, p. 311)—and forced to deal with significant racial opportunity costs—more “traditional” careers can carry a measure of appeal due to their focus on serving members of the African American community. Furthermore, work tied to local, state, and federal government at least theoretically provides some measure of personal protection from discrimination, although when considering EEOC policies in action, the burden of claim remains on the person of color and their mistreatment is required to be “egregious”—a high bar indeed that, if endured, produces ever more Black people “picked to pieces” rather than protected from anti-Black mistreatment.

Underrepresentation and Deficit-Based Discourse

Multiple researchers have attempted to identify key indicators and/or characteristics of students who choose to major in accounting—all of which fail to address the U.S. history I recount in this dissertation study. Chacko (1991) identifies student perceptions of the work environment and lifestyle of public accounting as important influences. According to both Blay and Fennema (2017) and Swain and Olsen (2012), students’ choice of accounting is most heavily influenced by personality. Still others identify the influence of good experiences in introductory accounting coursework as a key influence (Violette & Cain, 2017; Violette & Chene, 2012) to students’ major choice. All this to say, no single indicator or characteristic has been found to
exist. Yet, in spite of researchers’ lack of certainty in identifying indicators, much has been written about the small percentage of Black students who become accountants.

Researchers repetitively claim—using prototypically deficit-thinking-based terms—that the true reasons for underrepresentation of Black people in accounting are insufficient academic preparation and performance, misperceptions about the work of accountants, the lack of role models (classic deficit-based discourse), lack of financial resources, and poorly designed introductory accounting courses (Enofe, 2010; Gabre, Flesher, & Ross, 2015; James, 2006; Ross, Clarke, & Wells, 2014). Consequently, most studies addressing underrepresentation focus on deficit-based perceptions, in particular claiming poor intellectual ability among African Americans. Paige (1991) goes so far as to assert the blatantly deficit-based hypothesis that underrepresentation is due to the many things that African Americans lack, such as knowledge of the profession, role models, counseling opportunities, and financial resources—yet fails to address the underlying racism in these supposed “deficits.” Paradoxically, Paige’s openly anti-Black findings are termed objective “science.” Paige goes on to make an empty argument in favor of future-oriented academic assistance programs.

Deficit thinking systematically absolves institutions and educators of responsibility by maintaining that educability primarily depends on individual intellectual ability rather than the individual’s educational environment. A number of studies have sought to understand the relationship between underrepresentation and the educability of Black students. Carpenter, Friar, and Lipe (1993) seek to determine if minoritized students expect and experience lower levels of success in introductory accounting courses. The authors find, simplistically, that “minority accounting students underperform the majority (white) accounting students and are much more likely to drop their first accounting course” (p. 2). Ward, Ward, Wilson, and Deck (1993)
question whether the profession’s lack of success in increasing African American representation might be due to insufficient understanding of Black student performance in accounting programs and identify the failure rate of Black students in introductory courses as one cause of underrepresentation. All these deficit-thinking-mired, unabashedly anti-Black researchers fail to acknowledge the profession’s foundational connection to white supremacy and, as a result, blame the profession’s challenges and lack of success diversifying the profession falsely and disingenuously on the [in]educability of Black students.

Further evidence of deficit-focused blame is found in Ward and Wilson’s (1994) study, in which the authors ask whether “an impaired ability to master the phrases and terms that comprise the working vocabulary of business may be an important obstacle in the educational progression of students in business and accounting classes?” (para. 1). They conclude their study by arguing that improving Black students’ vocabulary knowledge will help improve Black students’ success rate in introductory accounting courses—another quintessentially deficit-based conclusion. In a similar study evaluating Black student intelligence—i.e., educability—, Gist, Goedde, and Ward (1996) find that Black students with higher college GPAs or SAT scores did better in accounting and suggest that “a ‘B’ or better in calculus is critically related to successful performance of Black students in accounting coursework” (p. 58)—once again, blame for the profession’s lack of diversity is placed squarely on the Black students themselves and their communities. Enofe’s (2010) argument is even more overtly racist and accusatory, suggesting that younger-generation Black students “tend to avoid more labor intensive work” (p. 162), such as difficult academic courses, particularly related to mathematics. This charge exemplifies the type of boldly racist, deficit-based ideology represented within much of the so-called research on underrepresentation in accounting and such research cannot help but have an effect on the profession as a whole.
Another common deficit-based so-called “scholarly” argument is that underrepresentation is due to Black students’ lack of self-efficacy. Thompson (2016) contends that mathematical skills, possessed and perceived, pose the most significant barrier to entry, concluding, “there are few African American students in accounting because they are not confident in their ability to succeed or that they will be accepted into the profession” (p. 118). While Thompson does place some blame for underrepresentation on systemic issues in public schooling, the ultimate cause of underrepresentation is the low level of Black students’ self-efficacy and their lack of understanding about what accountants do. In the same openly anti-Black vein, James and Hill (2009) argue that Black students “view accounting as a good match for their values, but may not believe they can effectively complete the course of action necessary to pursue an accounting career” (p. 218)—a conclusion drawn from Black students’ survey responses concerning grade expectations in an introductory accounting course. Survey items such as these utterly fail to account for the multitude of reasons students expect certain grades. These so-called “scholarly” claims regarding self-efficacy as a factor contributing to underrepresentation exculpate accounting faculty and the profession, as do studies related to anti-Black, deficit-focused student views of accounting. No amount of Black students’ self-efficacy can ever mount challenge to a profession rooted in slave-based accounting, brutal racism, and anti-Blackness.

Black students’ so-called “incorrect” perceptions of the accounting profession have also regularly been pointed to as a cause for underrepresentation, once again absolving the profession from its own anti-Blackness and any accompanying guilt over the messages it telegraphs to people of color and white accounting professionals alike. Multiple researchers have attempted to determine whether underrepresentation is due to differences in perception—or, to put it another way, the _misperceptions_ of Black students. Ross, Clarke, and Wells (2014) argue that Black
Americans do not think highly of the profession and do not understand what accountants do and suggest that the profession’s image problem could be corrected, in part, by educating parents and high-school students. However, as evidenced by Coates (2014), and otherwise observable in even a brief meandering through historical texts, people of African descent have been systematically and sneakily (if not violently) denied and blocked from wealth making opportunities in America—opportunities created by financial institutions foundationally dependent on bookkeeping and accounting.

Moreover, Black Americans continue to this day to be exploited by financial institutions. In a lawsuit related to the 2008 subprime mortgage crisis, it was revealed that bank supervisors at Wells Fargo in Memphis, TN, “instructed their marketing staffs to target solicitation to heavily African American zip codes, because residents there ‘weren’t savvy enough’ to know they were being exploited,” and elderly Black Americans were specifically targeted because “they were particularly susceptible to pressure to take out high-cost loans.” (Rothstein, 2017, p. 112)—exemplary evidence of historic, predatory anti-Blackness in the financial world. As I argue in Chapter 4, the financial sector has long possessed a paternalistic and deficit-based perspective of African American communities. A dismantling of this harmful reality will not be accomplished by tweaking introductory accounting courses—a frequent recommendation for improving Black representation in the profession.

The introductory financial accounting curriculum is often charged with being partially to blame for underrepresentation; however, while I agree the curriculum must be altered—my dissertation study purposed as a first step in what must become a collective curricular reimagining—the specific changes typically called for often offer advice that fails to get at the root causes I expose in my study. For example, Ross, Clarke, and Wells (2014) recommend
overhauling the introductory accounting course, shifting the curriculum away from the mechanics of bookkeeping toward the role of accounting in business strategy. Violette and Cain (2017) similarly argue for changes to the introductory course in addition to ensuring that these courses are taught by an accounting department’s most capable teachers. They argue, “If the profession wants more underrepresented students as accounting majors, there is a need to encourage schools to make sure their best teachers are delivering the introductory courses” (p. 48). Effective teachers are necessary; curriculum changes are indeed needed. That being said, the pedagogies required and the curriculum necessary to foster an inclusive profession are not connected to business strategy—which would merely perpetuate the profession’s status quo. Rather, introductory accounting courses must include a greater emphasis on the history of the profession (particularly critical examination of accounting’s roots), the social nature of accounting, and the many ways in which removing deficit-thinking from accounting could lead to a more just and equitable society.

Summary

Ultimately, with few exceptions, the studies of underrepresentation in accounting have been approached through a positivistic theoretical perspective. The deployment of surveys and questionnaires, the use of regression, the calculation of variances, and the search for generalizability is not surprising, given the dominance of quantitative research in accounting academia since the 1980s (Van Wyhe, 1994) and corresponding claims to objectivity. The lack of historical perspective and failure to consider the profession’s exclusionary efforts—not to mention the racial opportunity costs Black professionals incur in white spaces—serve to perpetuate the inequitable status quo. Attempting to understand present-day social problems absent their historic roots inevitably leads to inadequate—and oftentimes inappropriate—
conclusions. The present-day underrepresentation of Black accountants cannot be understood apart from the historical experience of Black professionals. Rather than wrestle with the profession’s past, the vast majority of extant research aims to improve the recruitment and retention of Black accountants and fails to acknowledge the social nature of the profession, created by and for white people specifically to serve their wealth.

Accounting’s role has long been that of tracking, protecting, and maximizing the wealth of white Americans and white businesses. The behaviors, mode of thought, and style of clothing expected of public accountants are all an outworking of white culture. Furthermore, the accounting principles generally accepted in the United States are in large measure the creation of white accountants. Francis (1990) is correct when he argues that what we account for and how we account for it is “of neither natural nor supernatural origin” (p. 10)—because—just as the racial wealth gap it has helped to create—accounting is the direct result of “societal processes involving unjust enrichment for white Americans and unjust impoverishment for African Americans and many other Americans of color” (Feagin, 2020, p. 173).

The white racial frame functions reliably to conceal this reality by protecting the “virtuousness” of historic American capitalism—of which accounting is a key structure—as well as the myth of meritocracy. As a result, the accounting profession—and accounting education—must engage in some veritable soul searching. As Lewis (2020a) powerfully argues—and as I agree—at stake in all of this is the very soul of the profession. To this end, I implore the profession to recognize that a critical, historical approach is needed to understand accounting education’s inability to produce a diverse and inclusive profession. In the next chapter, I lay out my methodology and justify why critical discourse analysis is an appropriate methodology for achieving my purpose. It is my hope that the findings revealed through my analysis will help
accounting educators and professionals reconsider what is passed on in the collective memory of future accountants.
CHAPTER III: METHODOLOGY

The purpose of the present chapter is to describe and defend the research methodology I argue is needed to answer my research question. While many accountants and educators have voiced support for a more diverse and inclusive profession, the general discourse on this topic has done little to create this reality and, instead, has simply reproduced the status quo—a profession with norms and values established through an ancestry of elite white men, extending the economic power of those “who believe themselves to be white” (Coates, 2015) and instituting and upholding anti-Blackness. If the academic and professional discourse contributes to the continued underrepresentation of Black accountants, critical discourse analysis (CDA) can be a useful tool in analyzing why and is an approach to understanding this phenomenon heretofore untried.

Discourse

Wodak and Meyer (2009) maintain that “the term ‘discourse’ is of course used very differently by different researchers” (p. 6). Some among these draw their conception of discourse from Foucault, viewing discourse as an institutionalized way of regulating action—the exercise of power/knowledge—while others view discourse from more of a linguistic perspective (Wodak & Meyer, 2009). Of the most prominent critical discourse analysis (CDA) scholars, my own approach is most significantly influenced by Teun van Dijk (2009) whose socio-cognitive approach (SCA) to critical discourse studies focuses on the “relations between mind, discursive interaction and society” (p. 65). This aligns with my views as a constructionist who asserts culture as the source rather than result of human thought, social cognition resulting from the culture and collective memory of social groups. For example, the personal beliefs of individual
accountants as expressed in discourse are shaped by the social cognition or group beliefs of the profession, which are largely the result of collective remembering.

van Dijk (2009) maintains there is little sense in defining discourse as it is a “multidimensional social phenomenon” (p. 67). That is, discourse includes a wide variety of social, linguistic, cultural, and cognitive practices not easily combined into a concise definition. Wodak (2014) notes that discourse can be anything from an historical monument to a speech or a specific text but argues that all CDA researchers view discourse generally “as a form of social practice” (p. 303), since discourse shapes and is shaped by society. I agree with both van Dijk (2009) and Wodak (2014); discourse is more than words used to convey a message. Discourse includes a wide variety of social practices, both linguistic and non-linguistic, that serve a social purpose.

Critical Discourse Analysis

Mullet (2018) describes the role of those who conduct critical discourse analysis (CDA) as explaining “the work that language performs in society” (p. 118). Likewise, Fairclough (2013) maintains that CDA is “explanatory critique in that it does not simply describe existing realities but also seeks to explain them” (p. 9). SCA is one way of conducting this type of analysis. Specifically, van Dijk (2009) theorizes SCA as concerned with “the study of mental representations and the processes of language users when they produce and comprehend discourse” (p. 64). In other words, when people engage in discourse, they construe a mental model of the situation based on shared knowledge, ideologies, and beliefs of the social group/s to which they belong—what van Dijk refers to as an “epistemic community” (van Dijk, 2013). Collective remembering serves as the source for much of the agreed-upon, shared knowledge, ideologies, and beliefs within such communities. The goal of CDA is therefore to highlight the
resulting discursive influence on the minds of recipients, “an indirect but fundamental way to reproduce dominance and hegemony” (van Dijk, 2015, p. 472).

CDA scholars approach critical inquiry in various ways. According to Machin and Mayr (2012), “the term ‘critical’…means ‘denaturalising’ the language to reveal the kinds of ideas, absences and taken-for-granted assumptions in texts” (p. 5). Wodak (2014) theorizes that being critical “means making explicit the implicit relationship between discourse, power, and ideology” (p. 304). Positing a slightly different perspective, van Dijk (2009) argues the term critical “characterizes scholars rather than their methods,” describing those who engage in critical discourse studies (CDS) he continues by explaining, “CDS scholars are socio-politically committed to social equality and justice” (p. 63). No matter how one views the term “critical,” there are some fundamental assumptions of CDA methodologies agreed upon by most scholars.

Writing of these core assumptions, Mullet (2018) states that they include “an interest in uncovering and transforming conditions of inequality; analyses that…explain the work language performs in society; and the view that standpoints, including the researcher’s, are embedded in context and are never neutral” (p. 118, emphasis added). While CDA researchers may agree upon core assumptions, there is much less unity regarding methodologies and methods. In fact, Wodak and Meyer (2009) write that “CDA has never been and has never attempted to be or to provide one single or specific theory. Neither is one specific methodology characteristic of research in CDA” (p. 5). Consequently, a variety of methodologies and methods have been utilized by those conducting critical discourse analysis, from ethnography to the quantitative corpus linguistics approach.

What matters, according to Rogers (2011), is that “one finds a research topic, applies a set of theoretical frames…to that research topic, and then selects appropriate methods, depending
on the questions being asked and the theories being used” (p. 10). In my study, the white racial frame, collective remembering, and deficit discourse frame my analysis of accounting education’s historic inability to produce a diverse and inclusive profession. Specifically, I set out critically to examine the history of the profession to determine how the white racial frame, collective remembering, and deficit discourse have influenced the norms, values, ideologies, and identity and corresponding practices of the profession.

I argue the most appropriate approach for dealing with a question like this is van Dijk’s (2009) Socio-Cognitive Approach (SCA). For example, van Dijk (2009) contends that a cognitive approach to discourse analysis must focus not only on individual mental models but on social cognition as well. In writing about mental models, he argues, “models are the interface of the individual and the social, and explain how group beliefs may affect personal beliefs and thus be expressed in discourse” (van Dijk, 2009, p. 78), meaning the shared knowledge, values, and ideologies of a social group affect the way individual members of that group interpret and talk about social situations. As a critical scholar, I resist the social group generalizations and monolithic treatment that feed into deficit-based discourses, particularly those characterizing people of color. In addition, as van Dijk (1993) outlines, CDA researchers are not motivated by a desire to treat those with discursive power “as the villains in a simplistic story of social inequality, but rather to focus on…their role in the discursive management of the public mind” (p. 280).

One of the goals of those who employ CDA, according to van Dijk (2009), is to “infer which shared social representations are being expressed or presupposed by discourse” (p. 78). He suggests beginning an analysis by looking at the semantic macrostructures, or what he also calls “global meanings”—what discourses are about—, followed by an analysis of local meanings—
the language choices made by a particular speaker or author. According to van Dijk, “local meanings are a function of the selection made by speakers/writers in their mental models of events or their more general knowledge and ideologies” (p. 69). In designing my study, I determined this type of analysis best would assist me in arriving at an answer to my research question.

Therefore, I employed critical discourse analysis to examine professional and academic literature concerning the history of the accounting profession. Specifically, I used van Dijk’s (2009) SCA and I constructed a theoretical frame that includes the theoretical concepts of white supremacy, collective remembering, and deficit discourse to analyze the texts I chose. I conducted my analysis with special regard for the methods and meanings of history and the resulting implications for accounting education. Therefore, the texts utilized in my analysis include journal articles, books, professional association literature, and textbooks in which I identify underlying ideologies and beliefs regarding identity and the resulting outcomes in terms of diversity and inclusion.

Data Collection

In the process of CDA, Wodak and Meyer (2009) opine that “data collection is not considered to be a specific phase that must be completed before analysis begins: it is a matter of finding indicators for particular concepts, expanding concepts into categories and, on the basis of these results, collecting further data (theoretical sampling)” (p. 27). Given the ongoing nature of data collection and given that such data is never truly exhausted analytically, my use of selected publications led me to explore many other threads of data; I continued this process until I could represent the phenomenon with depth and a measure of breadth. The books, academic journal articles, accounting firm literature, AICPA documents, newsmagazines, and other material
referenced in my study I collected according to this philosophy of method—those texts which ultimately comprised the core of my study are listed in Table 3 below.

**Table 3: Core Texts for Critical Discourse Analysis**

<table>
<thead>
<tr>
<th>Published</th>
<th>Title</th>
<th>Author(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1895</td>
<td>Professional Accountants: An Historical Sketch</td>
<td>Worthington</td>
</tr>
<tr>
<td>1905</td>
<td>A History of Accounting and Accountants</td>
<td>Brown</td>
</tr>
<tr>
<td>1933</td>
<td>Accounting Evolution to 1900</td>
<td>Littleton</td>
</tr>
<tr>
<td>1939</td>
<td>Fifty Years of Accountancy</td>
<td>Montgomery</td>
</tr>
<tr>
<td>1956</td>
<td>Accounting in Colonial America</td>
<td>Baxter</td>
</tr>
<tr>
<td>1967</td>
<td>Horizons for a Profession: The Common Body of Knowledge for CPAs</td>
<td>Roy &amp; MacNeill</td>
</tr>
<tr>
<td>1969</td>
<td>Rise of the Accounting Profession: Volume 1</td>
<td>Carey</td>
</tr>
<tr>
<td>1970</td>
<td>Rise of the Accounting Profession: Volume 2</td>
<td>Carey</td>
</tr>
<tr>
<td>1974</td>
<td>Certified Public Accounting: A Sociological View of a Profession in Change</td>
<td>Montagna</td>
</tr>
<tr>
<td>1979</td>
<td>Scientific Bookkeeping and the Rise of Capitalism</td>
<td>Yamey</td>
</tr>
<tr>
<td>1982</td>
<td>Further Essays on the History of Accounting</td>
<td>Yamey</td>
</tr>
<tr>
<td>1990</td>
<td>Accountancy Comes of Age: The Development of an American Profession</td>
<td>Miranti</td>
</tr>
<tr>
<td>2006</td>
<td>More than a Numbers Game: A Brief History of Accounting</td>
<td>King</td>
</tr>
<tr>
<td>2009</td>
<td>The Routledge Companion to Accounting History</td>
<td>Edwards &amp; Walker (Eds.)</td>
</tr>
<tr>
<td>2011</td>
<td>Double Entry: How the Merchants of Venice Created Modern Finance</td>
<td>Gleeson-White</td>
</tr>
<tr>
<td>2014</td>
<td>Recruitment and Retention Toolkit: A Journey Toward a More Inclusive Workforce</td>
<td>AICPA</td>
</tr>
<tr>
<td>2018</td>
<td>Accounting for Slavery: Masters and Management</td>
<td>Rosenthal</td>
</tr>
<tr>
<td>2019</td>
<td>Banking on Freedom: Black Women in U.S. Finance Before the New Deal</td>
<td>Garrett-Scott</td>
</tr>
<tr>
<td>2021</td>
<td>Potential, Prestige &amp; Purpose: An Introduction to the Accounting Profession</td>
<td>AICPA</td>
</tr>
</tbody>
</table>

**Data Analysis**

According to the methodological literature, six steps of analysis generally are called for when implementing a socio-cognitive approach to critical discourse analysis. These six steps involve analyzing semantic macrostructures, local meanings, formal structures, global and local
formats, specific linguistic realizations, and context (Wodak & Meyer, 2009). To put it another way, analysis using a socio-cognitive approach enables scholars to consider discourse using a variety of perspectives. According to van Dijk (1993), CDA scholars are “primarily interested and motivated by pressing social issues, which [they hope better to] understand through discourse analysis” (p. 252)—and presumably to help others recognize and understand. Pressing social issues that typically serve as the foci of CDA are those involving the exercise of power and resulting inequalities: specifically, according to van Dijk (1993), attempts to control human actions and cognition.

Elaborating on CDA’s role in examining the concept of power, van Dijk (1993) theorizes, “‘modern’ and often more effective power is mostly cognitive, and enacted by persuasion, dissimulation or manipulation, among other strategic ways to change the mind of others in one’s own interests” (p. 254, emphasis in original). In addition, he claims that “the exercise of power usually presupposes mind management, involving the influence of knowledge, beliefs, understanding, plans, attitudes, ideologies, norms and values” (p. 257). Those who have the ability to influence the norms, values, and collective memory of a social group have the ability to exercise power over group members and enact membership criteria. Such influence comes in the form of text, image, and talk which serve as objects subject to analysis in discourse analysis.

In order to analyze text and talk related to a particular aspect of social inequality, one can, for instance, critique the use of metaphors, evaluate implications and presuppositions, perform lexical analysis, or assess the way writers/speakers downplay that which may reflect negatively upon them (van Dijk, 2015). However, according to Machin and Mayr (2012), it remains important to remember that those conducting CDA “are less interested in attempting to describe a system of grammatical rules of communication, but rather are more interested in the way the
communicator uses the semiotic resources available to them…to realise their interests” (p. 17), semiotics being the scientific study of the human use of symbols and signs to convey meaning. Furthermore, Machin and Mayr argue that “how we talk about the world influences the society we create, the knowledge we celebrate and despise, and the institutions we build” (p. 21). In short, words matter. The words a writer chooses to use are drawn from the writer’s mental model of the situation, informed, in part, by the norms, values, and ideologies of the social group/s to which they belong. According to van Dijk (1993), “ideologies are the fundamental social cognitions that reflect the basic aims, interests, and values of groups” (p. 258). Machin and Mayr (2012) argue that the goal of CDA is to “draw out ideologies, showing where they might be buried in texts” (p. 25). This can be done through a number of methods.

Lexical analysis is one of the most basic methods of revealing a society’s ideologies. This method involves analyzing the author of any text or talk through the author’s word choice. A writer’s informal and formal lexical choices often are used to inform the reader’s or listener’s understanding of the author’s underlying beliefs. A researcher can also work to draw out an author’s ideologies by asking questions of text or talk regarding “what has been left out or added and what ideological work [a text or talk] does” (Machin & Mayr, 2012, p. 39). When conducting CDA, it is also important the researcher investigate the author’s text or talk used to describe individuals and groups. Machin and Mayr refer to these clues as “representational strategies.” They write, “these choices allow us to place people in the social world and to highlight certain aspects of identity we wish to draw attention to or omit” (p. 77).

Of critical importance, van Dijk (1993) argues that the way groups are portrayed in discourse often serves to sustain inequity and inequality. He claims, “the justification of inequality involves two complementary strategies, namely the positive representation of [one’s]
own group, and the negative representation of the Others” (p. 263). This can be done directly—through semantic content—or, according to van Dijk (1993), through argumentation, rhetorical figures, lexical style, storytelling, or quoting credible witnesses. As I document in Chapter 2, the argumentation and rhetoric of scholarly work related to the underrepresentation of Black accountants maintains the virtuousness of the predominantly white profession of accounting and suggests fault lies with Black students’ educability and the incorrect perceptions Black students and Black communities have of said “virtuous” profession.

Credibility and the Role of the Researcher

As a methodology, CDA neither aligns with an objectivist epistemology nor with a positivist/post-positivist theoretical perspective. The very nature of discourse and the tenets of critical discourse analysis fly in the face of objectivist truth claims and its methodological tenets eschew representing those static truths most-commonly associated with positivistic research. Instead, CDA researchers generally ascribe to a constructionist epistemology and those theoretical perspectives used to conduct hermeneutical research and critical inquiry. Put another way, since CDA researchers maintain that meaning is constructed rather than discovered, and since human beings create knowledge via interactions with each other and their world (Crotty, 1998), it is understood that different people construct meaning in different ways even in relation to the same phenomenon. Therefore, CDA serves as an appropriate and informative methodology for analyzing text and talk, particularly as it relates to social systems, cognition, and equity.

Unlike the quantitative research of post-positivists, the goal of interpretivist research is not generalizability. Interpretivist researchers, particularly those who align with social constructionism, are “more interested in deeply understanding specific cases within a particular context than in hypothesizing about generalizations and causes across time and space” (Patton,
Those performing interpretivist inquiry as a form of critical analysis, like critical discourse analysts, “set out to use research to critique society, raise consciousness, and change the balance of power in favor of those less powerful” (p. 548). According to Patton, the credibility of interpretivist research is dependent upon the rigor of method, the credibility of the researcher, and belief in the value of interpretivist research. Patton argues that interpretivist inquiry “depends on the insights and conceptual capabilities of the analyst” (p. 553). Therefore, it is important to understand the role of the critical discourse analyst.

In interpretivist inquiry, the researcher serves as the instrument through which all data and analysis flows. Consequently, Patton (2002) and many other interpretivist and critical methodologists argue it is important to explore and disclose the biases and subjectivities of the researcher in one’s work. He writes, “the principle is to report any personal and professional information that may have affected data collection, analysis, and interpretation” (p. 566). My association with the accounting profession runs deep and encompasses multiple roles. I have been teaching introductory accounting courses for 10 years. Prior to teaching, I worked in the assurance practice of a Big 4 accounting firm for close to three years, having also interned with that firm. Prior to that, I completed an internship and worked part-time at a small CPA firm during my time in university. I passed the CPA exam during the summer of 2007. I earned bachelor’s and master’s degrees in accounting from a private, Midwestern university. That said, naturally my professional experience and educational background shape my selection and interpretation of professional and academic sources and require that I acknowledge my personal biases and subjectivities.
Biases and Subjectivities

My experience in public accounting shapes my understanding of the profession. My view of the profession is largely based on my personal experience, which may or may not align with the experience of others. I recognize that being a white male I have certain privileges in U.S. society. I am also cognizant of the privileges associated with being raised in a middle- to upper-class household. What I consider to be the profession’s positive and negative characteristics, others may view differently. The selection of my particular research question is due largely to my personal values related to justice and equity and my interest in exposing and countering the prevalence of white supremacy. Upon learning of the accounting profession’s less-than-virtuous past and the resultant, present-day underrepresentation of African Americans and other underrepresented groups, I encountered feelings of loss and frustration caused by the failure of my education to address historical injustice. It became clear that accounting education simply does not provide students with an adequate understanding of the profession’s history or the space to examine racial attitudes and beliefs necessary for fostering an interest in creating a diverse and inclusive profession. As a result, the profession continues to reproduce the status quo.

Accounting education produces graduates who, while they may be ready for the mechanics of professional practice, generally lack the ability or willingness to critique the status quo or view accounting as anything other than a politically neutral, professional skill. Such graduates then become practitioners, employers, and leaders in the field of accounting while possessing very little knowledge of the history of the profession or the experience of those who have been excluded, or upon whose backs the accounting profession was built. The topics which have been deemed important to the education of accountants in the U.S.—the courses students
are required to take and the textbooks from which they are expected to learn—generally lack historical context or critical analysis.

In his book *Paper Prophets: A Social Critique of Accounting*, Tinker (1985) maintains that U.S. accounting students are inundated with technical rules and regulations that have no apparent connection to the conflicts and complexities of social existence. The ultimate trivialization and degradation of accounting is the near obsession with rules and bookkeeping procedures. Today’s students are trained to become greyhounds in bookkeeping and ignoramuses in social analysis. (p. xx)

In other words, students are simply trained in the so-called “objective” rules of accounting rather than being truly educated regarding the societal consequences of current practice, particularly how accounting is and has been used to exclude. While Tinker pens challenges to the practice of accounting, it was only through mere chance that I stumbled upon his work in my doctoral studies. Tinker is correct; my education primarily consisted of rules and solutions to then-present-day technical problems of accountancy.

Should accountants be trained in social analysis as Tinker (1985) suggests? Gaffikin (2011) writes, “Accounting is a social science—it is concerned with the systematic arrangement of social phenomena” (p. 239). His characterization differs markedly from a general view of accounting as a hard science focused objectively on rules and computation. In addition, Dillard (1991) describes how, unlike the physical sciences, accounting standards arise from the social sphere. He argues of accounting, “The framework is a social construction. The technology is framed by ideology. The interpretation of events, and even the specification of what constitutes an event, are functions of the socio-political point of view” (p. 9). If accounting is indeed a social science and if accounting rules are framed by ideology, Tinker’s (1985) characterization of the
profession should be acknowledged and taken seriously within accounting education and the profession. When considering assessing the field of accounting, the history of its social construction is crucial. One cannot determine how and why white racial identity and deficit discourse have hindered accounting education’s ability to produce a diverse and inclusive profession without first coming to terms with its history.

**History**

Members of every profession—public accountants included—view their present status and responsibilities through lenses framed, in part, by their knowledge of the past. There are some who possess an extensive knowledge of history, framing their view like a pair of thick, horn-rimmed glasses, a solid physical structure outlining their professional perspective. There are others whose more-limited knowledge of professional history serves as a less-consequential, though not unimportant, factor in their professional worldview, only somewhat shaping their vision as a pair of wire rims might. Yet, for all professionals, those with extensive historical knowledge and those without, it is the perception of history—how one views the past—that does more to shape a professional worldview than the depth of one’s knowledge. Different views of history exist even among historians, a group from which many might expect a certain amount of unity in common understanding.

According to Gallhofer and Haslam (2018), “The more positivistic historians, with their facticity and antiquarian tendencies, have long been challenged by those of a more interpretivist epistemological orientation as well as those whose history is shaped by an explicitly critical perspective” (p. 55). Consequently, Jenkins and Munslow (2004) describe three approaches to historical knowledge: reconstructionist, constructionist, and deconstructionist. Reconstructionists are critical of any use of theory and hold to strict empiricism, while deconstructionists view
history largely from a literary perspective: “a narrative creation of the historian” (p. 12).

Constructionists, however, reject the strict positivism of the reconstructionists and the narrative/literary approach of the deconstructionists. Jenkins & Munslow (2004) maintain that constructionist history is “empiricism married to varying levels of social theory” (p. 11).

Leveraging the work of Francis Bacon, Yamey (1982) provides an illustration closely aligned with the three-fold framework of Jenkins and Munslow (2004), categorizing historians as ants, bees, or spiders. Yamey (1982) maintains that ants—empiricists/reconstructionists—are concerned with uncovering facts while spiders—deconstructionists—are concerned with spinning “complex webs from their own bodies” (p. 128). According to Yamey, “In the history of accounting we need many more bees,” those who, as constructionists, “[extract] matter from flowers, and then refashion it into honey, useful to all” (p. 128). All this to say, even historians are divided on matters of historiography, raising important questions, such as, “what, if any, should be the relationship between the past and the present in the writing of history?” (Fleischman, Tyson, & Oldroyd, 2018, p. 359).

For some, historical research and writing are valuable because they are a “way of providing perspectives on the present that contribute to the solution of problems peculiar to our own time” (White, 1978, p. 41). Others disagree. There are also those, like Yamey (1982), who claim that accounting historians “have not collected, arranged and analyzed enough of the facts about accounting methods and practices to get us far in the writing of reliable history” (p. 128).

Scholars who critique the role of history, such as cultural critic, literary theorist, and historiographer Hayden White (1978), theorize that “facts are not so much found as constructed by the kinds of questions which the investigator asks of the phenomena before him” (p. 43).

Similarly, VanSledright (2002) describes the “interpretive paradox” of history, that, as historians...
study and write about the past, “all we have is our interpretations of others’ interpretations of what happened” (p. 1106); so-called “history” actually occurs as a series of discrete events that historians construct into storied narrative, and that those historians suffer from all the motivations, bias, subjectivities, and political influences as ordinary mortals. If differing interpretations and perspectives on the purpose and meaning of historical research exist among historians, differences should be expected among professionals, who, in the case of accounting, are fed curricula largely void of historical context or criticism.

In the preface to the second edition of his book, *Accounting Evolution to 1900*, the historian and accounting professor A. C. Littleton (1933/1966) writes that “accountancy is, in part, what it now is because of what it had once been” (para. 4). His point, much like his emphasis in the preface to the first edition, is that historical events are based largely on the perceived effects of previous events so the thread of interdependence must be followed in order for history to be understood. According to Littleton, knowledge of this interdependence is useful in the present. He writes, “Direct observations of [humans] and events of the present, if unchecked by a perspective derived from some pertinent knowledge of the past, may be quite inadequate to the making of wise choices” (para 3). Put simply, wisdom requires knowledge of history.

Similarly, Baladouni (1979) argues that “historical understanding can and does help us to know who we are as accountants because it tells us from where we came and how we got here” (p. 319). If history can help us understand our identity as accountants, it should be highly valued as a field of study. And yet, Fleischman, Tyson, and Oldroyd (2018) correctly describe accounting history as a “relatively young academic discipline” (p. 362). While young, the field has grown over time through both the traditional and new accounting history perspectives.
(Miller, Hopper, & Laughlin, 1991). The former being characteristic of an “objective” view of history—reconstructionist and ant-like—one where historical facts are independent of interpretation, and the latter being characteristic of interpretivist and critical inquiry—like bees and spiders (Carmona, Ezzamel, & Gutiérrez, 2004). Historically focused books and articles have been written from both perspectives, but history remains in accountancy an underresearched and unexamined phenomena.

Gaffikin (2011) argues that “accounting historians are social historians” whose work must “consider the broader social implications of our discipline” (p. 239). Unfortunately, the existing social histories of accounting are incomplete. I argue one such limitation is the lack of scholarship related to identity. According to Khalifa and Kirkham (2009), “By adopting a narrow conception of what it means to be a professional or an accountant, accounting historians have ignored important aspects of professional identity such as gender, race, sexuality, and class” (p. 445). While some academic fields have seen increased interest regarding race and ethnic phenomena—as Kipping, Kurosawa, and Wadwani (2017) suggest is true of business history—according to Annisette (2009), this has not been the case in accounting. As noted in Chapter 1, Annisette maintains that close scrutiny of white racial identity is needed and “its incorporation into studies of accounting history is therefore eagerly awaited” (p. 465). The aim of my study is to provide the scrutiny needed to shift this conversation.
Conclusion

In order to determine the historical influence of white racial identity and deficit discourse on the norms, values, and identity of public accountants and accounting education’s resulting inability to produce a diverse and inclusive profession, one must suss out the ideologies, expressed and hidden, within professional and academic discourse. Critical discourse analysis is a methodology uniquely designed for just such a purpose. I approach historical analysis of like mind with White (1978), who argues that the task of the historian is “less to remind [humans] of their obligation to the past than to force upon them an awareness of how the past could be used to effect an ethically responsible transition from present to future” (p. 49). In other words, the past can expose the path leading to a more just and equitable society.
CHAPTER IV: ANALYSIS OF WHITE RACIAL IDENTITY AND THE EMERGENCE OF THE ACCOUNTING PROFESSION

As I argue in Chapter 1, the accounting profession claims to have attempted to increase the representation of Black accountants for the past 50 years, beginning with its establishment of the Minority Initiatives Committee in 1969. However, while those who identify as African American make up approximately 13% of the U.S.’ population, Black accountants represent a mere 2% of CPAs at U.S. firms—and just 1% of partners (AICPA, 2019). While Paige (1991) acknowledges the profession’s numerous efforts to diversify the accounting ranks, Paige claims that it nevertheless is “not possible to state precisely why [Black people] are not more fully integrated,” for “the reasons are complex…[and stem from] social, economic, cultural and historical roots” (p. 14). While this particular assessment of Paige’s may contain more than a kernel of truth, the phenomenon of Black college students failing to choose the accounting profession is far more layered than even Paige’s qualifications on the phenomenon’s social, economic, and cultural complexity.

Whereas numbers have certainly increased since 1969, Black accountants remain significantly underrepresented. As I evidence in Chapter 2, numerous researchers have attempted to understand this phenomenon; I argue many of these studies have significant, costly, discriminatory shortcomings when it comes to understanding this phenomenon and the profession’s implementation of equity and inclusion and so-called “diversity initiatives,” since both the profession’s history and current recruitment efforts are deeply mired in deficit thinking (Valencia, 2010). While this particular claim of Paige’s argument may indeed be warranted, I maintain it does not logically follow that the reasons for such significant underrepresentation in the accounting ranks cannot be ascertained or understood.
In order historically to evidence and explore those reasons, in this chapter I employ the theoretical frame I have constructed to analyze key aspects and events in the history of accounting to reveal how the accounting profession is not simply influenced by white supremacy, but how the profession is built upon and continues to uphold white supremacy. I then move to analyze the curricular and pedagogical effects of the current-day teaching of accounting, exploring and evidencing how the absence of critical historical perspective in accounting curricula affects accounting education’s ability to welcome, recruit, produce, and grow a diverse, inclusive profession. I define and utilize the two major concepts I use to construct my theoretical frame—Feagin’s (2020) conception of the white racial frame and Halbwachs’ (1950/1980) theorization of collective memory—which I then use to analyze key texts on the history of accounting, covering a timeline that stretches from the Italian Renaissance to the present. I begin by defining the concept of collective memory and follow with a definition of the white racial frame.

**Collective Remembering**

In Chapter 1, I briefly outline the concept of collective memory as theorized by French sociologist Maurice Halbwachs. Here, I define the concept for the purpose of my analysis. While the concept of group memory certainly predates Halbwachs, Russell (2006) claims that Halbwachs’ conceptualization of collective memory nevertheless proves innovative since Halbwachs (1925/1992) argues that “we can understand each memory as it occurs in individual thought only if we locate each within the thought of the corresponding group” (p. 53)—such as one’s profession. In other words, what is expressed in discourse is the result of an individual’s beliefs which ultimately are influenced by the beliefs of the group(s) to which the individual belongs. Each group in society—whether family, religious, friend, or professional—has distinct
memories of its past constructed by its members. According to Halbwachs, “the memory of the group realizes and manifests itself in individual memories” (p. 40). Put another way, an individual group member cannot recollect the past independently, free from the influence of ideas acquired from others—ideas that have been selected by the group. In every group, certain people and events are commemorated, and others forgotten. The selective nature of collective remembering allows a group to sustain its core identity over time, even, and especially, in the face of criticism (Billig, 1990; Halbwachs, 1950/1980; Wertsch & Roediger, 2008).

The collective construction of memory is present in both historical and autobiographical memory. As I describe in Chapter 1, Halbwachs (1950/1980) views historical memory as that pertaining to events not participated in directly by members of a group. This type of memory is developed through a combination of written records and commemorative celebrations or remembrances. This form of memory is contrasted with autobiographical memory—memories from group events one personally experiences. Autobiographical memory reinforces group ties when members discuss, and thereby reconstruct, past shared experiences. Both historical and autobiographical collective memory shape group identity through the process of collective remembering (Wertsch & Roediger, 2008), giving social groups such as the accounting profession a specific outlook.

For example, in the present time, Americans lack utterly autobiographical memories of the Civil War. Instead, Americans’ memory of the conflict is constructed via historical documents and monuments, works of art, and commemorative events. Yet, despite the current population’s lack of autobiographical memory of the Civil War, these artifacts of that historical event foster different recollections or memories for different groups within today’s society. In contrast, many adults today personally experienced or witnessed the events of 9/11. They can
remember where they were when word arrived of hijacked planes and smoking towers. When reconnected to those with whom they witnessed or experienced the events, an individual’s memory is aided by other group members in reconstructing that past event. According to Halbwachs (1925/1992),

   It is in this sense that there exists a collective memory and social frameworks for memory; it is to the degree that our individual thought places itself in these frameworks and participates in this memory that it is capable of the act of recollection. (p. 38)

The essence of Halbwachs’ theory is that group members select and construct memories—through collective remembering—that subsequently shape their actions and perspectives. Throughout its history, the collective memories of the accounting profession have been selected and constructed by the influential, elite white men who have held powerful positions within institutions and associations. These collective memories, both historical and autobiographical, have shaped and continue to shape curriculum—the primary means by which students begin to participate in the collective remembering of the profession.

   Accountants are first socialized into the profession via institutions of higher learning where they advance through the accounting curriculum, a first-hand experience later reconstructed via conversations with colleagues and former classmates. The historical collective memory of the profession is also passed down to students through the accounting curriculum as students read textbooks and partake in discussions of accounting history. Like other social groups, accountants collectively remember—or reconstruct—the past in order to paint the profession’s self-portrait, a means of “constructing what kind of people we are” (Wertsch & Roediger, 2008, p. 320). The profession’s historic self-portrait, I argue, is inimical to building a
diverse and inclusive profession as its canvas is stretched over the white racial frame—filled with images familiar to middle- and upper-class white students and largely absent iconography that might speak to the possibilities of accounting for people of color.

**The White Racial Frame**

Feagin’s (2020) theorization of the white racial frame is a foundational tenet of my theoretical framework. Having briefly described Feagin’s conceptualization in the introduction to this study, I now elaborate on the white racial frame and its relevance to my research question. Feagin argues that three key elements of the modern white racial frame date back to the 17th and 18th centuries. He writes:

> Among the important ingredients of this frame are: (1) the recurring use of certain physical characteristics, such as skin color and facial features, to regularly differentiate social groups; (2) the constant linking of physical characteristics to cultural characteristics; and (3) the regular use of physical and linked cultural distinctions to differentiate socially “superior” and “inferior” groups in a social hierarchy. (pp. 53–54)

These three elements are evident in the early European American colonists’ framing of Native Americans, Africans, and African Americans who were stereotyped as uncivilized, unintelligent, dangerous, and savage. These stereotypes were schematized by European social scientists who adapted the feudal cosmology, the Great Chain of Being (also known as the feudal Ptolemic or Elizabethan worldview) (Tillyard, 1943/1959), contorting it to re-establish a ranking of human beings that lapsed during the fall of the house of Ptolemy and the rise of a rational, objective, scientized worldview. In the 1700s, “white North American and European scientific and philosophical traditions were
insistently grounded in influential racial ideas about whites’ biological, cultural, and social superiority” (Feagin, 2020, p. 81). Consequently, the conception of white supremacy or superiority was “scientifically” established by men like English anatomist, Sir William Petty (in the 1670s), Swedish botanist, Carl Linnaeus (in the 1730s), and German medical professor, Johann Blumenbach (in the 1770s).

These men created “scientific” racial categories, outlining each race’s associated physiological characteristics. Whites, or in Blumenbach’s deficit-based term “Caucasians” (Smedley, 2007, p. 172), were placed atop the racial hierarchy and Africans were placed at the bottom. Feagin (2020) contends that these socially constructed racial categorizations were “designed to rationalize the subordination of indigenous and African peoples” (p. 63)—confirmation of Coates’ (2015) argument that “race is the child of racism, not the father” (p. 7). By pointing to early U.S. treatises, Feagin (2020) reveals and theorizes the historical origins of current-day, anti-Black racist stereotypes of Black criminality, family disorganization, sexualization of the Black body, and the reinforced, contrasting belief in white virtuousness—stereotypes and deficit-based thinking that persist today in ways subtle and overt. These men’s “rational, objective, scientific” elevation of whiteness—a label not then applicable to Catholics or eastern and southern Europeans—became a critical component in the rationalization to dehumanize Black people, a move made by leveraging the epistemic weight of objective science. For example, Feagin argues the term “white” was principally developed and arose as a categorical antithesis to “Black,” a category constructed purposefully for dehumanizing “the other” into the pejorative group “non-white.” According to Feagin (2020), “Africans and African Americans were early viewed in colonial laws and in other ways as the
personal *property* of European Americans” (p. 59, emphasis in original). The early white racial frame helped provide justification for the kidnapping and enslavement of and brutality perpetrated upon Africans as well as the ensuing extraction of white wealth (both for individual gain and for growth of empire) from stolen Black bodies.

Feagin (2020) maintains the white racial frame was purposed to elevate Europeans and European Americans above indigenous Native Americans and people of African descent. The white racial frame’s epistemic and ontological power then was cleared to emerge as the dominant mental model of race during the 17th century and became increasingly scientifically “verified” in the century that followed. For those who believe themselves to be white, the white racial frame imbues an unrivaled sense of moral superiority that leads to the dehumanization of people of color, even among the founding fathers of America. Thomas Jefferson, in the *Declaration of Independence*, refers to indigenous Americans as “merciless Indian Savages” who kill women and children; George Washington, in a letter written to his friend, argues in favor of war to prevent the colonies from becoming “tame and abject slaves, as the [B]lacks we rule over with such arbitrary sway” (as cited in Feagin, 2020, p. 79).

This racialized view of the world was firmly in place by the time of the American Revolution and served as the underlying ideology—to use the language of Hebdige (1979/2002)—“firmly sedimented” (p. 11) and thriving *beneath* the consciousness of the aborning profession of accounting, as evidenced in the discourse presented in historical accounting texts. And yet, this firmly sedimented racial frame is not simply a thing of the past. The Great Chain of Being yet abides—and in astonishing detail. Feagin (2020) notes that this “old hierarchical notion has continued over the centuries as a more or less
conscious cultural model” (p. 106) resulting in present-day claims of white virtuousness whether due to white claims of “color blindness” or a claimed lack of ancestral slaveholding. Historic anti-Black stereotypes and imaging continue to shape the racial frame of many white Americans.

**Conceptual Analysis**

Some form of accounting has been in existence since the emergence of the written word. In fact, there are some who maintain that writing itself may well have been the invention of accountants (Gleeson-White, 2011). While the act of accounting is ancient in origin, the seeds of modern-day professional accountancy in the U.S. are relatively young. Based on my analysis of the key accounting texts outlined in Chapter 3 as well as other selected sources, I submit three major analytic claims I pursue and evidence within this chapter: (a) the accounting profession has historically accommodated and/or promoted a white racialized view of the world resulting in a professional identity inimical to diversity and inclusion; (b) the modern profession was born of racial capitalism, which continues to inform what it means to “think like an accountant”; and (c) the lack of historical perspective in accounting curricula at colleges and universities and common accounting pedagogies simply reproduce the anti-Black racial status quo. After detailing each of my analytic claims I evidence and explore how and why white racial identity and collective remembering systematically have affected accounting education’s ability to produce a diverse, inclusive profession—and, indeed, the unlikelihood that accounting’s present path will ever deliver the profession’s professed desired “diversity.” I first introduce my claims by including background information in order to situate each of my analytic claims within relevant historical context.
White Supremacy and Professional Identity

The earliest known systems of accounting can be traced to ancient Mesopotamia, Egypt and Central America (Baladouni, 1979). In ancient Egypt, taxation and international trade required accounting and accountants. Karenga (1993) writes of ancient Egypt’s contribution to both African and human civilization in the areas of spirituality, agriculture, crafts and professions, surgery and medicine, as well as mathematics. In discussing the system of accounting in ancient Egypt, particularly as accounting relates to taxation, Carmona and Ezzamel (2009) find, “harvest-tax assessment was a function of two variables: the area of land and its quality (fertility), with tax liability being the product of multiplying land area by the appropriate tax bracket for that type of land” (p. 82). In addition to taxation, the ancient Egyptians engaged in international trade, as did other African, Middle Eastern, and Asian nations.

Around 500 B.C., Egypt developed an extensive trade relationship with Ethiopia. The Ethiopians had trade relations with the Greeks, Persians, and Indians (Karenga, 1993). Two hundred years before the Egyptian and Ethiopian trade relationship was established, the resource-rich kingdom of Ghana emerged and began to acquire vast wealth through trading salt and gold, and levying import and export taxes. A subsequent African empire, Mali, arose around 1230 A.D.; its first emperor intended for his capital to be an important trading hub and financial center (Karenga, 1993). The Malian empire’s most celebrated king, Mansa Musa, is well-known for his pilgrimage to Mecca and Medina, the two holy cities in modern-day Saudi Arabia. In order to pay for his trip and to provide gifts for the rulers of lands through which he traveled, Musa’s caravan contained “80–100 camel loads of gold dust” (p. 106). With that much gold dust in tow, Musa undoubtedly assigned individuals whose charge it would have been to maintain a record of those goods distributed during the trip, in typical stores-accounting fashion.
According to Littleton (1933/1966), individual wealth was largely stagnant in ancient times, bound up in palaces and masses of property, and the stores-accounting systems utilized provided an individual or the state nothing more than a status of what property was available. The modern-day conception of “profit” had yet to be invented. Even with an accounting system less sophisticated than our modern-day practices, the Moorish empire, beginning in northern Africa and expanding into southern Spain, brought the Spanish out of the Dark Ages. Karenga (1993) states, “At a time when even European kings could not read or write, and 99% of Christian Europe was illiterate, the Moors made education universal….the Moors gave Spain more than 70 public libraries, built Spain seventeen famous universities” (p. 113). These early African civilizations employed accounting systems and assigned individuals to keep track of their great wealth—individuals who, today, we would call accountants. And yet, in spite of their significant contributions to human civilization, Africans would later be referred to as savages, a label first applied to the Irish and subsequently to Native Americans.

When speaking of Native Americans, Feagin (2020) writes, “Much colonial language describes the Indians as ‘wild beasts’” a worldview “that animalized [Native peoples] and placed them well down the great-chain [racial] hierarchy’ (p. 56). White (1978) maintains that the concept of wildness was used to “designate an area of subhumanity that was characterized by everything they hoped they were not”—a political move White refers to as “self-definition by negation” (p. 152). The social dichotomy of wildness/savagery and civilization/humanity dates back to the early English attempts to colonize Ireland (Smedley, 2007).

While Colombus was “exploring” the New World for the Spanish empire at the end of the 15th century, the English were attempting forcibly to colonize the Irish who continued to resist the English even throughout the 16th and 17th centuries. According to Smedley (2007), the
conflict was “between two very different lifestyles, two different views of the world, two different value systems, two different sets of problems and solutions for them” (p. 56). At conflict were Irish pastoralism and Catholicism versus English Protestantism, farming, and commerce. One major point of conflict were differing views of private property—a concept and practice devalued by the Irish while, in steep contrast, the law of property served as the very foundation of English society. Ultimately, Smedley writes, “it was the invention in the English mind of the Irish ‘savage’ that made possible the development of policies and practices that could be perpetuated for gain, unencumbered by reflections on any ethical or moral consideration” (p. 63). The savage was subhuman and, therefore, subjugation and mistreatment—for wealth-building purposes—were justified.

England considered itself the cradle of civilization—a civilization it desired and deserved to export through imperialism and settler colonialism according to the Divine Right of Kings—the political doctrine of monarchical autocracy—kingly power sitting close to God atop the racialized Great Chain of Being. As such, those opposed to colonization were, by this “commonsense” ideology, at best, less civilized, at worst, savage. Rejecting the Divine Right of Kings made the savage godless and immoral. “Savages” were also considered uncivilized, lazy, and superstitious—a direct afront to an enlightened, rational, scientized worldview. Smedley (2007) contends that “the savage came to embody all those repulsive characteristics that were contrary to English beliefs, habits, laws, and values” (p. 63). This ideological framework was called upon to justify every action of the British, even the killing of Irish people. However, the failure to acquire complete control over Ireland led the English to focus greater attention on opportunities in the New World, “where the Spanish had profited greatly from the slave labor of the native population and imported Africans” (p. 64)—“imported” being quite the euphemism.
It did not take long for the English to make a connection between the savage Irish and the Native Americans, since both groups possessed worldviews that, in the eyes of the English, meant these groups had little regard for the English concept of “private property”—an integral component of “civilized” society; indeed, without private ownership of property, the tools of the accounting profession effectively are rendered moot. The English creation of “savage” peoples allowed for the labeling of certain groups as scientifically and socially inferior. Smedley (2007) argues that the “English arguments for embarking on the enslavement of Africans rested on the same issues of religion and ‘savagery’ that they had applied to the Irish and the Indians” (p. 115). In the 1690s, stereotypes of African inferiority were of sufficient public acceptance—meaning they were widely enough held—that they were present in the laws of some American colonies. Feagin (2020) describes laws in which people of African descent were stereotyped as wild, savage, uncivilized, dangerous, and criminal. While ancient African societies contributed richly to human civilization, in the structure of the white racial frame Africans were placed at the bottom, solidifying Africans’ placement as the new savages.

The classification of “superior” and “inferior” people groups—savage and civilized—the third element in Feagin’s (2020) theorization of the early white racial frame—grew to become the underlying ideology of the accounting profession during the early 20th century. An analysis of Brown’s (1905/2004) work exposes the profession’s underlying racial ideology. In his book, commissioned as part of the 50th anniversary of the incorporation of accountants in Scotland, Brown begins by describing the evolution of numbers and arithmetic. He writes, “How the process of numbering did begin can only be conjectured from the habits of those lower races who are still uncivilised” (p. 3), and “It is abundantly evident from the narratives of travellers that the majority of savage races learned to make use of their fingers and toes in helping them to count”
In contrast, Brown contends that a superior system of numeration developed “gradually…among civilised nations” (p. 14) in the Western world. Worthington (1895/1978) who, like Brown, wrote during the infancy of the modern-day accounting profession claims, “Enough has been written to show that Accountancy has spread to all quarters of the civilised world” (p. 104, emphasis added). The presence of this language in late-19th- and early-20th-century accounting history texts reveals the continuing influence of the white racial ideology used to justify the dehumanization of people of color and aided in the expansion of the British empire during the 17th and 18th centuries.

I maintain the profession’s desire for accountancy to be made up only of “civilized” people has never wavered and whiteness has always defined the characteristics of the “superior” practitioner, establishing the boundaries of inclusion and exclusion. Gow and Kells (2018) describe the first century of professional firms as “gentlemen’s clubs in their atmosphere and décor” (p. 88), an appropriate aura given white men’s “wish to have their money…dealt with by [white] gentlemen” (Macdonald, 1995, p. 31). In the latter half of the 19th century, accounting firms required their members (all men, of course), to display the sartorial splendor earned upon entre into the profession: top hats and tailcoats (Gow & Kells, 2018). Unsurprisingly, lengthy apprenticeships were structured so as to exclude “those of more dubious social origins” (Miranti, 1990, p. 31)—those of “lower” classes and “lower” races. In the 1880s, the American Association of Public Accountants (AAPA) maintained and promoted the superiority of Anglo-Saxon culture (Miranti, 1990) and there were many attempts, by various associations, to “align the social status of members with those of their clients and other social elites” (Poullaos, 2009, p. 255). This desire was reflected in the neo-Baroque design for the headquarters of the Institute of Chartered Accountants in England and Wales (ICAEW), completed in 1890. Its design was
intended both to represent the cultural sophistication of the British empire and to elevate the status of the accounting profession. According to McKinstry (1997), everything about the design and furnishings was intended to “aggrandize” the profession—as was the goal of the first International Congress of Accountants.

Held in 1904 at the World’s Fair in St. Louis, the first International Congress of Accountants upheld the white racial order, even amidst its internal scuffles. Carey (1969) writes that the Congress was the “outstanding event of the first 20 years” of the profession (p. 49). The British influence in the American profession was so strong that even though some Americans held negative views of Englishmen, “if any real and important accounting work had to be done, it would…be given to the foreign-trained accountant” (p. 49). While this created some contention at the Congress, it was still attended by men from England, Scotland, Canada, and America (Brown, 1905/2004). For three days in September, the profession met and discussed papers. The opening address for the Congress was given by the president of the fair who emphasized the presence of “every civilized country on the globe” and the fair’s representation of “many primitive races,”—i.e., savages—while one presenter emphasized “how the Saxon race had always been characterised by being honest and straightforward in its dealings” (Samuels, 1985, p. 102). A fitting context for this Congress on the profession, at the World’s Fair white supremacy was on full display—as were over one thousand colonized people (Roediger & Esch, 2012).

According to historian Walter Johnson (2020), “the overriding message of the fair was about consigning the ‘savage’ past to the future progress of ‘civilization’” (p. 208) and the whole spectacle spoke of the “character of imperial whiteness” (p. 210)—a character also representative of the accounting profession and from which its modern-day identity has grown. Present at the
fair were men who were and would become instrumental in the status-building efforts of the profession, men like Robert H. Montgomery, Arthur Lowes Dickinson—who proposed the Congress be held “as part of the Louisiana Purchase exposition being organized in St. Louis by one of his firm’s clients” (Miranti, 1990, p. 65)—Elijah Watt Sells, and George O. May, who, after the stock market crash in 1929, would become chairman of a special AICPA committee on co-operation with stock exchanges that would set the stage for a significant portion of the profession’s future.

Figure 2: Group including officials of 1904 International Congress of Accountants at St. Louis. Seated, far left, George Wilkinson; second from left Robert H. Montgomery; center Arthur Lowes Dickinson; standing rear, far right, George O. May. Photo source: Carey (1969).

By the 1920s, accountants continued to be recruited from British firms as the American profession searched for experienced bookkeepers. Carey (1970) describes the attitude of many
seasoned accountants from this era who “felt a man didn’t have what it took to be a good auditor unless he was rugged enough to work all day and all night and all the next day without sleep” (p. 220)—a “virtue” seemingly possessed only by white men imbued with “frontier”-like hardiness, and a professional discourse that seems conveniently to deny wholesale the back-breaking, spirit-breaking work of chattel slavery. While expressed in the 1920s, this “survival of the fittest” image of U.S. professional is still present today and it is still an assumed and desired characteristic of white men—a characterization rife with patriarchy and ableism. As Enofe (2010) recounts, “CPAs are known for working long, arduous hours which are not as desirable to Generation Y in general, and African-Americans in particular” (p. 162); the value of “work drudge” attributes are evidently not embraced by more-recent U.S. generations. Anti-Black stereotypes regarding laziness and lack of work ethic still inform contemporary racial views and “virtuous” qualities attributed only to whiteness continue to shape professional identity and one’s worth in the professions.

In the 1930s, the belief in white cultural and social superiority shaped the image of the profession. Carey (1979) met with CPAs in San Francisco in 1931 and reported that they were “as sophisticated, as well-informed, as cultured, and as self-confident as any I had met anywhere” (p. 57). These characteristics were foundational to early professional identity and stood in direct contrast with anti-Black stereotypes claiming inherent lack of intelligence and civility. At the time of Careys’ (1969) trip to California, there were more than 13,000 CPAs in the United States, of whom only five were Black (Hammond, 2002). Shortly thereafter, many men went abroad to fight in WWII, opening an important opportunity for white women to enter the profession.
White women had long been excluded from the profession, much like people of color; however, wartime necessity partially dismantled the profession’s misogynistic stronghold—“diversifying” while simultaneously keeping profession’s exclusionary whiteness intact. Indeed, in the late-19th and early-20th centuries, the profession fought to preserve its aggrandized image by protecting its whiteness and its majority maleness. Both Brown (1905/2004) and Worthington (1895/1978) note concern among the profession’s male members with the “invasion” of women into the profession—a pejorative they collectively employ. And yet, by 1940, there were 175 women CPAs in the United States, representing approximately 1% of the profession. Today, women represent 42% of CPAs at U.S. firms, while Black CPAs represent only 2% (AICPA, 2019). Despite the significant increase in the number of white women CPAs, white men still represent 77% of partners at U.S. firms (AICPA, 2019). As Gow and Kells (2018) argue, there is “a certain type of maleness [that] has long been part of the [large firm] wallpaper” (p. 89). The inclusion of white women and continued underrepresentation of Black men and women reflects the profession’s inability—moreover its apparent unwillingness—meaningfully to stray from its deep historical roots in white norms, privileges, and behaviors.

In speech and dress, the profession has long held conformity as the goal rather than diversity. In 1948, a Journal of Accountancy article complained that accounting graduates did not have “adequate command of written and spoken English” (Van Wyhe, 1994, p. 59). This undoubtedly implies the use of “proper” English—i.e., white English—any other form of speech simply would not be accepted. This elevation of white speech patterns represents, as Feagin (2020) contends, the white racial frame’s breadth and includes the view that only English—and a particular type of English—should be spoken in U.S. firms. By 1950, and in alignment with segregationist U.S. practices, accounting firms sought uniformity in all areas for its members.
According to Gow and Kells (2018), “conformity was the order of the day. Even small deviations were pounced upon” (p. 92). At one U.S. firm, accountants were expected to wear “a felt hat from Labor Day until Memorial Day, and a straw hat after” (Toffler, 2003, p. 28). Collective remembering had produced an almost cubist self-portrait with hard, rigid, white lines delimiting professional identity, epistemology, and ontology.

At the close of the 1950s, the inclusion of accounting in the college curriculum was challenged by the reports sponsored by the Ford (Gordon & Howell, 1959) and Carnegie (Pierson, 1959) foundations which labeled accounting as too vocational for higher education and resulted in a doubling-down of the profession’s status-enhancement efforts. According to Carey (1979), these reports forced the profession to demonstrate its “sufficiently high intellectual quality” (p. 226) and upset many accountants as it seemed “years of status-building evaporated overnight” (Van Wyhe, 1994, p. 82). The result was Roy and MacNeill’s (1967) AICPA-commissioned study of CPAs’ common body of knowledge in which the authors maintain that accounting was “a product of more organized, more civilized society” (p. 43). Furthermore, they expressed “the hope that tomorrow’s CPAs will be cultivated,”—i.e., “civilized”—people who possess knowledge of literature, music, and art, that was and is the “[hallmark] of cultivated men and women” (p. 14) and which again reinforced the privileging of white, European knowledge and beauty sanctioned by Empire. Roy and MacNeill’s report, intentionality aside, served to reiterate the Great Chain of Being, establishing a hierarchy—a feudal taxonomy—of persons based on their level of cultivation or civilization—and the literature, music, and art associated with those who claim to be the most civilized.

The sophisticated, gentlemanly, cultured image of an accountant promoted by the profession was absent any mention of racial or ethnic diversity. Roy and MacNeill’s (1967)
Horizons for a Profession was published the same year as the Loving v. Virginia (1967) decision and the Newark and Detroit race riots, and a few months before the Orangeburg Massacre and the assassination of the Rev. Dr. Martin Luther King, Jr.—a time when Black CPAs represented a mere 0.1% of the profession (Hammond, 2002). According to Carey (1970), Ralph E. Kent was the first AICPA president to encourage the inclusion of people of color when he assumed office in 1968, charging firms to provide jobs for “members of minority groups” (p. 393). However, this happened at a time when the elitist values of accountants were upheld as “gentlemanly, aristocratic, and paternalistic” (Cooper & Robson, 2009, p. 288), and situated firmly within white norms. White cultural and social superiority were still the privileged order of the day and described those whose cultivation, presence, and “native abilities” were sought (Roy & MacNeill, 1967).

Many American accounting firms inherited the status-seeking compulsions of their Scottish and English ancestors. Montagna (1974) recounts stories of entering such firms through heavy, wooden doors and describes the arty ambiance of the requisite reception room with its abstract paintings and upholstered chairs and sofas. His interviews with accountants at these firms reveal the unwritten rules of conservatism in dress, social behavior, and politics, as well as constant maintenance of professional appearance and the suppression of one’s personality attributes (Montagna, 1974). Such unwritten but keenly policed rules form the hard lines of the profession’s self-portrait and are drawn to ensure that “clients [see] what they [expect] to see in an accountant” (Gow & Kells, 2018)—someone who already possesses the sophistication and presence defined by and representing the interests of white culture.

Even as people of color began to gain a foothold in the profession during the 1970s and 1980s, the white racial frame maintained its dominance by pushing back against federal
Affirmative Action accords. White aversion to the program stemmed from fear—fear of losing wages and employment and, more importantly, fear of losing the profession’s normalization of whiteness. Hammond (2002) shares the story of a retired partner who decried diversification in 1981, stating that accounting used to be “a gentleman’s business…. Now it’s like the UN” (p. 130). In other words, the historically white profession had been—in Worthington (1895/1978) and Brown’s (1905/2004) words—“invaded,” and invaded by something savage. And yet, in the 1980s, Black CPAs only represented approximately 1% of the profession, which was nothing at all like the United Nations. Even today, Feagin (2020) describes how many white Americans believe that “reverse racism” is not only a real thing, but that it continues to be a significant threat to the livelihoods and opportunities for white people, particularly white men. This useful fiction obfuscates the monumental historic systemic privilege from which white people have long benefited (Applebaum, 2003) and serves to perpetuate the inequitable status quo.

Accountancy’s raced and classed boundaries. The persistent belief in white cultural and social superiority was and is “shrouded in a ‘common sense’ which simultaneously validates and mystifies [it]” (Hebdige, 1979/2002, p. 12). Colonialism and centuries of racial capitalism (Robinson, 1983/2021) supported and magnified by the white racial frame create a system in which economic value (wealth) is unjustly funneled to those in the upper-classes of white society (Shapiro, 2004). In the 17th and 18th centuries, accounting for and protecting this wealth was the responsibility of colonial bookkeepers and, eventually, as the wealth was passed through generations, the task was turned over to the newly minted accounting profession in the second half of the 19th century (Braverman, 1974/1998).

At that time, the profession—an association of middle- and upper-class white men—set out to improve and secure its status within society, creating norms and ways of being to which
elite white society could relate, norms that exemplified the “superiority” and “civilized” nature of whiteness. The ardent belief in the virtuousness of this type of capitalism was the medium mixed into the classist paints used in the profession’s self-portrait—the collective construction of “what kind of people [accountants] are” (Wertsch & Roediger, 2008, p. 320)—and though this reality may have faded from the collective memory of the profession today, it continues to underlie and inform the ideology of what it means to be like and to think like an accountant, sitting just underneath the surface as a *pentimento* in the painting.

Accounting’s permanent mold and means of configuration and socialization are the norms and “respectability” of whiteness—“a racialised as well as a classed boundary marker” (Gardner, 2007, p. 59). A raced, classed boundary marker is evident in Roy and MacNeill’s (1967) *Horizons* when the authors claim, “The native abilities of those who comprise the profession, their imagination, judgment, cultivation, presence, their inherent qualities as professional men and women must be sufficient to command both self-respect and the respect of those served” (p. 33). Such so-called native abilities and inherent qualities that lead to “respectability” continue to comprise the racialized and classed expectations of accountancy to this day. Toffler (2003) even writes of a white colleague who had to change his hair, lose his beard, and don shoes with laces in order to conform to accounting firm expectations—expectations that meant “you needed to change your soul” (p. 45), a Faustian bargain no one should ever have to make to ensure entry or membership.

If this can be a challenging task for some white individuals, it is likely much more arduous for Black accountants who are in essence forced to “[work] their identity to be more acceptable in this white space” (Lewis, 2020b, p. 62)—a white space where deficit-thinking is the norm rather than the exception; indeed, the profession is built upon that very foundation. I
argue it is time for the profession to undergo a professional ethical reckoning, to move on from asking what others think of its self-portrait and instead engage in some difficult self-critique—evaluating the use of line, color, space, and light and analyzing the themes that emerge, asking ourselves “What is this portrait doing?” and “What response are we hoping for?”

**Thinking Like an Accountant**

The seeds of the U.S. accounting profession were not merely planted in British colonial soil, they were fertilized by British racialized capitalism. The brutal theft and forced importation of African “savages” to colonial shores via the middle passage signifies the British empire’s evolution of racialized capitalism, a form of capitalism where one racial identity group extracts economic value from another—the subjugated—racial identity group (Robinson, 1983/2021). Many western European nations initially viewed the African continent as offering a significant trading opportunity. When trade relations failed to yield all the natural resources they desired, they transitioned from diplomacy to violent practices of settler colonialism. Of European invaders, Williams (1987) writes, “they took over areas of trade”—referring to coastlands—“that allowed easy contact with their homeland” and, as a result, “Black Africa was thus hemmed in and effectively cut off, commercially and otherwise, from the rest of the world” (p. 54). These coastal footholds were secured, according to Williams, because African countries “had what the world wanted most: gold, diamonds, ivory, copper, iron ore, and themselves” (p. 55). Given the evolving white racial frame, the British and others considered the violent theft of resources and peoples from these “inferior” and “savage” social groups not only just and reasonable, but, akin to the Divine Right of Kings, and therefore ordained by God.

The white racial frame grew in evil and complexity over time, yet remained deeply rooted in the savage/civilized dichotomy, and in the privilege of the white, European world to
name who and what was assigned to each characterization. Feagin (2020) notes that “a fully developed negative inferiorization of Africans did not emerge until…the extensive North American colonization and their encomapnying enslavement” (p. 57). According to Greer and Neu (2009), colonialism is comprised of three key components: “the settlement of indigenous lands from a distant territory; the exploitation of resources of those lands; and the subjugation of indigenous ‘others,’ supported by ideological formations of indigenous inferiority” (p. 471). To successfully achieve these three ideals and to expand racial capitalism, British colonialism required control, and control required recordkeeping. Therefore, the full development of the white racial frame, though incremental, proved crucial to the success of British colonialism and the expansion of the accounting profession.

Plantations provided the most significant proving grounds for the development of accounting and reporting. While Yamey (1949/1978) and Baxter (1956/1978) both question the proliferation of Venetian double-entry accounting among colonial merchants—with few exceptions—neither includes a discussion of plantation accounting. Instead, Baxter argues that the purpose of colonial bookkeeping was to facilitate barter, which, he suggests in stereotypical terms is today “apt to call up mental pictures of a savage trying to swap a pig for a spear” (p. 273). Yet, it was accounting that served as the underlying administrative apparatus supporting Britain’s violent colonial efforts. Rosenthal’s (2018) important work, Accounting for Slavery, illustrates, quite vividly, Anderson-Gough’s (2009) argument that before the birth of accountancy’s modern profession “the activity of keeping accounts was performed by those educated and trained within the institutions of religion, monarchy, and empire” (p. 299). While religion and monarchy played an historic role, it was empire that served as the educator of clerks and bookkeepers in the 17th and 18th centuries, an empire built upon violent white supremacy.
The anti-Black core of the white racial frame was fully in operation by the 18th century and that frame dictated the practices necessary violently to convert African peoples into European and American property. By the year 1700, people of African descent were widely stereotyped as unintelligent, uncivilized, immoral, lazy, oversexed, and having disorganized families. As a result, African people were easily reframed as human property, subsequently valued and classified by colonial bookkeepers. During the 18th century, British businessmen who were engaged in slave-based agricultural endeavors in the Americas, “returned to England and Scotland, leaving their holdings under the supervision of local attorneys” (Rosenthal, 2018, p. 42). These attorneys, rather than being concerned with legal matters, were in charge of administration and recordkeeping. When plantation owners returned to Britain, they desired to continue managing their “properties” from across the Atlantic. As a result, accounting and reporting evolved to meet absent plantation owners’ needs.

Accounting became the chief means by which the plantation owner was able to “see without being seen”—an outworking, and a literal one at that, of Benthan’s Panopticon design (Hoskin & Macve, 1986, p. 128). Many plantation accounting manuals emerged in the 1700s to educate on this very purpose. Rosenthal (2018) notes that these manuals were created “to facilitate the transition to long-distance management” (p. 43). Various types of plantation accounting manuals were carried by bookkeepers as they traveled back and forth across the Atlantic. In fact, plantation bookkeepers were some of the first accounting professionals to use pre-printed journals and forms. These written records and financial reports were essential to the racialized capitalism of British colonialism. According to Rosenthal, “written records tied the whole system together. From the attorney’s desk—or the proprietor’s across the Atlantic—a hierarchy of reports made many layers of managers and laborers easily visible” (p. 45). These
reports and the distance over which they traveled “facilitated abstraction, enabling men, women, and children to be seen as little more than inputs of production” (p. 70) and reduced human beings to numbers, reflected merely as tics on a ledger. These men, women, and children were, at that time, after all, merely the “property” of plantation proprietors, subject to observation and punishment when records made visible their inefficiencies—inefficiencies which oftentimes were slaves’ only means of resistance.

Colonial bookkeepers were charged with accounting for the productivity of and punishments assigned to human “assets.” When enslaved people were punished, the details of their discipline were documented in pre-printed punishment record books (Rosenthal, 2018). While Miller and O’Leary (1987) make a compelling case for the influence of early-20th-century industrial psychology, scientific management, and cost accounting in the subjection of “the individual to an increasingly detailed form of observation and scrutiny” (p. 243), their claim that standard costing was a novel step for accounting in making personal inefficiencies clearly visible is contradicted by an analysis of plantation accounting. Long before the creation of standard costing and budgeting, plantation owners had already tracked, as Miller and O’Leary describe of 20th-century firms, “the deviations of the person from a norm” (p. 262). In truth, slaveholders utilized scientific agriculture, and the corresponding techniques of scientific management, decades before Frederick Taylor published his 1911 book *The Principles of Scientific Management* (1911/1915).

The practice of extracting production from Black bodies and counting the resulting wealth would be refined as plantations moved westward and cotton replaced tobacco as the most important crop in the economy during the 19th century (Johnson, 2013). Yet, by 1775, enslaved people represented 20 percent of the population in the U.S.’ thirteen colonies. According to
Baptist (2014), “The commercial sectors of the northern colonies depended heavily on carrying plantation products to Europe” (p. 4). Though opposition to slavery existed throughout the history of British colonialism, such opposition was woefully insufficient to meaningfully challenge, much less overcome the weight and power of economics and the dominance of the white racial frame, a reality persuasively documented in Baptist’s work.

The British empire produced accounting manuals from which prospective bookkeepers and clerks could learn and provided opportunities for them to gain experience. Rosenthal (2018) states, “Many young men migrated from Europe to the islands and from the islands to North America, bringing the experience of West Indian slavery with them. Among these, a disproportionate number became clerks and bookkeepers” (p. 75). The exportation of white accountants to British colonies would continue throughout the 19th century (Annisette, 2012; Poullaos, 2009). Migration was necessary due to the anti-literacy laws present in many Southern states prohibiting “a slave, negro or person of colour to transact business for [plantation owners]” (Williams, 2005, p. 15). Traveling accountants certainly helped to shape the bookkeeping practice in the Northern and Southern colonies. By the time of the American Revolution, colonial bookkeeping and bookkeepers were a product of the inextricable relationship and historic bond between racialized capitalism and the white racial frame.

Colonial bookkeepers were charged to be a model of civility or “respectability.” They were to be: gentlemen, sober and discreet, prudent and disciplined, capable and honest (Carruthers & Espeland, 1991; Rosenthal, 2018), although given their living came from chattel slavery, such respectability lacked precipitously in moral forebearance. One could argue that all British men considered “respectable” in British and early American societies were expected to possess some measure of these characteristics as they separated the “civilized” from the
“savage.” For bookkeepers, however, these qualities were required; these qualities were imagined to indicate trustworthiness in a person charged with accounting for a rich man’s economic affairs. They represented the early ingredients of gatekeeping accountancy’s professional identity that would mature over the next century and lead to the emergence of the modern accounting profession. They also symbolized and supported the exclusionary notion of white virtuousness as “lower” races were constructed to possess undesirable, contradictory traits. Africans, in particular, were constructed by whites as incapable of fulfilling the expectations of bookkeepers as, per Linnaeus’ racist hierarchy, Africans were considered indolent and negligent, among other unvirtuous characteristics (Smedley, 2007). Bookkeepers were to be “respectable” gentlemen whose primary duty was to the numbers.

The “neutrality” demonstrated by plantation bookkeepers, dutifully tracking the productivity and value of violently enslaved people, represents the first fruits of an accounting ontology—a way of being or thinking—that asserts independence and objectivity as a virtue, maintaining a separation between the accountant and that for which one is accounting or auditing. According to Roediger and Esch (2012), those people of African descent who were enslaved within British and American colonies were regarded “as both a working asset and as an animal” (p. 41); the British saw no paradox in this dichotomy. On many cotton plantations, the productivity and value of enslaved people was accounted for using Thomas Affleck’s 1847 New Edition of the Cotton and Plantation Record and Account Book (n.d.), a manual that would be published for the following 20 years (Johnson, 2013). A Scottish immigrant, Affleck came to the U.S. after working as a bookkeeper for the bank of Scotland (Rosenthal, 2018). His manual included forms for tracking the daily productivity of enslaved people and for valuing enslaved people at year’s end, alongside valuing livestock and farm equipment (Heier, 1988). Affleck is
also credited with inventing ways economically to depreciate those enslaved people (Roediger & Esch, 2012). The use of accounting violently to exploit people for gain is not, however, limited to this arena or era of U.S. history.

Most historians of the American accounting profession begin with the profession’s organized emergence at the end of the 19th century due to rapid economic growth resulting from the Industrial Revolution—occasionally providing a brief aside related to the 14th-century origins of the Italian method of bookkeeping (Carey, 1969; King, 2006; Littleton, 1933/1966)—and neglect its foundation in the white supremacy and racialized capitalism of British and American colonialism. Even if one starts a history of the accounting profession in the mid-19th century, there is no shortage of historical occurrences of violent exploitation and their absence in the discourse related to the profession’s evolution is immoral and condemnable. The most pointed example of this silence entails one of the Industrial Revolution’s most significant industries and the focus of much conversation in accounting histories: the railroad.

Like slave-harvested cotton, which had been the most significant sector of the global economy in the first half of the 19th century (Johnson, 2013), the railroad comprised 40 percent of the U.S. economy by 1880 (King, 2006), advancing the progress of accounting through racialized capitalism. The railroad was, at one and the same time, the means of expanding the status of the accounting profession and expanding exponentially the violent exploitation of people of color. According to King (2006), American and European investment in the expanding infrastructure of railroads resulted from the financing needs of railroad companies. These investments led to the growth of financial reporting, as those investing from a distance desired information with which to analyze the performance of their investments. This desire to “see without being seen” (Hoskin & Macve, 1986, p. 128) was, in effect, as previously argued, merely
an evolution of the practices of transatlantic plantation owners and—like the violently exploitative nature of plantations—the railroad was largely built through violent exploitation of people of color.

Railroad companies owned enslaved peoples and forced races and nationalities to compete against each other in the hope of amassing wealth for some of the nation’s most successful, notorious robber-baron monopolists. For example, the South Carolina Canal and Railroad Company had $76,238 of human “assets” on its books at the end of 1857 (Rosenthal, 2018). In its race to complete the transcontinental railroad, the Central Pacific Railroad horribly exploited hated and maligned Chinese people brought to the U.S. as its labor force (indeed, the origin of U.S. practices of “sundown towns” arose not as a practice against Black people, but as racially motivated policy arising from hatred aimed against Chinese railroad workers) (Loewen, 2005). According to Roediger and Esch (2012), “there could be no separation between the race to lay track and the racial management of those laying it” (p. 73). After emancipation, the freedpeople engaged in presidentially obstructed attempts to acquire land of their own. Having been denied, many were forced, instead, to continue farming the lands upon which they were formerly enslaved. These freedmen-turned-sharecroppers were not only financially exploited by white landowners, as I evidence in Chapter 1, but a large portion of the money they earned and placed in the government-run Freedman’s Bank was invested in risky transcontinental-railroad bonds. Levy (2012) documents how the “freedpeople’s savings, in however miniscule fashion, contributed to the westward rush of a triumphant, industrializing American capitalism” (Levy, 2012, p. 133). The exploitation of people of color by railroad companies and out-and-out theivery of their wages dramatically served white efforts at economic elevation and
accumulation, all the while representing the continuation of the white racial hierarchy in American society—what Roediger and Esch (2012) term “whiteness-as-management.”

Formerly enslaved men and women sought control over their own lives—even in the midst of unjust sharecropping practices—but encountered the paternalistic U.S. finance industry which colluded to limit their economic freedom and opportunity. According to Garrett-Scott (2019), the Freedman Bank’s “all-white trustee board made decisions about [B]lack [people’s] capacity to make investments, handle credit, and take risks with their money because the trustees [decreed B]lack [people] could not make such high-level economic decisions” (p. 26). The Bank steeply restricted freedpeople’s ability to borrow money and required tellers to ask about the purpose for all withdrawals in its largely successful attempt to “manage [B]lack people’s money” (Garrett-Scott, 2019, p. 21). This racist, paternalistic attitude and denial of the innate intelligence of Black freedpeople—a natural byproduct of the white racial frame—continued well into the early 20th century. Numerous efforts by Black people to open U.S. banks, while successful for a time, were largely wiped out by the subsequent economic depression of the 1930s.

This oppressive, racist confluence of accounting, exploitation, and railroad expansion is largely absent from the U.S. collective memory and resulting professional identity of modern-day accountants, limiting practitioner understanding of the profession’s historic role in supporting violently racialized capitalism. In 1897, the University of Chicago offered a course in Railway Accounting taught by Henry Rand Hatfield, who would later become the first full-time accounting professor in the United States. Elijah Watt Sells, a founding partner in one of the oldest U.S. accounting firms and the namesake of the prestigious national award given to the highest scoring CPA examinee, gained his initial experience doing accounting for Midwestern railroads—finishing his private career with the Colorado Midland Railroad (Carey, 1969). In
addition, as Flesher, Previts, and Samson (2017) highlight, many other accountants who joined Haskins & Sells—and likely other firms as well—gained their initial experience working for railroads, cutting their professional teeth in oppressive, patriarchal, racist practices. And yet, while the economic benefits arising from the expanding U.S. rail system accumulated in the portfolios of white investors, Black Americans, particularly men, were largely kept in positions subservient to white men and women.

The most widely discussed relationship between Black labor and railroads is likely related to the Pullman Palace Car Company and its hiring of numerous Black men to serve as porters—attendants in the Pullman Company’s sleeper cars who waited upon white travelers. While railroads did help to facilitate the Great Migration, as expertly chronicled by Wilkerson (2010), “the Pullman Company…applied emotional control to [B]lack porters that constituted a strand of oppression working alongside, but distinct from, more obvious forms of racial subjugation, such as segregation and job discrimination” (Pearce, 2019, p. 686). Like the Freedman’s Bank before it, the Pullman Company sought to accumulate economic benefits while maintaining a paternalizing relationship with Black men and women. Eventually, as an act of resistance, the porters successfully formed the first U.S. Black labor union in 1925—the Brotherhood of Sleeping Car Porters. The systematic exploitation of people of color for the accumulation of white wealth—subsequently measured, accounted for, normalized, and protected by the profession—has been a continuing theme for much of American history and has a prominent, shameful role in defining what it means to “think like an accountant.”

Shaped by centuries of racial capitalism and white supremacy, thinking like an accountant involves a dedication to minimize costs, maximize profits, and maintain public trust—i.e., the status quo—in U.S. capital markets, a method of thinking produced and
reproduced via accounting education. To wit, the most influential accounting schools in the U.S. are part of historically white institutions. Much like the profession they support and feed, accounting schools expect students of color to adopt white ways of thinking and being. This phenomenon is not unique to accounting schools. In writing of elite law schools, Moore (2008) argues that these institutions reproduce racial inequality because they are *white spaces*. Even though open racial exclusion and animosity no longer characterize these schools, Moore argues that the other mechanisms of white space reproduce the racial *status quo*. For example, such schools utilize a curricular model founded in the thinking of white professionals and based on the assertion that law is a “neutral and impartial body of doctrine,” and the “exclusively white construction of the norms, values, and ideological frameworks…organize these institutions” (p. 27)—the same curricular model and assertions made by accounting schools.

Like legal education, accounting education aims to convert students to narrow, particular ways of thinking and being. According to Moore (2008), “legal education is a process of conversion for those who are not elite white men” (p. 20). She maintains that law schools require students to “internalize an epistemological frame, a way of knowing or, as law schools describe it, of “thinking,” and that “thinking like a lawyer [means] learning to think and reason like the exclusively elite white male judges who produced the openly white racist law that organized U.S. society.” (p. 38). Like law, teaching students to think like accountants requires indoctrinating them to think and reason like the white professionals who set the foundation for our current practices—a foundation set in violent events of historic white supremacy, yet which is taught as a neutral, objective, and impartial métier.
Collective Remembering and Accounting Curricula

The study of accounting history is a study of our proclivity and motivation as people to classify and calculate. In the words of Basil Yamey (1982), the South African economist and accounting historian, “Accounting records are human artefacts, created by people, to serve their purposes” (p. 128). Throughout history, these purposes have been both noble and ignoble. The latter, often accomplished through the denial of a violently subjugated people’s humanity—turning people into things/numbers—whether Jews during the Holocaust, Japanese-Americans during WWII, or, as I have documented, people of African descent throughout much of U.S. history (Funnel, 1998; Rosenthal, 2018; Tyson & Fleischman, 2006). Even if one attempts persuasively to argue for the netruality of accounting as a social technology, historical injustices prove, at minimum, that its practitioners certainly are not neutral. As Baladouni (1979) argues, “To assume that each generation of accountants bursts upon the world unbiased, unprejudiced, and unimpaired by the past is to demonstrate a total unawareness of human culture and how it works” (p. 319). In other words, individuals are shaped by culture and culture is shaped by history and collective memory, a subject that must be given more attention if accounting education is to produce a more diverse and inclusive profession.

Whether tossed at students as an eccentric bit of historical trivia or thoughtfully discussed and embedded in curricula, the origins of double-entry accounting, the basis of our modern-day practice,—its Venetian roots and its “father,” Luca Pacioli—are discussed in many introductory financial accounting courses. While this material is largely absent in introductory textbooks, it serves as a bit of accounting lore passed from professor to student, a glimpse into the historical collective memory of accountants. In many instances, accounting majors are not formally introduced to accounting history until they begin Intermediate Accounting, a junior-level, two-
semester course, during which they learn about the creation of the Securities and Exchange Commission (SEC) in the 1930s and the subsequent standard-setting bodies of the AICPA. A quick review of popular Intermediate Accounting texts confirms the minimal attention given to accounting history. A few paragraphs, perhaps a few pages, represent the space allotted for historical perspective (Gordon, Raedy, & Sannella, 2016; Kieso, Weygandt, & Warfield, 2019; Spiceland, Sepe, Nelson, & Thomas, 2016). These snippets of history discussed briefly in accounting courses are, to a large extent, the sum total of historical collective memory possessed by graduates: a falsely sanitized, innocent, and neutral picture of the profession’s history, indeed.

The absence of historical perspective is evidence of the selectivity of collective remembering, where some people and events are valued and commemorated and others are intentionally, purposefully neglected. The profession’s choice of perspective exemplifies its myopic focus on the present. Halbwachs (1925/1992) theorizes that those who serve as functionaries in society, such as professionals, generally do not perform their technical duties with a reflective mind. He writes, “A technique is undoubtedly composed in large part of old rules, written or unwritten,” and that “those who apply these rules are directed toward present actions and attempt to understand how they work rather than to know their origins or recall their history” (p. 160). Halbwachs is correct that professionals are often occupied with matters at hand, but solutions for present problems necessarily require some measure of reflection—whether upon past professional experience or prior learning. While criterion C of the AACSB’s core values represents the profession’s aspirations to diversity—requiring aspiring schools to “define the unit’s role in fostering opportunity for underserved populations” (p. 9)—, its professional standards nevertheless lack listing a single, required, critical learning experience related to the profession’s history. As a result, the profession’s practice is what shapes
accounting education and that education, in turn, reflects practice, producing accountants who think like and look like current practitioners, reproducing the status quo: a profession that knowingly fails to produce a racially diverse body of those entering the profession.

Providing prospective professionals with opportunities to learn and reflect upon the historical development of professional identity is a crucial component in the creation of a more-inclusive profession. Leaping from a single bit of 15th-century Venetian trivia to 20th-century American economics skips over 400 years of accounting history and fails to provide prospective professionals with an understanding of “who we are as accountants” or “from where we came and how we got here” (Baladouni, 1979, p. 319). Filling this gap is an important step in understanding the foundational role of white supremacy in the professional identity of accountants, a reality absent from the collective memory of the majority of practitioners, and thus, a significant obstacle to the profession’s diversity initiatives. How, then, should this gap be filled? What historical collective memories should graduates of accounting programs possess?
CHAPTER V: FINDINGS, IMPLICATIONS, AND RECOMMENDATIONS FOR FUTURE RESEARCH

The persistent racial imperviousness of the accounting profession is perhaps most starkly evidenced by the largely successful integration of white women, whose representation in the profession increased from 1% in 1940 to 42% today (AICPA, 2019; Gow & Kells, 2018), particularly given the even starker failure of the profession to attract Black women and men. In contrast, over this same period, Black CPA representation increased from 0.06% to 2%, still well below this group’s representation in the U.S.’ general population (AICPA, 2019; Hammond, 2002). Prior research primarily addresses this phenomenon from a positivist—and therefore a politically and scientifically neutral position—, and a deficit-based perspective, failing to address this significant, persistent present-day social and professional inequity in light of the profession’s historical roots. The profession’s failure adequately or meaningfully to address the profession’s inequities thusly leads those researchers who study this phenomenon to arrive only at inadequate and inappropriate conclusions, for the underrepresentation of Black CPAs in the accounting profession cannot be understood apart from its historical context. Most extant research fails to acknowledge the systematic, purposeful social construction of the profession, a profession created by and for white people who wield hegemonic power. Feagin (2010) persuasively argues that the white racial frame prevents white Americans from sharing an understanding of race with Black Americans in the present because they do not share common understandings of the racialized past. Unfortunately, as it stands, the standard accounting curriculum and its accounting textbooks provide little opportunity to explore either the U.S.’ racialized history or the profession’s role in upholding white supremacy.
Findings

By evidencing the influence of white racial identity within the U.S. accounting profession, with my critical analysis I aim to shift the profession’s and accounting educators’ framing of the phenomenon away from harmful, deficit-based blame games and toward awareness and critical analysis of the profession’s historical self-portrait—a portrait of a gentlemanly profession, painted from a palette of white superiority and classist “respectability.”

In the previous chapter, I employed an array of theoretical concepts as my theoretical frame—the white racial frame (Feagin, 2020) and collective memory (Halbwachs, 1950/1980)—in order historically to evidence and explore the social and cultural reasons for the continued underrepresentation of Black accountants and the connection to accounting education’s inability to welcome, recruit, produce, and grow a diverse, inclusive profession. In this chapter, I discuss three key takeaways of my study, the implications of these findings, and how the critical insights I offer might direct future research.

The Veiled Portrait

The accounting profession’s five-decade-long push for diversity spectacularly has failed, in part, due to the profession’s adamant refusal to acknowledge its historical white supremacist foundations, either in the education of the profession or in accountancy’s practices. In writing of social groups as professions, Halbwachs argues that collective memory produces “a self-portrait that unfolds through time, since it is an image of the past, and allows the group to recognize itself” (p. 86). This portrait is constructed and reconstructed over time as members of the group engage in the process of collective remembering, selectively choosing what is commemorated and what is covered up, unexamined, and forgotten. Today, the profession’s actions have resulted in a self-portrait tantamount to the polished corporate headshot of a nondescript
LinkedIn business professional—one who “sees accounting as a commercial undertaking” and who has “a constant regard for spotting and exploiting further income generating opportunities” (Carnegie & Napier, 2010, p. 372). This prototypical professional headshot has been framed and hangs as a veil over the portrait I reveal in my study, covering and tucking out of sight the historical images and ideologies “thriving beneath consciousness” within the accounting profession (Hebdige, 1979/2002, p. 11).

Accountancy’s modern-day self-portrait depicts accountants, past and present, as strategic technocrats who are “the backbone of the business world” and whose job it is to help organizations “keep their finances in check” (AICPA, 2021, p. 2), leading many to believe in the neutrality of the profession: that accountants, as Lewis (2020b) critiques, are “just about the numbers” (p. 69)—and everyone knows “numbers don’t lie.” Inherent to accountancy’s processes of collective remembering, the profession’s modern portrait has ties to its past—putting forth the image of objectivity and neutrality (key aspects of what makes an accountant “trustworthy”) as hallmarks of an accountant, a theme historically offered to the public in the profession’s status-seeking efforts and testament to the profession’s ethical “goodness.”

In the 1890s, Charles Waldo Haskins argued the “science” of accounting had the ability to “perfect society by promoting efficiency and honesty” (Miranti, 1990, p. 37). In the preface to Accounts: Their Construction, a 1915 accounting text, the practice of accounting is referred to as “nothing but sublimated common sense applied to finding and telling the truth about business” (Montgomery, 1939/1978, p. 45). The profession never seems to muster the courage to ask, however, whose truth? In 1937, during a speech on the AICPA’s 50th anniversary, Robert Montgomery—former AICPA president, public accountant, and professor—stated that the profession’s “urge to find and tell the truth” serves as its continued reason for existence (Carey,
This belief in the profession as a “profession of honesty” (Braverman, 1998, p. 210)—of truth seeking—is not only covered with a nearly opaque veil, but such a belief belies accountancy’s history. Accounting does not simply “tell the truth” about reality, absent sociopolitical or historical context, rather, like all social organizations, it actively constructs “reality” (Hines, 1988). The profession determines what is to be measured and reported by businesses as well as how those items should be measured and reported, resulting in a communication that conjures a reality of its own making: a reality with its own exclusive, exclusionary rules.

If the profession truly desired to be known for its honesty, it would remove its modern portrait from the wall and spend time critically reflecting upon its history—a history in which its moments of greatest elevation have come at the oftentimes-violent expense of others. Indeed, accountancy’s 14th- and 15th-century roots draw life from The Crusades (Littleton, 1933/1966). In the 17th and 18th centuries, accountancy evolved into a support structure for distance management in order to assist transatlantic slaveholders as they sought to extract peak value through racialized capitalism (Rosenthal, 2018). In the 19th century, accountancy facilitated the wealth-building endeavors of monopolistic, hungry railroad companies that enslaved and exploited people of color and fostered risky financial speculation (Garrett-Scott, 2019; Levy, 2012; Roediger & Esch, 2012). Accountancy also gained enhanced prestige as a profession by applying accounting expertise to the “winding up of bankrupt companies which failed in the surging competition” of the Industrial Revolution (Carey, 1979, p. 18)—a practice one 19th-century banker criticized as morally bankrupt, accusing accountants of making “their fortunes by the misfortunes of others” (Worthington, 1895/1978, p. 67).
Later, in the 20th century, the profession benefited from two world wars. According to Carey (1970), the profession’s participation “in war-related activities in all parts of the country, plus appearances…with high officials of the military and civilian war agencies had all given the accounting profession more visibility than it had enjoyed before” (p. 53). Even in more recent times, the profession has benefited from its own failures, obtaining more work and more fees due to new legislation resulting from financial frauds and crises for which it was, at minimum, complicit if not out-and-out responsible (Gleeson-White, 2011). And yet, the portrait of modern objectivity and neutrality repeatedly absolves the profession of responsibility for any of the morally and ethically questionable or oppressive historical events in which accountancy has participated and from which it has benefited, since, drawing from its mantle of objectivity, accounting merely “tells the truth” about business.

Throughout its history, the American accounting profession sought status within society by creating norms and ways of being to which elite white society could relate, norms that exemplified the “superiority” of whiteness—particularly the profession’s “respectability” and accountants’ “gentlemanly” nature. While the origin stories of these norms may have faded from present-day collective memory, they continue to underlie and inform the ideology of the profession leading to disingenuous calls for diversity—calls that, in truth, seek the status quo of whiteness as the default passport for full entry into the profession, while blaming minoritized peoples for failing to aspire to their overwhelmingly white ranks. Given its particularly morally damning historic record, what might we see if the profession’s self-portrait was that of a truly honest profession? How might this new portrait create a more welcoming culture and inclusive environment?
A truly honest profession would not be afraid to examine its past and expose the underlying ideologies that have placed—and continue to place—white wealth and white norms above people of color on a racial hierarchy, continuously gatekeeping and restricting access. A truly honest profession would engage unflinchingly in self-reflection, refrain from deficit-based discourse, and refuse to pass blame for issues the profession itself has created. For example, in regard to the persistent racial imperviousness of accounting, a truly honest profession would enthusiastically look inward for answers, engaging in introspection for the purpose of achieving genuine inclusivity. And yet, while Lewis (2020b) critiques the profession’s professed “colorblindness” by stating that “accounting fails to address the underpinnings of race because it chooses not to see it” (p. 2)—I argue that the profession’s vision has always been clear, it just sees in ways that are deficit-focused and that blame minoritized people for their own underrepresentation. Accountancy’s discriminatory choices are therefore reinforced by its selection of topics deemed important to the education of U.S. accountants—the courses students are required to take and the textbooks from which they are expected to learn—which lack critical historical and sociological perspective and fail to impress upon future accountants the characteristics of a profession truly honest with itself about itself.

To bring about required largescale change, practitioners and educators will have to engage in honest dialogue about “who we are as accountants” and “from where we came and how we got here” (Baladouni, 1979, p. 319). The profession and those who educate on the profession must grapple with how accountancy’s image creates and influences public perceptions of wealth—perceptions which largely maintain that “to lack signs of material success is to be marked as worthless and to be the object of shame” (hooks, 2000, p. 82). Accountancy must also admit to how its actions directly contribute to continued racial wealth inequality (Kochhar & Fry,
2014; McIntosh, Moss, Nunn, & Shambaugh, 2020) and contribute to a society in which the wealthiest 10% of Americans own approximately 90% of equity investments (Frank, 2021). Fifty years of racial imperviousness demand a reckoning with the systemic privilege of whiteness (Applebaum, 2003).

The Veiled Portrait’s Continuing Influence

The prevalence of deficit-based research regarding the underrepresentation of Black accountants is a logical, “common sense” outworking of the “gentlemanly” profession’s historical views of white cultural and social superiority—and what it means to “think like an accountant.” In the U.S., thinking like an accountant has been shaped by centuries of racialized capitalism and white supremacy as well as dedication to maximizing both efficiency and profit supported by a “neutral,” “common sense” view of free-market capitalism and an amoral view of wealth. This type of thinking directly results in the objective “business case” for diversity proferred by many accounting firms.

The AICPA (2014) suggests that leaders should “know the definitions of ‘diversity’ and ‘inclusion’” and “be clear on the business case for their specific organization” (p. 2), as embracing diversity will generally “[increase] the financial performance of the company” (p. 9). Diversity as a “business imperative” is, perversely, often upheld by accounting firms as the main rationale for pursuing inclusivity, a wholly morally unacceptable motivation. This motivation arises from and hearkens back to the profession’s historical white-supremacist ideology that has long justified the violent exploitation of people of color for white profit. The AICPA maintains that inclusion is important to the profession because it “has implications for organizational effectiveness and competitiveness” (p. 7)—yet another self-centered, falsely objective, moral failing—and that one of the first steps in achieving such a workplace is to spend “a considerable
amount of time” getting buy-in on “the business case for diversity and inclusion within [one’s] firm” (p. 12). This profit motive is a key component of what it means to “think like an accountant”—an uncritical view of wealth accumulation, morally silent and detached from the slavery-based economy accountancy helped to build and still helps to maintain.

Even though the profession is quick to espouse its belief in diversity and inclusion—in firms where professionals can “comfortably be their ‘authentic’ selves” (AICPA, 2014, p. 11)—the profession also stipulates that “many diverse students and professionals entering the accounting profession…may need clear examples of what is acceptable behavior at their new job,” particularly related to dress and punctuality (p. 21): exclusionary, deficit-based ideals that draw their boundaries along the lines of white middle-class-ness. These sartorial and temporal expectations further reinforce how, within the profession, middle-class white norms and behaviors continue to be centered, privileged, and policed. Accountancy’s oft-repeated “business case” for diversity should be viewed with great suspicion as it fails to view diversity and inclusion critically, historically, or through a moral and ethical frame.

Like many business schools that fail “adequately [to] address the spiritual component of an education in business” (McDonald, 2017, p. 4), the accounting profession and accounting education have largely reproduced the early-20th-century viewpoint of accounting “as sublimated common sense” (Montgomery, 1939/1978, p. 45), a characterization amounting to an amoral, objective, ahistorical, atheoretical technical skill. This view contributes to the profession’s inability to produce and grow a diverse, inclusive profession due to its purposeful accommodation of white supremacy. As my critical analysis of historical accounting texts reveals, the systematic, violent exploitation of people of color for the accumulation of white wealth—subsequently measured, accounted for, normalized, and protected by the accounting
profession—has been a prominent theme among professions and social organizations for much of the U.S.’ history, and exploitation and oppression together share a prominent, shameful role in defining what resides barely beneath the surface of the notion of what it means to “think like an accountant.” As a direct consequence of the profession’s refusal to acknowledge its exploitive history and present-day shortcomings, many Black Americans have legitimate distrust in the accounting profession and an understandable disinterest in becoming an accountant, likely for fear of how their communities can be and have been exploited.

Case in point, Williams Shanks, Nicoll, and Johnson (2014) find that Black Americans often express inherited familial distrust of financial institutions leading to a lack of personal experience or exposure to complex financial instruments or investments that could lead to wealth accumulation for Black families and communities. Many of the Black families (38%) in their study were “unbanked,” meaning that they had neither checking nor savings accounts due to profound, inherited distrust (Williams Shanks, Nicoll, & Johnson, 2014). Accountancy practitioners and educators will be required to acknowledge the profession’s historical complicity in anti-Black discrimination and humbly begin to pass this understanding along in the profession’s processes of collective remembering—highlighting the moral and ethical role accountants might have in raising up those who have been long minoritized and locked out of wealth and wealth accrual. This ahistorical quasi-blind spot in the profession’s collective memory gives young Black college students no way to attach meaning to what accountancy might do to lift up others—not to be used to play “the game” of white wealth creation and maintenance, but rather to make accounting function uniquely for and by Black communities.
The Veiled Portrait’s Legacy

Today, accounting education produces graduates who, while ready for practice, generally lack the context, ability, or willingness to critique the profession’s inequitable social and economic status quo. This results from a failure to implement a critical historical curriculum around the accountancy’s sordid origins. Similar to recent STEM education initiatives—where a focus on “math smartness” (Hatt, 2012; Strzepek, 2018) hinders the aspirations of poor, immigrant, Black and brown, and other marginalized groups who often receive poor preparation in what are still largely segregated U.S. schools—the “gentlemanly” and “meritocratic” nature of accounting education allows white, middle-class students easily to believe they can be accountants, fitting their sense of entitlement to wealth and privilege, and signaling to minoritized students that the profession is not for them. For this to change, any introductory course in accounting must be revised to include a robust, critical historical context which could have the desirable consequence not only of educating white future accountants in the profession’s historical context, but which might signal to minoritized students that the profession has a soul, a conscience, humility, and genuinely welcomes all.

What might such a curriculum entail? Accounting educators cannot and should not overlook the highly questionable history of double-entry bookkeeping as this form of accounting continues to serve as the basis of our practice. Gleeson-White (2011) skillfully chronicles this history in her book Double-Entry: How the Merchants of Venice Created Modern Finance. The first important character in Gleeson-White’s work is the 13th-century Italian mathematician, Fibonacci, who deserves credit for introducing Hindu-Arabic numerals and arithmetic to Italy. This introduction was so influential that it “spawned an alternate education system to the Latin-based monastery schools of Italy: the abbaco schools, intended for the sons of merchants” (p.
These schools were for boys, at least 11 years of age, who planned to pursue careers in trade. These educational institutions grew from a general shift to an alphanumeric way of writing using Arabic numbers pushed by pedagogues, not merchants: men like Luca Pacioli (Hoskin & Macve, 1986).

A future Franciscan friar, Pacioli moved to Venice in 1464 to become a tutor and abbaco teacher, instructing the sons of a wealthy merchant in arithmetic and bookkeeping. He eventually became known as the “father of accounting,” having published the “first printed book to deal with Hindu-Arabic arithmetic” and the “first printed treatise on Venetian bookkeeping” (Gleeson-White, 2011, p. 67). While Pacioli is often considered the “father of accounting,” Venetian double-entry bookkeeping was, as Littleton (1933/1966) argues, “the result of slow social evolution” (p. 39)—the brainchild of a society rather than a single individual and an unintended consequence of hundreds of years of religious conflict between Christians and Muslims.

For the Italians, Littleton writes, “transporting the numerous armies of crusaders between 1096 and 1272, as well as supplying these soldiers with necessities and equipment, was very profitable business” (p. 18). As a result, Gleeson-White (2011) acknowledges that “the merchants of Venice found themselves kings of a lucrative trade empire which spread to Greenland in the north and east to Peking” (p. 18). Ultimately, The Crusades led to significant accumulation of wealth and heightened the value of money as a medium of exchange. As trading partnerships formed and wealth was risked in the pursuit of profits, the seeds of bookkeeping began to germinate and a new method for documenting commercial transactions was created. According to Soll (2014), “The medieval Italian merchants did what the ancient Greeks, Persians, and Romans, the great Asian kingdoms, and the feudal lords could not: Without fanfare
or public recognition, they invented double-entry bookkeeping, making the revolutionary leap into the calculation of profit” (p. 11). Even though Pacioli did not invent double-entry bookkeeping, the weight of his influence is undeniable. According to Gleeson-White (2011), “Each and every bookkeeping treatise published on the printing presses of Europe from 1500 to 1800 can be traced back to Pacioli’s 1494 *Particularis de computis et scripturis*” (p. 131). And yet, as important as his work is to the practice of accounting in the West, historical context is instructive.

When Pacioli’s work was published, Christopher Colombus was “exploring” the New World for the Spanish empire and the English were attempting forcibly to colonize Irish “savages.” Double-entry made its way to Britain in 1543 when Hugh Oldcastle translated Pacioli’s work into English (Brown, 1905/2004), and the method was included in manuals carried by bookkeepers as they traveled the Atlantic supporting British racialized capitalism (Rosenthal, 2018). Far more than the Italians, it was the British who had the most significant influence on the identity of the U.S. accounting profession. The unbroken connection between white supremacy, British racialized capitalism, and the accounting profession is not part of the collective memory of most accounting professionals. The accounting profession has selected and constructed collective memories that reproduce a single neutral, objective identity for accounting graduates and therefore continue to fail to produce a diverse and inclusive profession due to its thickly whitewashed curriculum that sends a clear message to people of color that the profession is not for them. Hopping from a brief mention of accounting’s 14th- and 15th-century origins, skipping to the Great Depression, and jumping full-on into 21st-century practice has produced and reproduced today’s impervious profession.
The history of the profession is full of influential figures such as Charles Waldo Haskins, Elijah Watt Sells, Charles Sprague, Arthur Lowes Dickinson, Robert Montgomery, and George O. May, who, according to Carey (1969), “had more influence on American accounting than...any other man” (p. 136). And yet, while the influence of these men can be found in the accounting curriculum, the social and economic context in which they lived cannot. These men—their political, philosophical, racial, and religious views—are absent in the curriculum leaving graduates with little understanding of the discriminatory origins of the very things they are intending to practice. In 1974, Robert K. Mautz, accounting professor at the University of Illinois, suggested that accounting students be “given a sufficient historical perspective” and a “sound understanding of how accounting came to be where it now is” (Van Wyhe, 1994, p. 163). Similarly, the Accounting Education Change Commission prescribes students should develop an understanding of the “history of the accounting profession and accounting thought” (Sundem, 2014, p. 624). Zeff (2018) also argues for historical perspective, asserting that students need to become “accounting thinkers and not just accounting doers” (p. 95), and Boyce (2018) calls for “a more enlightened social consciousness” in the classroom (p. 387). Unfortunately, despite these calls, little has changed.

Many faculty in accounting who believe accounting to be a neutral, objective profession, utilize a deficit-based pedagogy, operating under the assumption that only certain people have the ability—moreover the educability—to comprehend accounting. I have experienced this kind of teaching and am likely guilty of it myself. Blay and Fennema (2017) argue that accounting professors likely assume the “common-sense” logic of accounting speaks for itself, that some are able to think like an accountant and others are not. They maintain that “this could lead to a setting where the instruction is designed toward individuals who ‘get it’ instead of trying to
explain it to those who are approaching problems from a different direction” (p. 48). When this pedagogical philosophy is considered, alongside the fact that accounting has long been the domain of society’s white middle- and upper-classes, it becomes logical to assume that accountancy may be anything but welcoming to people of color who have differing life experiences, social understandings, and philosophical perspectives (Miranti, 1990) than those of white students, and for whom distrust of the profession is well-earned.

Such pedagogical practice provides persuasive evidence of what Gay (2000) terms pedagogical non-caring, or the practice of expecting all students to conform to white, middle-class standards of “normality” in the classroom. According to Gay, teachers need to become more caring and far more culturally competent by acquiring knowledge of “ideological foundations; learning styles; sociocultural contexts of human growth and development; essentials of culture; experiential knowledge; and principles of culturally responsive curriculum design and classroom instruction” (p. 70). Yet, when I entered academia, this was certainly not my focus and sincerely I doubt it is a top priority for many others who teach accounting. I argue that our unwillingness to show appropriate care for students is one factor contributing to the continued underrepresentation of minoritized students. We cannot expect to see a dramatic shift in the accounting profession’s demographic composition without first letting go of the profession’s claims to objectivity, or before developing and adopting culturally responsive teaching in accounting. However, developing culturally responsive teaching of accounting while adding a robust, critical historical perspective to the curriculum now runs counter to the profession’s standards.

The Association to Advance Collegiate Schools of Business (AACSB) is the most influential accrediting body for the U.S.’ business and accounting programs. According to its
website, approximately 180 institutions of higher education have earned AACSB accreditation for their accounting programs (AACSB, 2018). In order to achieve accreditation, the accounting unit must meet the standards for accounting accreditation. Posted standards indicate that the AACSB’s mission is to ensure that “business education is aligned with business practice” (p. 2). In other words, the role of higher education in accounting is to reflect practice, not shape it—a disconnect and persistent roadblock to the critical, historicized teaching of accounting for which I advocate. This whitewashed, limiting perspective is exactly what Dillard and Tinker (1996) caution against, instead arguing that “a faculty member must critically, logically, analytically and continually explore all aspects of the subject matter including the theoretical base, historical and social context, technical content and societal implications” (p. 222). To put it pointedly, faculty should be focused on critically educating, not merely on training accountants. As Van Wyhe (1994) opines of the mid-20th century, accounting educators used to act “as the conscience of the profession” (p. 192). If accounting is to become a welcoming and inclusive place for all, and particularly for minoritized students, accounting educators will have to become the conscience of the profession once again.

**Future Research**

Accountancy’s racial imperviousness is a complex phenomenon. Paige (1991) is correct that “the reasons are complex...[and stem from its] social, economic, cultural and historical roots” (p. 14). In my study, I describe these roots and analyze their role in the phenomenon of the underrepresentation of Black accountants. In order to cease the reproduction of the status quo, I recommend future researchers consider specific curricular and pedagogical changes necessary to dismantle the permanent mold and means of configuration and socialization in accounting—the norms and “respectability” of whiteness. This should be done, first and foremost, by redesigning
Introductory accounting courses. According to Montagna (1974), “Unlike the professions of medicine or law, the accounting profession does not arouse conscious interest in the individual at an early age. Young children do not list accounting as an occupation to be considered for their future—most of them have no knowledge at all of accounting” (p. 41). Montagna’s claim rings true; the great majority of students decide on accounting during their first two years of business school.

Introductory accounting courses are required for all business majors and present the greatest opportunity for the profession to attract students of all backgrounds, show them a truly honest profession, and acknowledge and atone for the profession’s past sins. To achieve such a goal, further research must be pursued regarding the place of culturally relevant pedagogy and critical historical perspective in accounting. Furthermore, the profession must be prompted to ask, how might a critical historical perspective be embedded into beginning accounting courses in particular?
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