

**COUNTING
BLACK
AND WHITE
BEANS**



**CRITICAL RACE
THEORY IN
ACCOUNTING**

ANTON LEWIS

"COUNTING BLACK AND WHITE BEANS"

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“COUNTING BLACK AND WHITE BEANS”: CRITICAL RACE THEORY IN ACCOUNTING

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Contents

Foreword by Dr Jonathan Ashong-Lampsey	vii
Acknowledgments	ix
Introduction	1
1. The Black Bean Counter	7
2. Accounting for Critical Race Theory	17
3. A History of Accounting and Race	29
4. The Black Ledger	51
5. The White Ledger	65
6. The Tales We Tell	81
7. Race and Place	105
8. Epilogue	125
References	129
Index	139

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Foreword

Tuesday January 20, 2009, was the coldest day I have experienced in my life. It was the day that Barack Obama was inaugurated as the 44th President of the United States of America. Like many, I was mesmerized by the Senator from Chicago who had emerged from relative obscurity to become the leader of the most powerful nation in the world.

I bought into the message of hope and change for the future; I was looking for the inspiration to make a change in my own life and I found it in the last place I would ever look: Accountancy.

As a member of the Institute of Chartered Accountants in England and Wales, I received a monthly edition of *Accountancy* magazine. I rarely opened the packaging; however, this month was different. Inside there was photograph of Barack Obama and an article called “It does matter if you’re Black or White.” The article explained how the UK Accounting Profession struggled to develop senior Black leaders and featured a PhD student called Anton Lewis who was conducting research related to the apparent lack of Black accountants. What fascinated me was Anton’s lived experience: after 10 years of working in the profession, he realized that he had met only one other Black accountant.

I was staggered; this compelled me to examine my own experience as a Black accountant. I realized that over the same length of time I had met only a handful of Black accountants: only one was fully qualified. I contacted Anton to learn more, and this became a milestone event in my life.

Anton interviewed me as part of his project. I explained my personal journey, my understanding that accountants were faithful stewards to society, how the “numbers never lie” and how accountancy was a meritocracy; our work was objective. It didn’t matter who you were or what you looked like as long as you could do the job. I was inspired by the work he was doing and I was encouraged to explore the issues for myself. He suggested that I should consider a PhD. At the time this seemed like an outlandish suggestion; however, it’s not an understatement to say that meeting Anton changed the trajectory of my life. Anton walked the careful line between being a friend, mentor, and role model for my own research. His proactive support has constantly challenged me to perform to the best of my ability.

Through his work, I learned that my beliefs were the result of a carefully constructed narrative based on meritocratic values in order to gain the trust of the general public.

This book contributes to a growing body of work that challenges notions of color blindness in accounting, revealing that accounting is not a race neutral environment; the accounting profession actively excluded blacks from participation for most of the twentieth century through its restrictive practices and has found more sophisticated vehicles

for doing so in the twenty-first century. My own experience supports his findings that the myth of meritocracy is so internalized and racism so commonplace that it must be denied even by Black accountants.

This work represents an ongoing commitment to presenting a counternarrative that reveals how the myth of meritocracy obscures the racialized reality of inequality experienced by Black accountants. Accounting is a form of social and organizational control; the importance of this book is matched by the growing importance of accounting as an important actor in shaping the global economy.

Dr Jonathan Ashong-Lamptey

Acknowledgments

First and foremost, I would like to thank my wife, Dr Katherine Helm-Lewis for her unwavering support and academic contribution to this book. She is the light of my life and always will be. It should be noted that my wonderful children Abigail, Maxwell, and Matthew have been a source of inspiration and joy during times of deep reflection of what and where this text should go. Their positive distraction and love helped me see beyond the pages, grounding me in a life best lived and experienced in the moment. My mother-in-law Beverly Helm, who is dearly missed, was and still is a font of deep wisdom in my life and those of friends and family. She taught me to see that fighting for what is right is a lifelong mission, to never waver, to never give up, but to always learn from the tribulations of life, and be better, and work harder. To my mother – Joy Lewis, I cannot express enough thanks for her sagacity, teaching me early what is possible in life, and what life can always be. I would like to thank my “old man” – in the English vernacular – Tony Grimston, for always being there and for teaching me the most valuable lessons while I wasn’t always looking. Thanks is given to my dear friend Dr Lawrence James whose biting critique made me think time and time again about Blackness and professionalism, challenging me each and every time to think out of the box and occasionally throw it out. Pushing me relentlessly to pursue knowledge no matter where it may lead. To my comrade in arms Dr Torry Wilson, whose wit is only matched by his cleverness, charm, and waggishness, I attribute special thanks, always reminding me to keep it racially real continually in all situations. Special gratitude is also reserved for one who put me on a path that changed my life, who saw potential sometimes against the odds – Dr Hilary Sommerlad who to this day is still my mentor and my guide, teaching and admonishing in equal measure, challenging me again to continually do more and to be better. To Dr Jonathan Ashong-Lamptey, the author of the foreword of this book, I cannot thank enough. Without his candor, critique, and brilliance it would have been difficult to organize much of my thinking around race and accounting professionalism into a coherent form. To my old and dear friend Richard Wilson, who many years ago facilitated data collection and supported me – many thanks. Lastly, to all my respective colleagues at Valparaiso University, I thank you. In particular, the unwavering support of Dean James Brodzinsky of my research agenda and thoughts in general about the topic of race and accounting. Lastly, much gratitude is reserved for my dear colleague Professor Elizabeth Gingerich, her clear and concise revisions, editing, and encouragement was vital in bringing this book into being. Her dedication to social justice again fueled thoughts and passion about this subject – thank you.

In conclusion, this book is dedicated to all those seeking justice, fairness, and equality in the profession of accounting and far beyond in all its forms. Always push forward no matter what the obstacle, speak from the heart and never give up.