

FRANKENSTEIN IS BLACK: A TALE OF BLACK ACCOUNTANCY

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Abstract

The purpose of this paper is to examine a *monstrous Blackness* that defines the outsider status of the Black accounting experience, using a Critical Race Theory perspective. This paper used different research studies to unpack the lived working experience of Black accountants. In this study, I highlighted the existence of a monstrous Blackness consisting of subtle institutionalized inequalities of race which regard the Black accountant as an outsider in the profession. Since this work does not use sample data, it can be suggested that it propagates a monolithic view of the Black professionals experience—a view that does not *fully* investigate the intersections of gender and class with notions of race. In addition, the sole use of qualitative rather than quantitative secondary sources might suggest that the Black experience is monolithic in nature. Little academic or industry research has examined the professional experience of the Black accountant or their potential outsider status. Therefore, this study tentatively seeks to contribute knowledge to an under-researched area.

Keywords: Accounting, Critical Race Theory, Monstrous Blackness, Insider and Outsider

Introduction

This paper examines the nature of racial exclusion within organizational studies and accountancy. Critical Race Theory (CRT) is an effective tool in addressing issues of race and racism that are monstrous in nature within these fields. Thus, this is because it demands an observance to social justice and liberation in its analysis. To this end, a number of scholars have already started the work of unpacking the accounting workplace's professional culture, which is raced, gendered, and classed (Hammond, Clayton, & Arnold, 2009). Nevertheless, the overall culture of the accountancy environment, its workplace practices, and codes of behavior

remain largely under-analyzed and under-researched, particularly in terms of assessing inequality (Turley, 2004).

In the following CRT discussion of the Otherness of Black accountancy, I employed the analogy of Mary Shelley's fictional character 'the monster' in the novel *Frankenstein: Or, the Modern Prometheus* (Shelley, 1818) to analyze the rejection of Blackness from the profession. I conceived the monster to be similar to the Black outcast, constructed as barbarous in society and the accounting workplace. However, barbarity can be defined along the lines of savagery and foreignness. Said observes that representations of the racialized stranger exist '*outside of civilization*', which in turn is often used to professionally reject the authentic status of the Black accountant (Said, 1991). In addition, negative stereotypes relating to Blackness are regarded as natural difference, somatic; and as such, full acceptance of this *monstrous Blackness* into normal society is impossible.

Clearly, this is reflected in the reality of Black exclusion that is international in scope and historic in nature, as seen in the marginalization of accountancy in Africa and the West Indies (Annisette, 2000; Uche, 2002). Previously, U.S. figures have highlighted that in the last decade, less than 1% of African-American professionals were accountants (Hammond, 2002). Additionally, survey data from the Centre for Accounting Education (CAE) at Howard University states that 65% of African American accountants have been with their current employer for approximately 3 years or fewer, while only 18% have remained with the same organization for more than 5 years, gaining partnership typically between 11 to 15 years. Overall, the majority of African American accountants leave their place of employment only after a few years (Ross, 2009).

The other part of this paper is arranged as follows:

A literature review which examines briefly the issues of race and racism previously explored in the fields of accounting and organizational studies. Then, the benefit of employing a CRT perspective to theorize the dynamics of exclusion and inequality in relation to *social closure* (being closed out of a professional field) is explored. The second part of the paper is an in-depth examination of the reason Blackness is viewed as monstrous, to be feared, and to be avoided. Thus, when Blacks do enter the profession, they must be controlled and constantly monitored. In addition, they are regarded to be false and untrustworthy. Control is then observed as a product of racialization. Every day, racism illustrates how subtle and indirect control is exacted in the workplace, and how it acts to fortify the outsider status of the Black professional, who is indelibly marked as not belonging. The paper concludes that perseverance and resistance characterize the professional life of many Black accountants. Furthermore, their oppositional strategies to

subjugation must be supported and encouraged as a matter of promoting a social justice agenda of greater Black inclusion and professional success.

I.

Few have begun the work of unpacking notions of monstrous Blackness in organizational studies, and none have specifically applied a CRT framework to ideas of the monstrous within organizations with particular relevance to accountancy.

Yet, those researchers examining the Black experience have identified exclusionary tendencies. Some Black accountants have consistently reported that they lack the high-quality mentorship their white colleagues received, while others have noted that men and women from ethnic backgrounds suffer a particular conflict and rejection in the accounting profession (Fearfull & Kamenou, 2006; Viator, 2001).

It should also be noted that previous organizational research studies have also begun the process of unpacking race and racism in a nuanced fashion (Cox & Nkomo, 1990). This paper seeks to emulate this tradition. Nevertheless, past research in this field has also been limited. This is typified by taxonomy of organizational articles undertaken by Cox and Nkomo (1990). Their study reveals the invisibility of Black men and women in organizational behavior journals and the subsequent need for greater theory development and empirical work around race.

“We conclude that the major outlets for OBHRM¹ research do not contain a significant research base for understanding race in organizations” (Cox & Nkomo, 1990, p. 422).

Alderfer commented on the hidden pressure facing white progressives from color-blindness in dominant majority societies. Thus, such pressure dampens any enthusiasm or perceivable need to engage in race relations research. People fear being identified as one who is *‘overdoing this race relations stuff’*, leading to avoidance of race issues in research and industry whenever possible (Alderfer, 1990).

Nkomo proposes that other race-based theories ranging from post-colonial theory to classic feminist frameworks can also be utilized to unpack the experience of the Other from the perspective of those characterized as Other (Nkomo, 2011). Particularly in the field of education, researchers have utilized CRT racial analysis to counter negative white westernized assumptions of the Black experience (Dixon & Rousseau, 2005).

¹ Organization behavior and human resource management.

Race

Before looking at Black inclusion or exclusion, the following question must be asked: how is race defined? Furthermore, the definitions of race vary significantly. Commonplace dictionary definitions explain race as a group of people with shared phenotypic characteristics (i.e., skin color, hair type etc.). Other definitions explore the socio-political ramification of power as it relates to how these physical differences are treated in the society (e.g., those with Black skin typically hold less social, political, and economic power). Omi and Winant saw this problem in terms of the practice of racialization (how race is created, defined, and positioned in a particular societal context). They defined it as an ideological (versus a biological) process that is historically specific (Omi & Winant, 1986, 2002). Murji and Solomos were rightly concerned whether the term should be used at all, due to the many inconsistencies in its definition and usage (Murji & Solomos, 2005). However, Omi and Winant concluded that race must be understood as:

“...an unstable and “decentered” complex of social meanings constantly being transformed by political struggle” (Omi & Winant, 1986, p. x).

Therefore, the usage and changing nature of these racial formations are the *“...process by which racial categories are created, inhabited, transformed, and destroyed”* (Omi & Winant, 2002, p.124). Race is a fundamental organizing principle of social relationships, existing in all interactions between persons of color and white individuals. This means that Blacks in the accounting profession must contend with their daily workplace dealings, consistently being viewed and interpreted in a racialized context. Consequently, this is why choosing a theory of race and racism is of vital importance to the process of unpacking varied experiential views on the notion of rejection or inclusion of Blackness in the professional setting.

Using the CRT Lens

This paper utilizes a CRT perspective by centralizing race and racism in accountancy. Specifically, CRT explores ideas about how race, white supremacy (i.e., the automatic rightness of whiteness), stereotypes, and white skin color privilege are ingrained systemically, legally, and institutionally in society, as well as the consistent impact of these variables on non-white individuals. For example, in Shelley's *Frankenstein*, the monster is viewed as a terrifying threat to a standard way of life and to normal human beings (Shelley, 1818). In this way, I used a CRT viewpoint to point out that Blackness is equally *monstrous*, and Black professionals in the accounting profession are similarly threatening.

A CRT approach involves using guiding precepts to critically evaluate how race, racism, and dominant societal narratives (e.g., how we gain things based on our individual merit [the myth of meritocracy], color-blindness, etc.) infringe upon the way we perceive everyday life. The CRT method can be said to have a number of guiding principles (Solorzano & Yosso, 2009). First, race and racism are seen as everyday occurrences, which is central to the modern lived experience of Black people in the society. Second, the view that society exists in a post-racial epoch is eschewed. Notions of color-blindness, meritocracy, and race neutrality were challenged. Therefore, this illuminates the processes of racial formation in the society which maintain and duplicate a white understanding of race, reinforcing white racial hierarchies. Third, commitment to social justice is essential. Since its origins in Critical Legal Studies in the 1970s, CRT has been characterized by an activist approach in seeking equality and fairness. Fourth, giving voice to the lived experience of the marginalized is central to the CRT critique. By focusing on the lived experience, CRT becomes like fluid and is dynamic as the malleable forms of race and racism that it theorizes. The use of storytelling to focus upon the Black voice is an example of CRT methodological technique, making it possible to challenge dominant majority white tales of bad Black culture.

Fifth, CRT states that ahistoricism is a tool for subjugation. Critical race theorists point to the fact that the minimization of historic racism bolsters the current system of domination. This allows the dominant majority to believe that the society has moved beyond race with each successive generation, leaving historic and systemic racial privilege unchallenged and unpacked (Matsuda, Lawrence, Delgado et al., 1993). Sixth, CRT is multidisciplinary in nature. Theories of intersectionality are included within its flexible framework. CRT scholars reject reified notions of race, class, and gender as separate and essentialist categories. Thus, from a CRT standpoint that asserts racial realism (racism is real in our society), Black accountants are viewed to be ceaseless outsider. Their presence in accounting is not normal.

Blackness as a Monstrosity

I argue that society systematically conflates Blackness and bestiality as one and the same, which forms a '*monstrous Blackness*' that represents a danger to the collegiality of accountancy and organizational studies as normatively white male professional spheres (Flagg, 1997).

In Shelley's novel, the monster is a fearsome creation, whose monstrosity is emphasized through ugliness and the enormity of its size, so as to remove any sympathy the reader may have for the creature's predicament (Shelley, 1818). Monstrous Blackness is also ill fitted to the

norms of the society, organizational customs, professional mores, or processes; and as a result, it is classed as inauthentic. The rejection of the Other is encapsulated in Giscombe's Report titled '*Women of Color in Accounting*'. Therefore, she emphasizes that:

"Stereotyping, double standards regarding performance, and lack of professional development opportunities are barriers to advancement for women and men of color" (Giscombe, 2008, p. 2).

The Blackness of the Black accountant is superfluous to the professional setting. Furthermore, a natural social order exists that positions cultured whiteness at the top of the racial hierarchy and barbaric Blackness at the bottom. As such, Ahluwalia argues about the '*negro*', who was '*native*', '*bestial*', and '*barbarian*'.

"It was the colonial project which necessitated that these monsters had no place in the modern West" (Ahluwalia, 2007, p. 258).

To reject Blackness from the profession is therefore a traditional act of removing the monstrous from view. The colonial project was in part a process of racial formation, which created a racial hierarchy that indelibly marked Blackness to be inhuman. Blackness is similar to the creature's form; it signifies that aspect of the uncanny must be attacked and suppressed because of the stress and terror it engenders.

"The (white) colonist turns the (Black) colonized into a quintessence of evil..." (Fanon, 2004, p. 6).

Let us not forget that it is scientist Victor Frankenstein, the creator of the monster, who is representative of all that is good and evil. It was he who rejected the monster as unbearable to look upon and so incurs the wrath of his spurned child. However, white society's fear of Blackness is similarly based on the idea that, like the monster, Blacks will eventually seek revenge for the unfair and historic rejection experienced. This therefore leads to the creation of racial paranoia. In addition, whites become fearful of the actions and reactions of Blacks (Fanon, 2004). Both the creature and Blackness are trapped. The creature's face equals truth because it cannot change what it looks like or represent (Hatch, 2008). Like the monster, Blackness is also trapped in its own monstrosity. It cannot physically change or completely assimilate to conventional white norms leading to damnation as the eternal Other (Chao, 2010).

The processes of racial formation are simultaneously both fixed and adaptable. New stereotypes are flexible to the needs of racial domination, as witnessed concerning the '*unstable*' Blackness of President Obama. Within America, he is both '*Too Black*' and '*not Black enough*'. Such is the fluidity of Blackness—it resists fixed classification that underpins Black monstrosity

in the white imaginary, but is flexible enough to allow the existence and creation of new monstrosities of Blackness in a multitude of obvious and subtle ways (Modood, Berthoud, Lakey et al., 1989).

Fluidity of Blackness can afford some measure of acceptability, but it is essentially temporary. At some point, the Other will inevitably revert back to its negro nature. Race itself is a floating racial signifier. Black skin denotes difference (Hall, 1997). In some contexts, Blackness can be considered as positive in the society (e.g., President Obama is 'exceptional', and so is Oprah Winfrey—such Blackness is rare, valuable, and accepted). However, positive Blackness is seldom permanent because 'bad Blackness' is deemed to surface sooner or later.

To the white imaginary, within all Black masculinity lurks the *monster in the man* who is eternally placed as the racial Other (Pattons & Snyder-Yuly, 2007). Regardless of achievement or status, they are trapped in a racial hierarchy that promotes unequal order in the society (Rollock, 2012). As Steele suggests, Black Others, particularly Black males, are susceptible to stereotype threats.

“A situational threat—a threat in the air—in general form, can affect the members of any group about when a negative stereotype exists...members of these groups can fear being reduced to this stereotype” (Steele, 2009, p. 164).

Fear permeates all. Black monstrosity itself creates fear in both whites and Blacks. Consequently, whites fear the devil in Blackness, and Blacks fear the devil inside themselves (Steele, 2009). Fear of Blackness is racially primed from an early age where whites are historically conditioned (primed) to observe only negative tropes of Blackness. Therefore, whites continually, naturally, and unconsciously perceive bad Blackness by *default* (Smith, Yosso, & Solorzano, 2007).

Color-blindness

A CRT lens reveals that accountancy is color-blind, suggesting that merit alone in the field drives progress, and that success is attained through individual effort (Akom, 2008). The practice of color-blindness by the dominant white majority is a core feature of taken-for-granted, and hence elusive and invisible character of whiteness. To deny perceiving race is to deny racial reality, an action that maintains the status quo of racial repression. It is to deny the existence of white animosity toward Blackness that closes down the conversation on race, ignoring its conflict and complexity (Goldberg, 1993).

Even within government-backed equality policy, systemic institutionalized racism exists within diversity management practices and diversity policies, hindering the progress of the Black professionals

(Creegan, Colgan, Charlesworth et al., 2003). Although the accountancy profession has sought to promote diversity and inclusion policies, Ahmed highlights the non-performativity of institution-implemented, anti-racist policies that '*do not do what they say*'. Diversity and inclusion policies are often ineffective and are seen to transcend their very purpose. The action of implementing firm-wide equality policies represents a declaration of the defeat of racism in the organization, even if this statement is premature² (Ahmed, 2006). Non-performativity bolsters racism by permitting limited Black participation, while at the same time emphasizing the fairness of the field without challenging embedded racism at the individual or organizational level. Accountancy organizations and the field of organizational studies must become more affirming by increasing diversity and inclusivity in a very real sense. In addition, underpinning equality policy must be a drive to minimize colorblindness in the workplace.

All too often, racial progress only happens when it benefits white interests, a concept coined *interest convergence* by CRT theorists (Milner, 2008). Blacks incrementally gain better treatment, at the cost of leaving underlying systematic structures of privileges untouched. Real sustained racial progress actually costs whiteness in its inherent privilege. Black progression must be seen as an ethical prerogative; otherwise, diversity initiatives within corporations will remain largely ineffective. Analogous to Tatum's work on removing the veil of color-blindness from predominantly white students, accountancy organizations must prioritize work to raise awareness of hidden institutional racism within their walls (Pilkington, 2004). Also, fostering an institutional culture of allies and explicitly championing the Other should be considered (Helms & Cook, 1999; Tatum, 2009).

Becoming Frankenstein - The Horror of Monstrous Black Exclusion

The ability of any professional to navigate insider and outsider status, and to avoid *social closure* in the field can be defined as being successful. Being construed as monstrously Black bars entry to the profession for many Black professionals, because they cannot avoid closure. Larson conceptualizes that professions exist to engage in just this act. Thus, they are in fact professional projects of exclusion which develops social closure to protect their monopoly of service. Closure ensures each profession determines its participants, and those participants usually hold similar backgrounds and values (Larson, 1977).

² It is assumed that the very existence of equality policies signifies that organizations are successfully reducing and confronting inequity within the profession.

Blackness is a victim of the professional project which is also a social project (Richardson, 1997). Only the right sort of professional, such as the archetype of the ‘*company man*’, can succeed and gain monopoly benefits (Grey, 1998). In Richardson’s study of *social closure* in Canadian accountancy, he posits that:

“...entrants to the new associations had to serve an apprenticeship with an existing member and/or be sponsored as a person of sound moral character. This resulted in the backgrounds of members being highly skewed in terms of ethnic, gender, and religious representation” (Richardson, 1997, p. 640).

Social closure prevents any kind of difference challenging the status quo by limiting entry into the professional field to a select membership, consisting mainly of white male social elites (Lewis, 2012).

How practice is enacted within the workplace is a particular element of social closure. Cultural practice is racialized as well as an integral element of the process of *social closure* structuring the accounting profession, where the Other is perpetually rejected based on exhibiting incorrect cultural practice that is raced, gendered, and classed. In Sian’s study about the process of closure, she stated that:

“...both formal and more informal sanctioning at various points in a project (by powerful constituent groups) can also result in exclusion on the basis of race, gender, social class, and wealth” (Sian, 2006, p. 297).

Entry into the accounting profession has previously been strictly managed in post-colonial countries and the United States, so as to ensure that the “*color of accountancy*” remained white (Annisette, 2003; Bakre, 2006) and the gender remained male. Here, white males experience the “best fit” within the accounting profession (Giscombe, 2008). Yet, some Black accountants do succeed. As Bourdieu suggests, the successful practice these individuals enact in the professional field is achieved through the possession of valuable capital. Access to the field therefore is *actually possible* to those Others who possess such capital. Unfortunately, capital valued by the field is seldom taught, gained, or possessed by Black professionals in meaningful numbers (Bourdieu, 1990).

Thus, like the monster, the Black professional is unloved and unlovable—an object of study, useless professionally, something to be feared, and a significant threat. A lack of faith in Black ability is fostered in the professional realm, leading to a lack of trust (Williams, 1991).

Controlling the Monster within the Professional Labyrinth

A central theme in Shelley's novel is horror derived from unrestrained dangerous science (Hammond, 2004). An underlying theme of Shelley's tale is the failure of society to police and restrain the unruly. However, a lack of scientific oversight produces the monster to the folly of all. This is representative of the society's fear that it is also failing to monitor and control monstrous Blackness. The exclusion of Black professionalism constitutes an institutional aversion against the unacceptable and disruptive Black body in predominantly white spaces (Yancy, 2008). Even though the deliberate and often unconscious exclusion of Blacks from the professions, simply because of their obvious "differentness" (i.e., black skin) is a current societal norm, normative white society always wants more action to stem the tide of the dangerous Other.

In the novel, this was achieved through levying control upon the monster by forbidding his acceptance in the society. He is continually denied of decent treatment and the privileges that the society offers to human beings. However, the society fears that if he is not controlled now, he will become even more uncontrollable later. Similarly, control of Blacks is advanced through societal stereotypes of Blackness as a monstrosity. These tropes must be continually generated and deployed to ensure the vigilant policing of the perimeter of whiteness (normality) for the safety of all. The white insider continually (re)defines the frontier of what is considered as outsider, and what is unacceptable and inauthentic. This structures the dynamics of racialized space, of who belongs and where they belong (Gillborn, 2006).

Monstrous Blackness is viewed permanently as uncontrollable, continually standing in opposition to the basic requirements of professionalism. Professions view themselves as altruistic and open through adherence to a list of attributes, as opposed to the more critical evaluation of themselves as projects of monopoly and closure (Etzioni, 1969). Those stigmatized as Other are to be controlled, eventually regulating themselves to institutional norms (Foucault, 2010). Black professionalism is inherently ungovernable, irrational, and therefore incapable of governing and being governed or in participating in leadership roles which requires these attributes.

Fournier proposes that the reputation of a profession rests on its ability to conform to local expectations and to foster faith in its professional criteria (Fournier, 1999). This positions the Black accountant to be inherently inauthentic and unprofessional since a number of commentators in the field have observed that the expertise of the Black accountant is often questioned (Kyriacou & Johnston, 2006). Therefore, this becomes problematic, as Fournier remarks:

“... Professional labour is autonomous labour where the conditions of autonomy have already been inscribed in particular forms of conduct articulated in the notion of ‘professional competence’” (Fournier, 1999, p. 282).

Black accountants are not the real deal because they are perpetually monitored and their competence is always questionable. Any deviance from the expected dress styles also questions competence because a fundamental principal of professionalism within accountancy depends upon how the self is presented regarding appearance, conduct, and attire (Anderson-Gough, Grey, & Robson, 2002; Haynes, 2008). As Haynes notes:

“Control of the body and its outward display is central to the embodiment of the accounting professional, largely premised on a masculine norm of rationality, discipline, assertion, and presence” (Haynes, 2008, p. 337).

Positioned to be professionally *incompetent*, the Black accountant often has little independence and is regularly subjected to workplace surveillance. This ranges from work performed to how they dress. In particular, Black femininity—encompassing both the unruly, irrational female body, and the incomprehensibility of monstrous Blackness—faces a twin bind; as such, is frequently subjected to regulation in the accounting sphere. In particular, Kyriacou and Johnston’s study highlights the plight of a Black female accountant (Jane) who comments on the concern she engenders with her male partner in relation to stealing clients.

“An interesting issue is why the partner felt the need to control Jane’s exposure to clients in such a way” (Kyriacou & Johnston, 2006, p. 65).

In particular, Black women accountants reported their own self-regulation with regard to deportment. I propose that the Black female professional walks a tightrope of acceptability. However, too much cleavage or a dress that is too short confirms the negative status of Black femininity in a field where deportment is a function of success (Anderson-Gough, Grey, & Robson, 2001).

Within the professional labyrinth, the Black body is stalked, much like the creature is hunted by Victor Frankenstein. Black autonomy and professional self-determination is the prize that must be captured and controlled for the protection of the professional ideal and the society as a whole. However, in this context, many Black accountants do succeed by utilizing strategies of perseverance which will now be examined.

Discussion

Resistance and Support against Racism

Given the centrality of racism what should Black professionals do? I propose that Black professionals must focus on *racial resistance*. Such resistance (perseverance in the face of racism, and institutional discrimination) consists of numerous strategies potentially employed by the Black accountant to combat, manage, and ultimately survive the hostile accounting environment.

At the macro level, inclusionary attempts to enter the profession should be pursued. For example, political lobbying of the government is often seen as an effective strategy to force more open entry (Witz, 1992). This requires direct intervention of the government to dictate quotas of Black accountants within the field. Sian's examination of Kenyan accountancy shows that successful inclusionary strategies were explicitly followed to increase the number of Black African accountants in the profession during Kenya's post-colonial period. The qualifications and jurisdictions (Abbott, 1989) of other western accounting bodies were eschewed in favor of policies that explicitly encouraged the introduction and progression of Black Kenyan accountants (Sian, 2006). Although this explicitly favors Black accountants, some taking a color-blind view suggest that this is '*reverse racism*' against whites. However, from a CRT perspective, historically restricted Black representation across various professional fields is the result of institutional racism and must be countered with clear anti-racist policies of inclusion that go beyond notions of non-performativity.

Additionally, micro-level strategies of racial resistance are also numerous. Often operating at the level of the individual, the creation and the cultivation of *safe spaces* where the Black professional is validated and motivated to continue in the profession (e.g., a supportive colleague, an encouraging family member) becomes a valuable tactic of racial resistance. However, another approach is to use the notion of individual *self-reliance*. The Black accountant fosters an unshakable belief in his or her own ability to succeed within the field, regardless of the cost. Bell and Delgado among others, stressed a number of similar approaches to racial resistance as a means to deconstruct tropes of monstrous Blackness that place Black individuals outside the remit of normality and acceptability within the accountancy workplace (Bell, 1996; Delgado, 1989). Nonetheless, much work still needs to be undertaken to place racial resistance as a core feature of anti racism work at both the individual *and* organizational level. Challenging everyday racism is the key because it liberates the professional accounting environment from automatic white cultural norms which currently defines the profession.

In particular, the ubiquitous prevalence of harmful daily racist microaggressive acts must be addressed. Sue underlines the inherent danger of internalizing microaggressions, but also suggests a number of oppositional strategies (Sue, 2010). Furthermore, a key strength is that of the community. Individually, Black professionals can use *community cultural wealth* (i.e., support within their own cultural communities) to resist workplace color-blindness and notions of neutrality in the workplace (Yosso, 2005). It is used to remind the Black accountant not to internalize or to ignore the hidden ‘*white terror*’³ of a racist workplace, but to name the racism he or she experiences. Naming it and receiving appropriate community support are together, a powerful strategy of resistance.

Yet, not all the strategies of resistance are considered to be beneficial. Delgado cites powerful arguments against assimilation tendencies toward white culture, especially in the form of role models. This was in the form of cultural hegemony where:

“You are expected to conform to prevailing ideas of beauty, politeness, grooming, and above all responsibility. If you develop a quirk, wrinkle, aberration, or heaven forbid, a vice, look out!” (Delgado, 2009, p. 111).

Through assimilation, cultural identity is frozen as a supposed positive stereotype to be emulated by other minorities. Further, the assimilated must lie about the reality of opportunities afforded by other minorities, which serves to reinforce the notions of a meritocratic working environment (Delgado, 2009). Consequently, research on strategies of success employed by African-American students highlights the contextual nature of assimilation as resistance. Findings show that assimilation as a unified group to cultural norms of normatively white, high-performing educational institutions fosters success. Rather than role models, these students become supportive competitors, encouraging and valorizing their success within the institutions despite the institutional racism. Adaptability to what it means to succeed, while resisting notions of ‘selling out’ because one has adopted prevailing cultural norms of white success, is an example of the fluidity of Black racial resistance to endemic racism and repression (Datnow & Cooper, 2009).

Clothing and hairstyle are also sites of resistance. Again, assimilation through clothing and demeanor enables one to advertise his or her authentic insider status (Montoya, 2003) and to validate his or her suitability to the normatively white field (thus circumventing exclusion).

³ I use the term ‘terror’ to refer to the psychological cost of trespassing, which is a battle fatigue. This is a sense of dread emanating from an inability to conform to white professional norms.

Conversely, attire can be used to visually resist racial tropes that minimize one's cultural identity through dressing in an explicitly ethnic manner (Anderson-Gough et al., 2001; Fearfull & Kamenou, 2006). Therefore, Montoya recounts that the creation of an assimilative mask of the professional self, began early in her impoverished Latino/ household.

"I welcomed the braids and uniform as a disguise that concealed my minimal wardrobe and the relative poverty in which my family lived" (Montoya, 2003, p. 72).

Furthermore, clothes can become an armor of respectability and acceptability, which allows the creation of a dual existence of Latina/Anglo or African American/white. Yet, inherent dangers exist of being unmasked and rendered inauthentic to the field, as the cultural self is exposed. At once, one's true outsider status is confirmed. This performs forever at the front stage risks disrobement at any moment. Nonetheless, resistance exists at the very point of risk. To be exposed as visibly Other or to openly express ethnic identity is to resist whiteness as the norm. Caldwell recounts the unacceptability of certain ethnic hairstyles at the juncture of race and gender that often renders the Black female professionally inauthentic. To wear braids is to outwardly resist the invalidations of dress which denotes belonging to a devalued culture, while simultaneously rejecting the subtle institutional directions as to what is deemed acceptable and proper in the workspace (Caldwell, 2003). Both advantages and disadvantages exist in enacting racial resistance through clothing that is primarily gendered in scope.

With regard to accountancy, research by Lewis found that successful Black professionals generally employ four predominant strategies of resistance: (1) finding mentorship within accounting organizations; (2) using their communities for support; (3) culturally adapting to the field of accounting (e.g., looking like and dressing like accountants); and (4) working twice as hard as everyone else. However, those who employ *'working twice as hard as everyone else'* enlist the support of organizational mentors to increase the recognition of their individual work ethic (Lewis, 2012). Additionally, combinations of peer bonding between Black professional women can foster support networks that resist the everyday racism and sexism often experienced by Black women professionals (Denton, 1990). Black accountants might choose to develop wider networks amongst themselves to support one another and to validate mutual experiences, thus highlighting that their experiences are collective and not individual.

Conclusion

In response to the need to unpack notions of the monstrous within organizational studies, this paper has sought to explain racial realism in accountancy and offers a preliminary account of the outside status of the Black accounting professional using a CRT lens (Bell, 2005). The centrality of race and racism is placed front and center, just as the incompatibility of monstrous Blackness to the normatively white and middle-class male environment, which fosters social closure is challenged. What constitutes unpalatable Otherness is compared to the unacceptability of the monster in Mary Shelley's 'Frankenstein'. The creature's form, being, and manner, cannot be tolerated in the environment in which he finds himself, creating feelings of resentment and anger. Every day, racist behavior in the workplace represents the inability of whiteness to tolerate monstrous Blackness in the professional accounting setting. The paper suggests that what cannot be endured must be controlled. Surveillance of the Black body is a tool which allows some limited acceptance and success of the Black presence in normatively white spaces—at the expense of the Black majority, looking perpetually incompetent, and always having to be watched (Yancy, 2008).

But the Black accounting experience is replete with acts of resistance to inequities of race and gender often found in the accounting industry. Organizations have the opportunity to foster an anti-racist stance at both the institutional and individual levels, prompting racial resistance as a commitment to social justice and encouraging resistance to the privileges of whiteness. I suggest that a CRT agenda should be used as a tool of opposition underpinning inclusion projects, attempting to increase diversity in organizations. Firstly, recognition of the permanence of racism and of its central presence within the organization as a whole is the key. Naming the formal existence of institutional racism that is both direct and indirect in the nature of organizations allows for the possibility of racial remedies and the formation of effective anti-racist strategies. Secondly, acceptance of endemic racism in the organization challenges deeply held notions of neutrality and color-blindness that are constituent of current professionalism. By steering clear of an institutional culture that positions accountancy as a value-free disinterested technocracy, organizations can choose instead to work with difference for the benefit of all. A push toward meaningful meritocracy in the workplace fundamentally challenges the formation of group advantage and disadvantage within organizations. Thirdly, the voice of the Other must be heard throughout the organization. Black voices must inform new diversity and inclusion practices, enabling policies to adapt to ever-changing processes of subjugation and marginalization that are continually at work within firms. Fourthly, the upshot to a CRT approach is a fundamental

commitment by firms in eliminating racial oppression as part of a wider goal of ending all forms of oppression.

Accountancy research should now seek to ally itself to a social justice agenda. Academics have a responsibility to address the subordination of Black professionals (among a myriad of Others). However, by doing so, it highlights new approaches and stratagems to make fields such as accountancy and organization studies more inclusive. The '*monster must be made man*' through the combined effort of invested stakeholders, ranging from accounting firms, academic institutions, and professionals themselves. Hence, they should work together to bring the monstrous Black accounting professional to the forefront of the professional ideal. In addition, creating an environment in which the Black accountant can succeed can only be done through embracing Blackness as part of the norm. Thus, Blackness is no longer the monster, but a critical part of a diverse profession.

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