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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.<sup>1</sup> 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.<sup>2</sup> 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).

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

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

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