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Critical accounting research in hyper-racial times

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ABSTRACT

The paper expresses deep concern for the paucity of critical accounting scholarship in the contemporary period that can only be deemed hyper-racial (Alim and Reyes, 2011). By reflecting on how the concept of race has been mobilized in the critical accounting literature, we identify the contours of extant accounting research on race and we discuss the pitfalls and the challenges of pursuing scholarship in this area. In addition, we develop a framework for future research on race and accounting aimed at rendering our efforts more impactful and more subversive in challenging contemporary systems and practices of inequality based on race.

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There is a myth in this country, a fable some people cherish because it makes them feel good and demands no moral or intellectual heavy lifting. That myth holds that we are done with race and have been for a very long time, that we overcame, learned our lesson, reached the Promised Land and built luxury condos there (Leonard Pitts Jr., 2015).

1. Introduction

We write this essay in the midst of a world shocked and stunned by the assault on the Emanuel AME Church in Charleston, South Carolina, which left nine people dead and one wounded in what, by all accounts, was a racially motivated attack. As much of the world witnessed what one commentator described as, “the worst crime motivated by racial hatred in recent memory” (Gee, 2015), for many in the African American community, the massacre at Charleston came as little surprise. Instead, it was seen as the inexorable conclusion to a lengthy and sustained campaign of racial violence levied upon their community. The violent incident—though it was conducted by a “lone-wolf” white supremacist—came in the aftermath of a string of deadly police encounters between white officers and unarmed black people which, starting with the February 2012 killing of Trevon Martin in Miami, appeared to be occurring with increasing frequency and ferocity. In an article published in the *Miami Herald* just days after the Charleston attack, Leonard Pitts Jr articulated well the sentiments of many in the African American community:

[L]et them go to Baltimore, let them go to Los Angeles, Chicago, Dallas, Atlanta, St. Louis, Miami. Let them go to any of a hundred cities and talk to black people who are sick of hearing how America overcame, learned its lesson, reached the Promised Land, yet somehow, sister can't get a loan, dad can't find a job, brother has to factor stop-and-frisk encounters into his travel time to and from school and Walter Scott gets shot in the back while running away . . . If what happened in Charleston was extraordinary, and it was, this is the ordinary, the everyday of existing while black that grinds your faith

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down to a nub and works your very last nerve. Especially when the background music is provided by a bunch of people who don't know, don't know that they don't know, and don't care that they don't know, singing operatic praise to a faded myth [of racial equality].

As we reflected on the critical accounting literature on race over the past 25 years and pondered its paucity, we asked ourselves whether critical accounting scholars by dint of their silence on the racial dramas of our times are part of that other chorus—the one that sings praise to the faded myth of a post-racial world.

Concerns about the lack of critical accounting engagement with race and racial injustice are not new. In a 2003 article, Annisette posed the question “*why the critical silence on race?*” (2003, p. 640). She pointed out that in light of twentieth- and twenty-first century events, and the inherent ambiguity of the very concept of race, there were “no shortage of opportunities for critical inquiry into the multiple ways racial phenomena can be played out in the [accounting] profession” (2003, p. 671). Six years later, characterizing race as “one of the most potent forces of our times”, Annisette expressed concern about the limited research impact of critical accounting historians on the field and suggested that this was a consequence of the narrow focus of historical studies on the accounting–race nexus (2009, p. 463). She further argued for needed shifts in the literature which, in her opinion, would serve to enhance the research impact of critical histories of race and accounting (2009, pp. 463–465). In this paper, we argue that precious little has changed in the critical accounting literature since these observations. There has been minimal “take up” by critical accounting scholars in response to any of these calls and this is despite documented increases in anti-Semitism, xenophobia, anti-immigration sentiment and the rise of the extreme right wing and neo-fascist movements in Europe (Bulmer & Solomos, 1998, p. 823; also see Goldberg, 2015); a venomous backlash against racialized immigrants heralded by the likes of Donald Trump and Ann Coulter in the United States: See for instance Coulter (2015); the rise of Islamophobia or what Goldberg and Searls-Giroux (2014, p. 6) characterize as “racial panics against any one identified (even mistakenly so) as Muslim”; and a spectacular proliferation in social movements underpinned by the discourse of racial injustice such as the Million man march, *balieues* riots in France and, more recently, the Black Lives Matter campaign. In short, set against this context of a profound salience of race in social life, the muted response of critical accounting research is perplexing.

This continued salience of race in social life has even defied the predictions of the founding fathers of sociology, for Marx, Weber, Engles and Durkheim were all of the view that racial phenomena were “remnants of a pre-industrial order which would decline in significance in the modern period” (Omi & Winant, 1994, p. 9). That race has become even more salient during the ‘post-civil rights’, ‘post-apartheid’, and ‘colorblind’ 21st century’ (Winant, 2015), therefore is one of the most important sociological puzzles of our time, and one in which there is great store for critical accounting inquiry.

As a research paradigm aimed at probing accounting’s enrollment in society’s deeper structures of inequality, critical accounting research has made vast strides in unmasking accounting’s partisanship in past and contemporary gender and class struggles. Yet, when one compares the weight and the incidence of studies on these topics and, in particular, juxtaposes studies focused on gender with those focused on race, the indictment that “some inequalities seem to be taken more seriously than others” (Crewe & Fernando, 2006, p. 40) appears quite fitting for the critical accounting literature.¹ There is much at stake here as we contemplate critical accounting’s silence on contemporary racial phenomena. Perhaps most problematically, the prevailing silence might reflect the research community’s belief that we live in a post-racial world. Yet as Theo Goldberg has argued, underlying the ideology of post-raciality is a neoliberal logic which serves to transform social problems into individual failings. Thus, racism and racist commitments are, at once, individualized and depoliticized. Neoliberalism promotes the view that if racial inequality exists, it is not a function of structural disadvantage but rather of individual dysfunction. This in turn depoliticizes racist commitments since, “[t]he role of the state, political economy, segregation, colonialism, capital, class exploitation and imperialism are excised from public memory and from accounts for political conflict” (Goldberg & Searls-Giroux, 2014, p. 5). Moreover, by ridding racist expression and exclusion of its social origin and systematic basis, Wendy Brown has pointedly argued that, political action and justice projects are replaced by sensitivity training and the possibilities for political redress dissolve into self-help therapy (Brown, 2006; p. 16; Goldberg & Searls-Giroux, 2014)—which, ultimately, leads to the absence of race from the agenda of critical scholarship and praxis.

To be sure, studying the accounting–race nexus is theoretically challenging, for quite unlike other bases of social inequality, invoking race in an analysis involves overcoming some substantial conceptual hurdles, not least of which is uncertainty about the ontological status of race and the dis-consensus amongst social theorists as to whether or not race should be used as an analytical tool.² As Skinner points out, “uncertainty has reached a stage where the ‘race’ concept is now unique in the social sciences in being routinely used within quotation marks” (Skinner, 2007; p. 938). Whilst underpinning these sociological debates is the fear that to use the term race is to (unwittingly) reify the concept which has been proven to have no biological basis, we note that much of the critical accounting research on race has sidestepped these debates, and has instead treated race as a given and so has served to propagate fixed essentialist notions of race and racial difference (Annisette, 2009; p. 452).

¹ Crewe and Fernando (2006) levied this criticism towards the development studies literature.

² For a discussion on the difficulties in using race as an analytical tool, see Annisette (2003, p. 643–645).

As theoretically fraught as the concept may be, there is every reason for sustained critical accounting engagement with race.³ Race thinking, represents all forms of discourse that give notions of racial difference salience (Skinner, 2006; p. 483), and emerged in the 19th century to reconcile the contradictions between the universal humanism claims of Enlightenment thought and the inequalities enshrined by systems of colonialism and capitalism (Skinner, 2006; p. 463). Racialization therefore imposes huge material and experiential consequences on those who are subject to it, significantly affecting their life chances. Indeed, as Ruth Wilson Gilmore (2007) starkly puts it, race is group differentiation based on vulnerability to premature death, and here death not only involves corporeal death but includes social and civil death. Yet, the role that accounting plays in realizing these differential outcomes for racialized populations as well as its role in perpetuating race thinking is still neither fully explored nor understood.

Later in this paper therefore, we will suggest ways in which critical accounting research on race could be reframed to give us a better grasp of the issues raised above. Our paper will proceed as follows. In the next section (Section 2), we explain how the disciplines of anthropology and biology were mobilized to construct the idea of race and, drawing specifically from the fields of sociology and cultural studies, we argue that the idea of race needs to be unpacked, challenged, and destabilized in critical accounting scholarship. We then, in Section 3, present a synopsis of the critical accounting literature on race. First we describe the method we have used to define the critical accounting literature on race for the past 25 years and then we identify the major themes in the literature. In Section 4, we discuss the opportunities for a more fruitful critical accounting engagement with race. We first discuss the feminist notion of *strategic essentialism*, which allows researchers to employ race as an analytical category of difference in empirical study whilst, at the same time, destabilizing it as a unitary ontological category explaining dispositional traits. We then we discuss potentialities for critical accounting research in studying the nexus between neoliberalism and race, given critical accounting's rich tradition of unmasking the material and ideological impacts of neoliberalism. Finally, in section 5, we close this paper with some concluding remarks.

2. Repudiating race as an ontological category

In both academic and lay discourses, race has been positioned as *being* an ontological category that discursively makes recourse to the tenets of biological determinism. A deterministic logic seeks to explain patterns of group behavior, reducing the complexities of social phenomena to a set of stereotypes attributed to individuals sharing, what is perceived to be, a salient characteristic—in this case, the color of skin. Determinism achieves multiple objectives. First, it contends that race can be used as an explanatory variable for human behavior. Second, such a postulation of race, neatly demarcates races into separate entities and, in so doing, suggests that the races, by the very essence of their being, differ in meaningful ways *a priori*.

Constructing races and demarcating between them was imperative for rationalizing major blights in human history predicated on racism—most notably, colonialism, slavery and genocide. Indeed, the post-Enlightenment era inaugurated new philosophical claims that underscored universal humanism by stressing the values of equality, justice, and freedom (Shilling, 1993; Skinner, 2007). The principles acquired much currency in Europe, and would subsequently define the founding of the United States. To remain consistent with these principles, while concurrently being able pursue colonialism and slavery in the name of economic and ideological objectives, Western thinking relied on pseudo-scientific work that propagated the idea of ontological racial difference (Jahoda, 2007); and, specifically, the claim that racialized bodies do not warrant the same rights afforded to White bodies. In the case of colonialism, for instance, this logic codified the colonizer and the colonized into spheres of 'distinct human kinds' which allowed for "policing the domestic recesses of imperial rule. (Stoler, 2002; p. 145; also see McClintock, 1995).

To reify the belief that ontological differences between races not only exist but also explain human behavior, the West relied on disciplines as far ranging as anthropology to biology. Early anthropological research that depicted racialized others as 'primitives' and 'savages' offered sufficient evidence to justify why constituents of races deemed to be inferior should be controlled and regulated by members of races deemed superior (Lewis, 1973)—this 'evidence' effectively provided the moral grounds for colonization by declaring that it was in the interests of racialized others to be governed, and ultimately civilized, by Whites through the imperialist project.⁴

The biological sciences, following an analogous ideological initiative, used anatomic measurements to prove the existence of differences in races. One scholar notes the apparent racism underlying such a practice: 'To visually identify differences is one thing, but to determine a method for measurement and an index for tracing affinities among various races is far more vexatious undertaking' (Haller, 1971; 3, for an poignant example of more recent research making similar claims about racial differences, see Rushton, 1994).

³ As Skinner (2007, p. 937) points out, "sociologists continue to struggle with the dilemmas of whether to work with or against race categories, how to distinguish between race and ethnicity, and the relationship between objective (social science) classifications and subjective (common sense) classifications".

⁴ However as Andreasson (2005) notes, not all European colonial efforts in Africa and elsewhere were framed in the rhetoric of benevolence. There were also views such as Winwood Reade's, who predicted that, "England and France will rule Africa. Africans will dig the ditches and water the deserts. It will be hard work and the Africans will probably become extinct. We must learn to look at the result with composure. It illustrates the beneficent law of nature, that the weak must be devoured by the strong" (W. Reade quoted in Andreasson 2005: p 974)

By the twentieth century, academics had commenced the project for debunking the notion that there is a biological constitution to race. Doing so presented a substantive challenge to the maintenance of racism. Indeed:

Demolishing the idea of biological race lays bare the fallacies of racism. If biological races do not exist, then, what we call 'race' is the invention of not of nature but of our social institutions and practices. The social nature of racial categories is significant because social practice can be altered far more readily than one can genetic constitution. Although professional scientists generally agree on the fallacy of race, this idea has yet to find its way into the public discourse. (Graves, 2002: 2)

While most researchers writing on race today do not ascribe to ontological racial difference, they are rarely explicit about rejecting the idea in their scholarship. Accordingly, there is the tacit message circulated that racial differences grounded in ontology do exist.

We should clarify that our advocating for better recognition of the social construct of race should not be read as negation of race and, by extension, racism. Indeed, it is the very construction of race, as a cultural manifestation, that engenders differential material effects on subjects depending upon the (perceived) racial category that they occupy. As such, we understand that the entrenchment of race in social relations codifies a system of cultural racism characterized by, "cultural images and messages that affirm the assumed superiority of Whites and the assumed inferiority of people of color" (Tatum, 2000, p. 79). This racism becomes 'a normal daily fact of society . . . so ingrained in the political and legal structures so as to be almost unrecognizable' (Parker & Roberts, 2005; p. 74). In such a racially contrived world, Beverly Tatum (2000, 79) euphemizes that racism is, "like smog in the air. Sometimes it is so thick it is visible, other times it is less apparent, but always, day in and day out, we are breathing it in". Racism of this scope affords unearned privilege to Whites, while producing detrimental effects on racialized others (McIntosh, 1998). However, at the same time that we acknowledge the material conditions of racism, we contend that this should not absolve scholars from the responsibility to critically examine the socially constructed nature of race and to account for whom such enactments of race benefits.

Miles and Torres (2007) have identified some of the underlying dilemmas associated with invoking the idea of race as an ontological and an analytical category in social science research. They observe that imprudently deploying race in scholarly work often reduces explanation of complex social problems to overly simplistic attributions; namely, in attempting to study social problems, there is emphasis on understanding the ontology of race rather than investigating the processes in which race is implicated. Moreover, they note that when academic research that deploys ideas such as 'race' and 'race relations' is transported into public policy and practice, it can, by the very use of the vernacular, "[legitimize] and [reinforce] everyday beliefs that the human species is constituted by a number of difference 'races', each of which is characterized by a particular combination of real or imagined physical features or marks and cultural practices" (Miles & Torres, 2007; p. 68). In sum, through the very process of writing on race, ideas of 'black' and 'white' are reified as being stable, unproblematic, and determined *a priori*.

In the following section, we examine 25 years of critical accounting research on race. We explore the extent to which some critical accounting researchers may have reinforced ideas of race and race thinking and point out missed opportunities to challenge the ontological status of race as biologically grounded.

3. 25 Years of Critical Research on Accounting and Race

To acquire a comprehensive understanding into how the concept of race has been treated by critical accounting researchers thus far, we systematically collected and reviewed relevant scholarship in select accounting journals. Specifically, we conducted a title and abstract search of the word 'race' or its derivatives ('racist', 'racism') in the following journals: *Abacus, Accounting, Auditing and Accountability Journal, Accounting Business and Financial History, Accounting Historians Journal, Accounting History, Accounting History Review*,⁵ *Accounting, Organizations and Society*, and *Critical Perspectives on Accounting*.⁶ As a caveat, we note that because our search was focused exclusively on the word race and its derivatives, it produced some exclusions which themselves are insightful about how narrowly critical accounting scholars have viewed the concept of race—an issue to which we shall later return.

Turning for the moment to the excluded literature, the first significant exclusion is research on accounting and indigenous populations. Although this body of research has focused on the very issues that concern the wider analytic of race—oppression, exploitation, impoverishment and extermination of targeted human populations—scholars writing in this area have rarely characterized their scholarship as work related to race.⁷ This holds true even when they themselves see indigenous people as constituting a race.⁸

⁵ The journal *Accounting, Business and Financial History* underwent a name change in 2010, after which time it began publishing under the title *Accounting History Review*.

⁶ These accounting journals were selected because given their respective aims and scope, it is fair to assume that the subject of race would most likely be covered in such venues.

⁷ Notable exceptions here are Walker (2003) who discusses eruditely and at length the overlapping concerns of these two areas; and McNicholas et al. (2004) who examines the interplay of race and gender for Maori women in the accounting profession New Zealand

⁸ For example, despite the tremendous phenotypical and cultural variation amongst Canadian First Nations peoples, Neu and Graham (2006, 61) nonetheless referred to them all as "an entire race of people". As this is the only reference to the term race in their paper, this work would not be captured in the search criteria we used for our review.

A second exclusion is those papers that deploy the term ethnicity as opposed to race. The analytical distinction between race and ethnicity has already been made in the accounting literature (see Annisette, 2003, 2009). The distinction adopted in our review, here, is the one adopted by Annisette (2009) and is worth repeating. That is:

It is generally assumed that ethnicity is not based on *physical* characteristics. Rather, it is based on notions of common ancestry, memories of a shared past and common symbolic elements of culture whether real or putative (Cornell and Hartmann 1998: 19). Further, in contradistinction to race, ethnicity is usually initiated as an act of 'self' assertion – the assertions of group members themselves. In short, while race is a way of *otherizing* ethnicity is a way of *asserting distinctiveness* (Annisette, 2009; p. 453).

Given the different histories of race and ethnicity, and the observation that race is habitually invoked as an ideology to exploit, appropriate, subjugate and dominate, or to resist attempts at such, we think it vitally important in this review to make the analytical break so that the way forward is not sullied by some of the conceptual fuzziness of the past, which has seen authors imprudently collapsing the terms race and ethnicity and, at times, using them interchangeably.

A third omission is historical studies on the African slave trade or the Jewish holocaust, which do not invoke the concept of race. Within the tradition of accounting history, there has been a significant body of research focused on accounting and book-keeping records in settings characterized by extreme exploitation of and violence upon targeted populations—such as slave ships, slave plantations, and Jewish concentration camps. However, even though the populations concerned were racialized by dominant groups in order to justify their exploitation and degradation, this body of research makes no mention of such exploitation and the authors make no value judgments on the contexts within which the accounting practices are undertaken (Annisette, 2009; p. 454). Therefore, we do not consider this work as research of a critical nature as we adopt the view that a defining characteristic of critical accounting research is its aim to expose the partisan role of accounting (and its institutions) in wider systems of inequality, and that value judgments about the context in which accounting operates are quite explicit in *critical work*.⁹

Using the search criteria described above, our search yielded a total of 36 articles. Both authors read the articles in an effort to identify and exclude those which did not substantively, or otherwise only incidentally, covered the topic of race in accounting. Based on our reading, we excluded four of the articles for our review, therein netting 32 articles. Amongst the pieces eliminated, include a short editorial for a special issue in which one of the included articles appeared, an article that focused on globalization, an article that examined capitalist development in the United States, and an article that was largely focused on strategy. Of the 32 included articles, it is instructive to note that nineteen appeared in *Critical Perspectives on Accounting (CPA)*, which not only made CPA by far, the most represented journal, but also indicated that it is in this journal, where the discourse on race and accounting has been most vigorously engaged.¹⁰ In what follows, we discuss the dominant themes in this literature and point to ways in which we might expand on them so as to have a better grasp of the role of accounting in the making of race and in the intensification of racial inequality in recent years.

3.1. Racialized accounts and agency

What we refer to as racialized accounts are accounts drawn up in settings characterized by extreme racial oppression, exploitation and violence. In order to appreciate the role of accounting in such contexts, it is important to point out that all forms of racial oppression and violence are enabled by an ideology that constructs racialized populations as non-human or sub-human at best. Witness, for instance, a Cambridge University historian's comment on the Irish upon his return visit from Ireland:

I am haunted by the human chimpanzees I saw along that hundred miles of horrible country... I believe there are not only many more of them than of old, but they are happier, better, more comfortably fed and lodged under our rule than they ever were. But to see white chimpanzees is dreadful; if they were black, one would not feel it so much, but their skins except where tanned by exposure, are as white as ours (quoted in Hechter, 1975, p. xvi)

Accounting becomes an eminently suitable technology to manage and enact violence on racialized populations because of its capacity to de-humanize them or render them invisible as people. This theme is picked up in Warrick Funnell's seminal article which highlights the enabling role of accounting in the Jewish Holocaust (Funnell, 1998). Noting that given its scope and scale, the execution of the Nazi extermination plan required the involvement of vast sectors of German society, Funnell's major aim is to illustrate how through its inherent partiality, accounting could unwittingly enroll large sectors of the German bureaucracy making them complicit in the diabolical Nazi plan. Funnell reveals that by rendering invisible the humanity of its victims, accounting allowed the Nazi state to re-frame the extermination of the Jews as an efficiency problem and thus distance acts of annihilation from those who made such acts possible. The invisibilities created by accounting meant that Jews were no longer recognized as social beings. They could be reduced to a component of tabulations that could be

⁹ The different agendas accounting history research and critical accounting research can be seen by comparing the boundary drawn here with that drawn up by Annisette (2009) in her review of the historical literature on race and ethnicity. The exclusions in this current paper reflect this distinctive feature of critical research.

¹⁰ Of the 32 articles included, 19 appeared in *Critical Perspectives on Accounting*, 4 in *Accounting Organizations and Society*, 1 in *Accounting Auditing and Accountability Journal*, and 8 in *Accounting History*.

arithmetically manipulated and then discussed in the public domain through accounting surrogates. This process as Funnell put it, served to denude them of a life history, the potential to make worthwhile contributions, responsibilities as family members or the capacity to love and have feelings (Funnell, 1998, pp. 452–453).

Whilst genocide represents “the most tragic conclusion of a society’s racialization processes” (Annisette, 2009; p. 457), it is also the case that populations often become racialized by dominant groups to enable the exploitation of their labor power. Cornel and Hartman (1998, p. 28) accordingly contend that, “race is a resource to be exploited”. Richard Fleischman and his co-authors thus focus on such exploitation through their series of studies of racial slavery on plantations of the American South (e.g., Fleischman & Tyson, 2004; Fleischman, Oldroyd, & Tyson 2004). Unlike the agentic role highlighted in Funnell’s (1998) article, Fleischman and colleagues’ depiction of accounting in this setting is that of a passive practice whose outputs and artifacts are deemed to reflect the mindset of plantation owners. Thus, they observe that, “accounting for slaves was identical in most places to accounting for livestock” (Fleischman et al., 2004, p. 16), and just as in the case of any other resource to be utilized for the purposes of commerce and trade, accounting was deployed to monetize slave populations in order to facilitate commercial slave trading (Fleischman & Tyson, 2004, p. 393).¹¹

Slave plantations have not been the only settings in which the nexus of race, labor power exploitation and accounting have been explored. Fleischman and Tyson (2000, 2002) and Dyball and Rooney (2012) study the interface of race and accounting on wage-labour Hawaiian sugar plantations. Fleischman and Tyson’s primary objective is to illustrate the presence of racial discrimination on the plantation. For them, the absence of accounting records on individual productivity substantiates the claim that it was race rather than efficiency that served as the primary measuring calculus of plantation work (Fleischman & Tyson, 2000; p. 7). Despite these studies’ aims to explore the interface of race and accounting, as with the previously discussed studies of slave plantation contexts, the agency of accounting in these highly racialized settings is not explored. Indeed, in all of these studies, accounting is used as a data source, passively providing evidence presumed to be neutral and unbiased to support the studies’ respective arguments.

Research in these settings is therefore based on a very narrow agenda in which the purpose is ‘to investigate the degree to which accounting records are reflective of their times’ (Fleischman & Tyson, 2000; p. 10).¹² It is, however, our contention that more can be done to explore the agency of accounting in the making of race in these settings by instead investigating how accounting records were constitutive of the racial orders of the times. For example, Fleischman and Tyson’s (2000, p. 25) study reveals that, ‘tables were compiled on the perceived abilities and efficiencies of ethnic groups’.¹³ Records such as these provide the opportunity for critical accounting researchers to explore how accounting practices have served to link race to biology, and so underpin essentialist notions of race. Another missed opportunity can be found in Dyball and Rooney’s (2012) study. Whilst the authors conclude that “accounting does not appear to have been implicated in a concerted effort to repress Filipino workers’ pay or conditions” (p. 222), they fail to consider the role of accounting in constructing the notion of the “Filipino worker”, and instead mobilize this construct as a taken for granted, uncontested category. In so doing these works might unwittingly reinforce rather than deconstruct the idea of race as essence.

The final setting in which racialized accounts have been studied is in societies deeply structured by race. Many of these societies are shaped by the legacy of colonialism and racial exploitation of labor. These studies serve to illustrate how accounting practices themselves can become racialized and so serve to (re)produce race and differentially distribute material and other rewards on the basis of racial assignment. In the case of Fiji, Davie (2005) takes issue with state sanctioned affirmative action projects targeted at indigenous populations. She argues that accounting has become an ally of the state by masking the political nature of indigenous privilege and giving it the aura of neutrality. In a related vein, Upton and Arrington’s (2012) behavioral experiment in the United States reveals a notable pattern on racial bias in performance evaluations and bonus allocation decisions. The study illustrates the deeply embedded nature of racist attitudes in that country. Similarly, Tinker and Fearful’s (2007) article shows how policies within US academic institutions can have the effect of privileging the research interest of white scholars and devaluing the research interest of non –whites. Finally, Baker (2014) illustrates the pernicious nature of institutional racism in the US by showing how the failure of accountability mechanisms in New Orleans during Hurricane Katrina was, in part, attributed to the fact that the victims were black residents from poor neighborhoods, many of whom lived below the poverty line. In seeking an explanation for the differential outcomes engendered by the natural disaster, Baker illuminates how being constituted as a racialized other in contemporary America translates into the negation of one’s selfhood by the very institutions that structure society and that should be bereft of racial prejudices.

Research of this type, focused as it is on the structural and systematic nature of racism, provides a strong counter narrative to neoliberal discourse with its tendency to rid racism of its structural and institutional roots, and it is here that critical accounting researchers have vast opportunities to illustrate a more agentic role of accountancy in racial phenomena. For example, as Prem Sikka has recently shown, accounting and accountants have played a vital role in creating, sustaining and legitimizing the egregious income and wealth inequalities that are the product of neoliberal policies. His cogent analysis of such disparities in the UK startlingly reveals two important trends: first, is the declining share of tax revenues going to the UK

¹¹ Joan Hollister and Sally Schultz’s (2010) examination of the nineteenth century accounting records in rural New York however observe that, monetary value was only attached to slaves at purchase or at sale or during documentation of assets held by slave owners.

¹² Indeed, it is our view that the representational faith in accounting which these authors hold is contrary to a critical accounting positioning.

¹³ The inability of this research to fully realize its critical potential is also reflected in the authors’ treating race and ethnicity as interchangeable

state for redistributive purposes and, second, the fact that individuals at the bottom of the income and wealth scale are paying a greater proportion of their income in taxes when compared to the rich (2015, p. 54). Given that UK's raced populations are disproportionately over-represented at the lower end of the income and wealth scale, such work has the potential to expose both the material and ideological ways accounting and accountants participate in the production and maintenance of racial inequalities. From a material standpoint, the two trends can expose the skewed distributive impacts of accounting practices on racialized populations. Moreover, when such distributive effects are played out in neoliberalist environments where structural disadvantage is ignored, it leads to the "attribution of responsibility for the effects of racism to the individuals who are its casualties" (Davis, 2012; p. 171). The dual ideological ends that this achieves is: i) the consecration of the idea that race possesses an essence, and, ii) the concealment of the material forces that underpin racist patterns in society by implying that their causes lay in the realm of the biological or the cultural (Davis, 2012; p. 171; Hardt & Negri, 2000, pp. 191–193). A December 2014 Facebook post by Winnipeg teacher Brad Badiuk well captures our point:

Oh Goddd how long are aboriginal people going to use what happened as a crutch to suck more money out of Canadians. They have contributed NOTHING to the development of Canada. Just standing with their hand out. Get to work, tear the treaties and shut the FK up already. Why am I on the hook for their cultural support? (<http://www.macleans.ca/news/canada/welcome-to-winnipeg-where-canadas-racism-problem-is-at-its-worst/>)

A final poignant illustration of how a misreading of the material effects of race can perform ideological work is the recent exposure in the British press of a 1985 briefing written by current British Minister Oliver Letwin to Prime Minister Margret Thatcher written, while Letwin was a Downing Street aide. In the briefing, Letwin claimed that white people were not prone to disorder and suggested that a scheme to encourage black entrepreneurs would only result in them investing in "discos and drugs". The *Independent* claimed that Mr. Letwin, 'poured scorn on proposals to spend heavily to improve facilities in riot-hit neighborhoods by arguing that rioting in London, Liverpool and Birmingham that year had been due to 'bad moral attitudes'. (<http://www.independent.co.uk/news/uk/politics/oliver-letwin-newly-released-papers-reveal-ministers-appalling-attitude-towards-black-rioters-a6790026.html>).

What these examples underscore is a more pernicious form of racial practice under neoliberalism rule. For with the dismantling of formal institutions of segregation, lynching and other more overt forms of racial practice, neoliberalism is celebrated as the triumph of the economy over politics and culture (Kellner, 2000; p. 307). Its mantra that "race is not a real feature of contemporary life" (Davis, 2007; p. 349) is conveyed in a number of bestsellers such as D'souza's *The End of Racism* (1995), Thernstrom and Thernstrom's *America in Black and White: One Nation, Indivisible* (1999), and Sleeper's *Liberal Racism* (2002), and is internalized by the racially privileged who vehemently deny that neoliberalism is "saturated with race" (Duggan, 2003; p. xvi) and, in turn, respond to racial justice initiatives with resentment and cynicism. Giroux articulates this position well:

Indifference and cynicism breed contempt and resentment as racial hierarchies now collapse into power-evasive strategies such as blaming minorities of class and color for not working hard enough, or exercising individual initiative, or practicing reverse racism. Marketplace ideologies now work to erase the social from the language of public life so as to reduce all racial problems to private issues such as individual character (Giroux 2003; p. 193).

Practices of racial exclusion under neoliberal times are therefore more egregious because as Ansell points out, they operate indirectly and in stealth (Ansell, 1997; p. 21). At the same time, confronting such exclusionary policies are difficult in practice because claims of racism are at odds with the neoliberalist discursive environment that proclaims a colorblind world. As accounting habitually plays an enabling role in the propagation of this discourse, the potential for critical accounting research is enormous—an issue to which we return in later sections.

3.2. Racialized practices and the agency of accountants and their institutions

As Ghassan Hage has recently noted, historically racial practices have tended to fluctuate between two distinct tendencies—racism of exploitation which works to marginalize people *in* society and racism of extermination which works to marginalize them *from* society. The former ensures that the racialized have a physical place in society albeit a devalued and precarious one; whereas the latter works to ensure that the racialized have no social or physical place in society and are eliminated through active or passive extermination (Hage, 2014). Critical accounting research has probed the agency of accountants and their institutions in both types of practices. Studies that have focused on accountants' involvement in racism of extermination have been conducted primarily with a view to understanding the moral complexion of practitioners. Lippman and Wilson (2007), for instance, draw our attention to accountants' direct involvement in the Jewish Holocaust, and reveal the fine level of accounting detail and financial analysis that accompanied a Jew's assignment to labor camps up until their death. Walker (2000) illustrates how British accountants became enrolled in the Nazi propaganda machine and so rendered credibility and legitimacy to the regime. Finally, Walker (2003) focuses on the lesser known mid-nineteenth century genocide on the Scottish highlands, and demonstrates the active role of many of Edinburgh's most celebrated accountants in the mass clearance of the entire rural communities of Highland Gaels who were considered a backward and inferior race. In each of these cases, accountants acted at the level of conventional morality borne out of a desire either to please superiors (Lippman and Wilson, 2007; Walker, 2003) or expand business interest (Walker, 2000), and were enabled by a rigid adherence to laws, conventions and codes of practice. The cases also stunningly demonstrate how accountants'

blinkered pursuit of client and self-interest has in the past, “insulated them from wider social, cultural and environmental implications of their solutions” (Walker, 2003, p. 815).

Whereas there has been limited critical accounting incursions into racism of extermination, racism of exploitation has been explored through a string of studies covering a variety of spatial and temporal settings (Annisette, 2003; Daly, 2005; Duff, 2011; Hammond, 1997; Hammond, Clayton, & Arnold, 2009; Hammond, Clayton, & Arnold, 2012; Hammond and Streeter, 1994; James & Otsuka, 2009; Kim, 2004a, 2004b; Poullaos, 2009) which focus on the exclusionary practices of the accounting profession. Pioneering this research stream is the work of Hammond and Streeter (1994), which illustrates how exclusion based on race advances accountancy’s professional project by securing prestige and income to self-selected elites. Extending on this theme, one stream of work has focused on racial exclusionary tactics used by the early nineteenth-century practitioners in the making of the professional elite, and another examines more contemporary manifestations of such practices. Hammond and Streeter’s article gives visibility to African-Americans who succeeded in becoming CPAs in the face of major obstacles erected by the profession in the United States. Similarly, Chris Poullaos’ (2009) study in the era of the British Empire illuminates how demands for entry into British professional bodies by colonized (and racialized) subjects—which while not being officially prohibited—invoked racist backlash from the center; this backlash sought to ideologically exclude non-Whites from membership and, therein, maintain the profession as a white-only space. Whilst these studies focus on the exclusion of racial minority groups in the making of the American and the British professions, Annisette’s (2003) study of Trinidad and Tobago examines the more difficult accomplishment of excluding groups who represent the demographical majority, from the profession. Given that Afro- and Indo-Trinidadians represent over 80% of the population and, therefore, their exclusion from the profession could not be sustained, Annisette shows how more nuanced forms of racial exclusion occurred through the racialization of accounting credentials and the racialization of accounting worksites.

The work of Hammond (1997), Annisette (2003), Kim (2004a, 2004b), McNicholas, Humphries, and Gallhofer (2004), Daly (2005), James and Otsuka (2009), Hammond et al. (2009, 2012) and Duff (2011), draw our attention to twentieth and twenty-first century racialized practices of the profession, which is perhaps most poignantly demonstrated in Hammond et al’s (2009, 2012) studies of the experiences of South Africa’s first black chartered accountants (CAs) working in international accounting firms. Through in-depth interviews, Hammond et al. (2012, 2009) illustrate the gross economic and educational hurdles that were established by the South African professional institute to exclude the native black population from joining the ranks of professional accountancy. Moreover, they find that even after the formal end of apartheid, black CAs continued to encounter significant racial discrimination and forms of workplace exclusion that resulted in little difference from what they experienced during the apartheid era. Critically, what these studies reveal is the deeply embedded nature of racial practices, and whilst the gendered nature of work is now well accepted within the critical accounting literature, there is little acknowledgment that work is similarly raced through the erection of cultural codes which privileges certain cultural and linguistic competencies. These findings are consistent with the studies of James and Otsuka (2009) and Kim (2004a, 2004b) which focus on discriminatory practices aimed at excluding members of the minority Chinese population from the Australasian region. James and Otsuka (2009) show that the subtle forms of discriminatory practices in accounting firms in Australia mask their preference for white Australians over international Chinese graduates, therein excluding members of the latter groups from practice. On the other hand, while in New Zealand there are less barriers to entry into the profession, Kim (2004a, 2004b) demonstrates that once admitted into professional practice Chinese accountants encounter a glass ceiling such that within professional firms they can be found clustered at the bottom of the hierarchy of the organization (Kim, 2004a; pp. 111,120). Recognizing the ethnocentric and androcentric nature of organizations, Fearful and Kamenou (2006) seek to identify strategies for non-white women to succeed in the work place and, along with Kim (2004b), McNicholas et al. (2004), represent a much needed intervention in the literature to address the intersectionality of race and gender. Along similar lines, Duff’s (2011) visual study of how race and gender are depicted in the annual reviews of the United Kingdom’s Big Four accounting firms reveals that not only are non-Whites under-represented as employees, but ever more problematically:

People of color are much more likely to be depicted as other stakeholders, e.g., as beneficiaries of firms’ philanthropic measures, rather than partners, employees, or clients. In particular, a higher percentage of black children is shown, probably reflecting two factors. First, the higher proportion of non-white children versus non-whites aged over 50 years old, relative to the general population; second, and more significantly, the symbolism of affluent whites demonstrating social commitment to, implicitly poor, black children who make up 43% of the child population in the reviews analysed, reflecting the use of children generally in photographs concerning community service. (Duff, 2011; p. 35)

This effectively reinscribes the paternalistic discourse that racialized others are dependent on, and beneficiaries, of the charity of Whites; thus, again, performing the powerful ideological work of race.

3.3. Analytical problematization of race in accounting research

A small number of critical scholars have recently raised analytical questions on how social identity categories such as race have been invoked and operationalized in accounting research. This perspective is largely foregrounded in Wai Fong Chua’s (1998) commentary that appeared in this journal nearly two decades ago. While not specifically devoted to the question of race, Chua considers the issue of studying complex social phenomena using essentialized binaries. Indeed, while such binaries are “an ‘efficient’ response to potential information overload . . . in the process of devising divides we may see

opposites where there are but differences in degree and erase either within-group diversity or between-group similarity in order to maintain the ‘boxes’ created” (Chua, 1998; pp. 617–618). In short, Chua’s observation suggests how nuances, idiosyncrasies, and diversity is rendered invisible in the process of empirically studying multidimensional lived realities using dichotomous modes of thinking.

Soon Nam Kim (2008) takes her analytical departure from Chua’s ideas. Specifically, in revisiting the case made in favor of oral history as a research method for the discipline of accounting (e.g., Hammond and Sikka, 1996), Kim considers how such an empirical approach reifies Westocentric assumptions concerning social categories like race. Kim notes that oral history poses some disconcerting implications for theory, practice, and praxis. In terms of theory, the essentialized concept of race, as a hegemonic Western construction, is “perpetuated through the connection between the cultural identity of the speaker and the notion of authenticity as a ground of academic authority” (Kim, 2008; p. 1364). In terms of practice, virtually nothing is done to deconstruct the asymmetrical relationship between the researcher (read: the privileged) and the researched (read: the disenfranchised). In terms of praxis, the use of oral history inadvertently provides researchers with the impression that because the ethos of this method seeks to expose social injustices, it absolves them of the responsibility to actually take those actions necessary for the redress of these social injustices. Hammond et al.’s (2007) study of the oral history collection entitled, *Experiences in Transformation: Work in Progress*, further illustrates the danger of the taken-for-granted notion of oral history’s radical underpinnings. Published by one of South Africa’s major public accounting firms, the authors note the stark differences between the tone of their own oral historical accounts of black chartered accountants in South Africa (published in Hammond et al., 2009) and that of the *Transformations* publication which recounted South Africa’s horrific past in a way that “purges the perpetrators from responsibility” (Hammond, Clayton, & Arnold, 2007; p. 263). What these researchers have pointed out is that studying racialized others, while being a lofty endeavor, is an undertaking that is not without its perils—at the very least, researchers might unwittingly be re-enforcing the very social and hierarchical systems that they seek to dismantle.

Countering the ‘polemics’ offered by Chua and Kim, Kieran James (2010) draws on the example of musician Joe Strummer of the 1970s band The Clash to illuminate who can study race and how. Namely, in transporting a case from popular culture to the scholarly field of accounting, he explores “how the other *can be engaged with* in a reflexive, compassionate, authentic, and informed way by an individual who does not share the racial and cultural background of the researched other” (James, 2010, p. 698, *emphasis* in original). Positing his study along a neo-Marxist terrain—one which strives to subvert the ideology and the operation of capitalism—James shows that precluding members of the privileged race from studying racialized others establishes a false consciousness, which effectively prevents recognition of economic inequalities in society. Extending the critique, James further contends that holding race over class as the primary contributor to social distinction thwarts recognition of the insidiousness of income and wealth disparities that pattern and govern society. He explains that, regardless of one’s race, “a genuine, authentic, and compassionate individual can, in existential terms, create her/his own essence by her/his actions” (James, 2010, p. 708). In sum, for James, so long as the researcher is genuinely interested in catalyzing positive social change, the legitimate concerns noted by Chua and Kim can be placated.

4. Towards a more productive critical accounting engagement with race

Our review of the critical accounting literature on race has revealed that from the first call for more research on the interrelationships between race and accountancy (Hammond and Streeter 1994: 285), critical accounting work on the topic has appeared at a sluggish rate of just over one article per year. Of the 32 articles that populate this literature, twenty two are focused on historical settings half of which are located in the 19th century. The overwhelmingly historical emphasis of critical accounting research has perhaps inadvertently served to reinforce the fallacy that race is an irritating residue of a past historical moment and not a deeply embedded feature of existing social structures (Goldberg, 2015; p. 64). Whilst it is true that the present-day dynamics of race are inextricably linked with historical forces (Annisette, 2009; p. 452), it is our contention that the predominantly backward looking focus of the literature has limited the scope of critical accounting research to fully expose accounting’s involvement in the racial practices of our times. Added to this, and as our review indicates, critical accountants’ concerns about race have narrowly coalesced around a limited number of themes and sites with studies of the professional and slave plantation contexts dominating.

In her call to broaden accounting history’s engagement with race, Annisette (2009) pointed to three shifts in the literature which she suggested would liberate accounting history research from reifying race and from propagating fixed essentialist notions of the concept in the literature. Calling for “shifting from fixed to fluid identities” (p. 464), “shifting spatially and temporally” (pp. 464–465) and “shifting from discrimination to privilege” (p. 465), her aim was to encourage accounting history research that would illuminate the variability, diversity and contingency of race and so expose accounting’s involvement in its social construction. Whilst making these shifts are equally valid for critical accounting researchers, there is the added imperative for critical accounting research to highlight accounting’s material and ideological impacts on race. In the sub-section that follows, we suggest a strategy drawn from feminist post-colonial thought that would allow accounting researchers to avoid the troubling issues of essentialism and reification. As Prasad has aptly put it, this would allow critical accounting researchers to identify and rectify tangible social inequalities that have been enacted by one identity group to the disenfranchisement of a fabricated relational opposite, without reinscribing the dichotomous ethos of essentialism (2012: 569). Following that subsection, we turn to discussing how by building on extant research which has highlighted the mutually constitutive relationship between accounting and neoliberalism, critical accountants can contribute to an

understanding of accounting's role in the making of the hyperracial environment of the contemporary era. We then end this essay with some concluding thoughts.

4.1. Strategic essentialism and transcending the ontology of race

As we noted earlier, within the critical accounting literature there has been virtually no concerted effort to problematize the social and the political construction of race (Annisette, 2009). Indeed, as an ontological category, race has been rendered as being an aspect of human experience that is largely—if, not entirely—immutable and static in much of this scholarship. To transcend this concern, critical accounting scholars must account for the implications that emerge from the underlying, albeit tacit, assumption of race as an ontological category. We suggest that strategic essentialism offers a conceptual trajectory by which we can retain an understanding of race that is indeterminate while, at the same time, using race as an analytical category—in a way that ultimately confounds its ontological assumptions. Strategic essentialism coined by postcolonial-feminist thinker Gayatri Spivak (1993; also see Spivak and Grosz (2000), “promotes reclaiming the essential identity of a group as a temporary strategic gesture in the interest of agency for struggle, no matter how dispersed the identities of the members” (Calas & Smircich, 1999, p. 662). The concept is predicated on the claim that as critical scholars, “[w]e should use identity categories only in ways that will work ultimately to subvert them” (Alcoff, 2001; p. 319; also see Prasad, 2012). Prasad (2012) further explains that strategic essentialism is rhetorical rather than literal. There is no credence afforded to ontological sexual difference beyond the political ends that it may serve.

To situate our abstract ideas concerning strategic essentialism and race, and to articulate the former concept's usefulness in cultural transformation, we revisit, what is arguably, the most ideologically charged social movement in twenty-first century America. The acquittal of George Zimmerman for second-degree murder of Trayvon Martin, an unarmed African-American seventeen year old in July 2013, launched the 'Black Lives Matter' social movement. Originating as a hashtag on Twitter, the subsequent murders of other black men—including, but certainly not limited to, Michael Brown, John Crawford III, Eric Garner, and Walter Scott—by white police officers cemented Black Lives Matter as a rallying cry for activists and entrenched it as a discourse in public consciousness (Durr, 2015; Hughey, 2015). The Black Lives Matter movement is strategic essentialism in practice as it unites around a specific political category (in this case, a particular race). While participants of the movement would likely not consider race as an ontological category, and would recognize the diversity within the category, it is equally understood that a discreet category is required to make certain political claims. Such a political action unifies the interests of the Black community in America in an effort to present a collective voice that seeks the redress of prevailing racial inequalities.

Prasad (2012) has illuminated how strategic essentialism can be empirically operationalized within the research context. For Prasad, “[c]ritical engagements with the essentialist's discourse have the potential of unveiling how identity ultimately harbors an inessential disposition” (p. 582). To achieve this outcome, the strategic essentialist can use various methodological frameworks to portray the diverse expressions of human behavior that is not the deterministic corollary of ontological race. In a quantitative study using surveys, for instance, this may mean invoking essentialist analytical categories of race such as 'black' and 'white', while still allowing the possibility for respondents to identify as 'other'. This 'other' category would not only better—though certainly not sufficiently—capture the racial identities of those not categorizing themselves as 'black' or 'white', but it would also confound essentialist categories of race by illuminating the fluidity within the racial continuum. The recent organizational literature on stigmatized invisible identities, which demonstrates the existence of racial identities that are more complex than traditionally used racial categories (Clair, Beatty, & MacLean, 2005), is further testament of the potential of applying strategic essentialism to empirically conceptualize the diversity in racial identity.

4.2. Neoliberalism and contemporary race

In their work, *Empire*, Hardt and Negri label contemporary racism as 'imperial racism' noting that whilst, “[c]ertain specific traditional racist practices have undoubtedly declined . . . it is clear that racism has not receded but actually progressed in the contemporary world, both in extent and in intensity” (2000, pp. 190–191). They pointedly ask “what is the *postmodern* form of racism?”—a question that we believe critical accounting scholarship is well poised to answer. In this vein we suggest that the political economy of neoliberalism provides a fruitful lens through which accounting scholars can engage with this question.

Neoliberalism is well understood as a set of policies, systems and ideologies that are associated with state withdrawal from the provision of social welfare, the privatization of public services, spaces and resources, increasingly disciplinary control and surveillance of 'risky' populations, and the re-scripting of citizen rights as consumer choices, such that citizens are obligated to consume in order to meet their basic needs or solve social problems (Monahan, 2009, p. 156; Fotaki & Prasad, 2015). Accounting's links with neoliberalism are now well acknowledged (Miller & Rose, 1990; Miller, 2001; Power, 1996) and there is a growing literature that has unmasked the mutually constitutive relationship between the two (Cooper, Danson, Whittam, & Sheridan, 2010; Lehman, Annisette, & Agyemang, 2016; Zhang, Andrew, & Rudkin, 2012). On the one hand, accounting, described as the tool box for neo liberal governance (Lehman et al., 2016), has provided it with the language and calculative means to operationalize its hegemonic discourse of efficiency, effectiveness, competitiveness, value for money and individual responsibility, Mennicken, & Miller, 2012; Lehman et al., 2016). The enactment of neoliberal

policies promotes a reification and proliferation of accounting techniques, and in particular the audit, as a result of the plethora of “responsibilized” non-state actors that emerge under neoliberal governance (Lehman et al., 2016; Power, 1996).

The outcome of neoliberal restructuring has been new and deepening forms of national and global inequality (Annisette & Trivedi 2013, p. 3; Fotaki and Prasad, 2015). Neoliberal policy initiatives are known to have intensely detrimental impacts on people occupying the lowest rungs of the economic ladder—a position where indigenous and other racialized populations (including racialized immigrants) are disproportionately represented. Moreover as Giroux (2003: 207) points out, with the attendant hollowing out of the state, government is “largely reduced either to their policing functions or to maintaining the privileges of the rich and the interests of corporate power—both of which are largely White”. Thus, neoliberalism restructuring in the name of efficiency, competition, markets and the like, is ideologically loaded because of its profoundly skewed social and in many contexts, racial impacts.

At the same time, laden as it is with notions of individualized choices, personal responsibility, and the myth of the egalitarian and meritocratic society, neo-liberalist thought blames the victims of structural racism—or, some of those hardest hit by its own impoverishing effects—for their deepening economic marginalization and exclusion. Davis notes that:

Under neoliberal racism the relevance of the raced subject, racial identity and racism is subsumed under the auspices of meritocracy. For in a neoliberal society, individuals are supposedly freed from identity and operate under the limiting assumptions that hard work will be rewarded if the game is played according to the rules. Consequently, any impediments to success are attributed to personal flaws. (Davis, 2007; p. 350)

Critical accounting research is, therefore, well placed to illustrate how through the enabling practice of accounting, neoliberalist policies can “conceal racial inequalities by relocating racially coded economic disadvantage and reassigning identity-based biases to the private and personal sphere” (Davis, 2007; p. 349). This type of investigation is not new to critical accounting scholarship which has long recognized the dangers of accounting’s partiality and prejudices. The very silences created by accounting which bias social perception (Ahrens & Chapman, 2007, p. 5) and so served to conceal genocidal practices of the past (Funnell, 1998), can be shown to be exploited to conceal racialized practices of the present. Prem Sikka’s work provides a powerful starting point for this kind of investigation, for he shows how, by defining the returns to labor power and the state as costs, accounting provides a justificatory discourse for their minimization and, hence, the significant decline in returns of corporate surplus to these stakeholders. The current accountancy model ultimately naturalizes and legitimizes the impoverishing of labor (directly through wages and indirectly through corporate tax minimization), making it impossible to challenge this trend; Sikka rightly observes “it is not easy to oppose a discourse of efficiency, competitiveness and profits” (Sikka, 2015).

A second strand of critical accounting’s engagement with neoliberalism research that has significant though unexplored racial underpinnings is research on the 2008–2009 global financial crisis, which as political scientists have noted, “hit black Americans and other populations classified as nonwhite in the United States hard in relation to whites” (Reed & Chowkwanyun, 2012, p. 153).

A full appreciation of the skewed racial impact of the crisis begins with critical inquiry into the workings of the US market for subprime mortgages, well accepted as the initial site of the crisis. In their editorial of CPA’s special issue on the topic, Chabrak and Gendron recount what is now established as the “classic story line” as follows:

People with scant resources to make interest or loan repayments were allowed to obtain credit and become homeowners. This “stimulated” the economy, enthused by low interest rates and other shortcomings in credit industry regulation and governance. Credit expanded as more and more people bought property, encouraged by growing housing prices. Importantly, the deregulation climate allowed a number of financial institutions to pool and package individual mortgages into securities through a complex and opaque process, thereby transferring lending risk to investors – including mutual and pension funds and a number of government agencies (Chabrak & Gendron, 2015, p. 1).

Although accounting researchers have probed accounting’s involvement in the institutional arrangements that encouraged the growth of the sub-prime mortgage industry (Arnold, 2009; Cooper, 2015; Magnan & Markarian, 2011; Power, 2009; Sikka, 2009), missing from these critical accounts is the racial dimension that foregrounded the industry’s emergence and growth, which would explain why the debilitating effects of the sub-prime crisis was disproportionately felt by America’s populations of color.

Initially developed in response to the historic pattern of discrimination (i.e., credit rationing on the basis of race) by the country’s prime rate institutions, by the 1990s subprime lending shifted from low income African- and Hispanic-Americans to specifically targeting high income individuals of these populations. A study published by the Institute of Race and Poverty on prime loan denials and subprime mortgage issuances in the Twin Cities powerfully demonstrates the phenomenon (IRP, 2009). The study showed that in Twin Cities, like many other cities throughout the US, prime lending institutions were more likely to deny loans to people of color, regardless of their income (p. xxx) and that “high-income black, Hispanic and Asian applicants have higher denial rates for home purchase and refinance loans than low-income white applicants” (IRP, 2009). Indeed the disparity in prime loan denials was so egregious, the study noted that, “[h]igh and very high income black and Hispanic borrowers are more likely to receive subprime loans than in any white income group”. As a result, the authors concluded that, “[u]nless characteristics other than income are strongly correlated with both race and risks, race by itself is still a very strong factor determining the quality (and therefore the cost) of loans that borrowers receive” (p. 27). The subprime market, therefore, emerged as a consequence of the exclusion of these racialized groups from the cheaper,

regulated, and less risky prime mortgage market; and whilst racial discrimination in bank lending in the US had been legion (Barwick, 2009; Bradford, 2002; Munnell et al., 1992; Schafer & Ladd, 1981), of relevance to the 2008–2009 global financial crisis is the observable shift in practice by major US banks from denying racialized populations access to cheaper, less risky prime mortgages to a practice of deliberate steering of racialized individuals into the subprime market. Beth Jacobson, a senior subprime loans officer of Wells Fargo, gives a chilling account of how the Baltimore branch pushed blacks who would have qualified for prime loans into subprime mortgages

Wells Fargo mortgage had an emerging-markets unit that specifically targeted black churches, because it figured church leaders had a lot of influence and could convince congregants to take out subprime loans. (Powell, 2009)¹⁴

Such practices were widespread throughout the US and were certainly not unique to the Twin Cities and Baltimore. Faber (2013) reports that by 2006, at the height of the boom, black and Hispanic families making more than \$200,000 a year were more likely on average to be given a subprime loan than a white family making less than \$30,000 a year. Thus, whilst there is widespread acknowledgment that the financial impacts of the subprime industry's foreclosure epidemic has been disproportionately felt by people of color, and by the cities and neighborhoods in which they lived (IRP, 2009; Faber, 2013), the classic storyline as related by Chabrak & Gendron (2015) erases some very important nuances to the account.

This short excursion into the nature of subprime lending market suggests that there is need for a deeper critical accounting interrogation of this aspect of the global crisis. In addition to interrogating accounting's enabling role in the wider institutional environment, research is needed to expose the predatory practices within the subprime market and to reveal how accounting, by reconstructing race as risk, enabled the industry's racialized practices. Importantly, critical accounting engagement of this type would also serve to undo the ideological work of race embedded in this narrative, for the statement that subprime loans were made "to people with scant resources" (Chabrack & Gendron, 2015) not only distorts how the industry actually practiced, but more perniciously, carries moral undertones, suggesting that loan recipients were unworthy and undeserving whilst simultaneously masking the fact that subprime mortgages were exorbitant, predatory, and were almost destined to foreclosure (Renuart, 2004; IRP, 2009; Faber, 2013). As the US media presented the foreclosure crisis as one largely affecting its communities of color and in particular the black community, the ideological work of race embedded in the classic story line is all the more profound, for in keeping with the new form of muted racism under neoliberalism (Davis 2007), it reinforces the ideology of moral deficiency based on ascriptive difference without ever making reference to race.

A third strand of critical accounting research that presents opportunities to expose the contemporary material and ideological effects of race relates to extant research on new public management, which has been labeled, "a prime avatar of neoliberalism (Chabrak & Gendron, 2015, p. 1). Neoliberalism's tenets of promoting more efficient government and privatization of public services is now legendary and critical account accounting researchers have pointed to enabling role of accounting in transforming a number of institutions such as education (Boyce, 2002; Edwards, Ezzamel, & Robson, 1999), health (Chua and Degeling, 1991; Chua & Preston, 1994) and prisons (Mennicken, working paper). Davis (2012:174) reminds us that these institutions have long memories, and they continue to use race as a basis of access. In North America, evidence of this is palpable from the targeting and mass incarceration of US black and Latino males under Ronald Reagan's war on drugs (Alexander, 2011) which, not surprisingly, coincided with the privatization of US prisons (Waquant, 2009), to the increasing health and education inequalities experienced by Canada's First Nations communities during an era of neoliberal reforms (Adelson, 2005). These are part of a pattern of racialized effects of privatizing or otherwise transforming public institutions around the world for which a sustained critical interrogation of accounting's role urgently needs to be undertaken.

5. Conclusion

It is mystifying that with the discrediting of 19th century scientific racism in the 20th century, by the 21st century race has become even more potent and ever more salient. We have argued in this essay that given its relative paucity and the overly historical emphasis of what exists, critical accounting research has yet to interrogate why race is, as Goldberg put it, 'still proving so commanding and intractable even in it's after life' (Goldberg, 2015; p. 7) ; also see Embrick, 2015). We note as others have, that under neoliberal rule, race and racism have taken on new forms: muted (Davis, 2007), disguised (Giroux, 2003), and yet ever more intense (Hardt & Negri, 2000). In this essay, we have suggested some ways in which critical accounting research can begin to better narrate, unveil and undo the contemporary enactment of race and its ideological work. We have by no means exhausted all potentially fruitful research avenues. Indeed, we have merely pointed to some obvious tracks within existing currents of critical accounting scholarship which, given their contemporary racial underpinnings, provide critical accounting researchers the opportunity to render a distinctive dimension to a sociological understanding to contemporary race. Unexplored by us are tracks within other extant bodies of thought which though complementary to the concerns of critical accounting research, still remain untapped by our research community, including

¹⁴ Wells Fargo later settled a suit of \$175 million for pricing discrimination of which \$2.5 million went to the city of Baltimore which alleged that Wells Fargo steered minorities into subprime loans, gave them less favorable rates than white borrowers and foreclosed on hundreds of Baltimore homes creating blight and higher public safety costs (Broadwater, 2012).

the few who have studied race. The body of work of postcolonial thinkers is a case in point. To date this body of work has remained largely ignored by critical accounting researchers, yet as we have shown in this essay, Spivak's concept of strategic essentialism, can bring enormous analytical and methodological power to a critical analysis of race. We contend that a deeper engagement with the work of post-colonial thinkers such as CLR James, Franz Fanon, Aimé Césaire, Edward Said, Homi Bhabha and Ngũgĩ wa Thiong'o is likely to provide much needed variegation to extant critical accounting interrogation of race and racism; as well as enrich our understandings of other socially constructed identities and the practices of division which they propagate.

In making the call for critical accounting researchers to take on a racial lens to the contemporary phenomena which they study, we at the same time acknowledge the potential to further enrich our field. Indeed, the adoption of a racial lens often involves the use of novel theoretical and methodological approaches, largely because the insights of the theoretical giants whose philosophies inform much of extant critical research seem inadequate to capture the hyper-racial nature of our contemporary era. For example, take the increasing tendency of neoliberal states to view imprisonment as a solution to a host of social problems including drug addiction, mental illness, homelessness, and unemployment. When studied as a racialized practice in the US, a different cast of theoretical characters is brought into play. Cherry, for example, observes the supplanting of Foucault by thinkers such as Angela Davis, Loic Waquant, David Garland, and Michelle Alexander who appear to be more of a resource for analyzing mass incarceration, by conceptualizing the prison as a warehouse as opposed to Foucault's place of self-improvement (Cherry, 2013). Thus, whilst we are not arguing for a dethronement of any of the social philosophers whose theories inform much of critical accounting research, we do strongly believe that there is much to be gained by infusing critical accounting research with a wide range of theoretical, analytical and methodological choices and see this an certain outcome of sustained critical accounting research effort focused on contemporary race.

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