A PILOT STUDY OF THE BLACK BRITISH PROFESSIONAL ACCOUNTING EXPERIENCE

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Abstract
The purpose of this paper is to draw on the findings of a small pilot study to examine aspects of the Black accounting experience in the U.K. The study deployed a qualitative approach of in-depth semi structured interviewing in order to uncover hidden aspects of the professional working environment. The data suggests that the accountancy field is characterized by subtle, but institutionalized inequalities of race, gender, and class; several respondents perceived the professional environment as openly sexist and racist. The small sample size and use of qualitative method means, of course, that it is impossible to claim generalization for its findings; nevertheless, the data together with statistical evidence suggest that the recruitment and retention policies of accountancy must change if it wishes to be a more diverse and meritocratic profession.

Keywords: Accounting, professional, race, racism, sexist

Introduction
This paper is a pilot study of the British Black accounting experience at the individual, institutional, and societal level. Little literature exists examining the history of the entrance of Black professional accountants into the industry in the U.K. and U.S. The notion of 'Blackness' along with ethnicity, race, and racism are contested concepts in terms of meaning. It is for this reason I shall refer to individuals of African or South Asian heritage as Black.
The paper will begin, in section 1, by outlining the research design. In section 2, it will delineate the key conceptual tools and theories, which inform its analysis of the data. In section 3, I will discuss the data.

Section 1: Research Design: Materials and Methods
The study deployed a qualitative approach in order to illuminate the subtle aspects of the professional working experience. Semi structured in-depth interviews make it possible to analyze aspects of the professional that

centers the individual's subjective experience and also examine meanings of central concepts. The emphasis on subjective experience facilitates the process of giving a voice to those in the margins of society and has been effectively propagated by feminists and scholars of race who seek to illuminate counter stories through the exploration of narrative.

The names of the respondents have been changed to preserve anonymity. The interviews were undertaken either at work in a safe space, where respondents could speak freely, or performed in a public setting such as a restaurant or café. Interview length was between twenty minutes to one and a half hours, depending upon time constraints relating to work and family commitments. The interviewee's were recorded by audiotape for transcription at a later date, and hand written notes were taken as the interview progressed.

Section 2: Theoretical and Conceptual Tools
Background to the Accounting Field

The existence of six competing professional accounting bodies has fragmented the field of accounting. The profession can be considered to be historically fragmented from the early twentieth century onward. The fact that training in accountancy in Britain has always been a substitute for a broad business and management education has compounded the fragmentation of the profession by ensuring accountants occupy a myriad of positions in the world of commerce. The Institute Of Chartered Accountants Of England and Wales (ICAEW) whose occupational remit is limited to England and Wales dominate accountancy in the U.K. The primary position held by ICAEW and the socio-political machinations of other professional bodies to seek a similar level of professional legitimacy has created a potent organizational discourse. This discourse, articulates the standards of professionalism, and what is deemed appropriate behavior in struggles for competitive advantage between firms and the competitive collusion often seen in the 'Public Jurisdiction' of professions which foster a mutual solidarity used to defend their 'authentic' professional image as presented to the public against the challenge of the 'inauthentic' non-professional interloper.

Following Issues of Race and Racism

Hylton (2009) argues that the discourse of race and racism is so powerfully ingrained in modern society that the very terms themselves become invisible to contestation by both academia and lay people. So often are these terms reified and essentialized (but never conclusively defined) that terminology and meaning are seldom clear. The absence of a biological basis for the notion of different races indicates racial difference to be a social

construction. Hall (1997) posits that the literature concerning race is varied and voluminous. Attempts at defining definitive social structures of race quickly fall foul of the immense and varied critical literature arguing for and against competing definitions. I seek to etch an outline of race against this context by highlighting Blackness as a floating racial signifier. Blackness signifies a myriad of positive and negative representations which stereotype, fix and freeze the darker individual under the 'White Gaze' of Otherness. Yet, paradoxically, the fluidity of race is emphasized when one re-evaluates the notion of who can and does represent Blackness from those of African and African Caribbean heritage to individuals of South Asians decent. Here the mutability of Blackness is thus political; it refers to the common experience of racism and marginalization in Britain, and as such has previously provided the basis of political solidarity around the anti-racist cause. In this essay, I use the concept of a 'Political Blackness' that is inclusive of individuals of Caribbean, African, and South Asian heritage in subsequent analysis.

However, Modood et al. (1989) contests the way in which race is construed, highlighting that South Asians often eschew notions of race based solidarity and the boundaries it imposes on differing groups. Instead, a more religious based identity is favored. Nonetheless, the pre-eminence of the rise of Islamophobia in society and subsequent compounding with race still suggests Political Blackness is an important anti-racist tool in resisting all forms of intolerance.

Theorizing the Black Accounting Experience

This article upholds the epistemology of a Critical Race Theory (CRT) perspective in theorizing the Black accounting experience. CRT has a number of guiding precepts. Firstly, the concepts of race and racism are seen as everyday lived occurrences, central to the modern lived experience of Black people in society. Secondly, the view that modern society exists in a post racial epoch is eschewed. Notions of color blindness, meritocracy and race neutrality in society are challenged. CRT can, therefore, illuminate the process of racial formation in accounting in the context of a racialized society which sustains and replicates dominant viewpoints and hierarchies of race. Thirdly, commitment to social justice is essential. From its origins in Critical Legal Studies in the 1970's, CRT has been characterized by an activist approach to seeking equality and fairness. Fourthly, giving voice to the lived experience of marginalized voices is central to CRT. Although as I have argued above direct racism has reduced, this has generated more insidious forms of raced subordination, termed new racism, and subtle stealth racism. By focusing on the lived experience, CRT is as fluid and dynamic as the malleable forms of race and racism it theorizes. Fifthly, CRT is trans-

disciplinary in nature. Theories of intersectionality are included within the framework. CRT scholars reject reified notions of race, class, and gender as separate and essentialist categories. Peoples' identities comprise of interlocking categories of experience. It can, therefore, be argued that it is futile to privilege a single dimension of experience (i.e. race or gender) as if it constitutes the whole of a life. The major inequalities experienced in life must be analyzed in the context of the fact that the major systems of oppression are interlocking. Scholars of CRT have come to view the practice of 'Color blindness' by the dominant white majority as a core feature of the taken for granted and hence elusive and invisible character of whiteness. This invisibility (to white people) contributes to its hegemony, enabling white people to assume that rather than deploying racist power they are in fact claiming the goods and privileges to which they are entitled, which in turn means they have an investment in perpetuating these privileges. A CRT lens reveals the reality of the racialized environment for the Black professional that must be integrated to subsequent theorizing of general professional career progression within the field.

In addition to using CRT, I also draw on theories of capital and the professions in order to analyze the professional field. Central to Larson's analysis of the professions is the concept of the 'Professional Project' (Larson, 1977). This is formulated by drawing on Weberian notions of stratification, social and economic order as well as social closure. Larson conceptualizes the professional project as a historically situated drive by professional organizations and credential giving institutions to engage social closure. Such action fosters the creation of an economic monopoly of knowledge in terms of the sole provision of the particular professional service to the public. Such a monopoly is often state sanctioned as well as legally enforced, which gives the profession state shelter from the market. Essential to the professions is the establishment of autonomy that is subsequently endowed with social prestige independent of their sponsoring elite to secure a specialized niche of a high position in stratified society. Their expert knowledge is used to reinforce the validity of their position and also to define the standards by which their competency will be judged, and the extent that the public may encroach into their profession. A monopoly of trust based on social status is created where the trusted professional is preferred to others without the inherent social status. This social closure prevents potential challenges to the monopoly of knowledge by limiting entry into the professional field by social stratification of who can qualify to be the correct sort of professional to enter the field.

Johnson (1972) perceives the process of professionalism to a means of exercising control over occupations. He notes the relative monopolistic weakness of U.S. professions to those in the U.K., he suggests that U.S.

professional bodies seek to accredit members as opposed to directly qualifying members with their own training methods, thus weakening their power base of formalized knowledge.

     For Freidson (1986) a primary characteristic of a profession is its autonomy, which is a concession, obtained from a state, and its privileged position is also a function of elites that sponsor them. The elements of a profession (its traits) are fluid, and form the basis for establishing the boundaries for a profession.

Trait Theory

     The notion of a professional project is contested by the definitions of professionalism proffered by the professions themselves. *Professional traits* are suggested as vital elements of what constitutes a true profession. Altruism is often posted as a trait essential to any profession, however such notions are theoretically and methodically weak . As an ideology such altruism might be important, but may actually mean little in a practical sense. A danger exists in fully accepting a professions own self-description. Such a lack of reflexivity hides the fact attributes such as altruism may in fact be professional rhetoric that conceals the real practices of individual professionals. Here the practice of social closure is served well by the profession's appearance of altruism. Such rhetoric supports individual professional privilege.

     Johnson (1972) also notes that the models of trait theory represent the exercise of institutional occupational control. Trait models ignore entrenched institutional positions that foster social closure and also leaves client influence on the autonomy of professions under theorized. Deeper critical analysis allows the professions claims of status, disinterested practice, and ethicality to be critically revaluated in relation to inequalities found based on race, gender, and class.

     Essential to the professions is the establishment of autonomy that is subsequently endowed with social prestige independent of their sponsoring elite to secure a specialized niche of a high position in stratified society. Status acts as class reproduction in this manner. Johnson (1972) argues using a functionalist critique that on the whole expert knowledge is the vital attribute of professions that serve the interest of the Professional-Client relationship and the needs of society. Their expert knowledge is used to reinforce the validity of their position and also to define the standards by which their competency will be judged, and the extent that the public may encroach into their profession. The de facto barrier of entry to the professional field represents social closure to those individuals and occupations who would wish to enter.

In terms of Larson's (1977) conceptualization of the Professional Project and the social closure produced, the needs of the professions are varied. Economic and social gains are sought along the lines of Weber's (1978) model of social stratification of an economic order and a social order. Professionals occupy a class position similar to other wielders of capital or labor power through the way professionals manipulate knowledge and qualifications for economic gain. In general the action of members of society acting as a group will be to operate a strategy of social closure.

The professional project resides in an ideological landscape defined by the economic and social order of the post-modern world. The economic order of the professional project attempts to achieve a monopoly of service and seek market shelter from competition as predetermined by the professions ability to produce and control what Freidson (1986) terms 'formal knowledge'. Historic differences in Scottish and English jurisprudence; coupled with increased demand for accounting labor and a need to protect this labor through social closure fostered the formation in 1853 of the first institutes of Professional Accountancy in Edinburgh and Glasgow. Professionalization of the accounting occupation facilitated a monopoly in the production of accounting professionals who became subsequent producers of this knowledge. By default accountants fashioned them as gatekeepers of their professional knowledge in perpetuity. As Larson (1977) emphasizes, the objective, legitimized, sole competence of the knowledge of the rational professional forms the basis of the conquest of public confidence. However this relationship is derived from the nature of the professional product. Unlike industry, the services rendered by professionals are intangible in nature, the professional is the professional service that is provided. As a result of the intangible nature of the professional service *Trust* is an essential component of accounting professionalism, which may take precedence over and above formal qualifications as noted by Macdonald:

> *"Great care is taken to get the right work performed, in the right way, by the right people, wearing the right clothes. Of such stuff is the garment of professionalism made: and such is the display of knowledge and trustworthiness that justifies monopoly"* (Macdonald, 1995, p. 207).

A profession's high status means its members must be able to convey respectability, often derived from the high status class position of the profession itself. Specific cultural values further reinforce notions of trust within the profession. This process typifies the essence of the social order. These facets of the professional project converge in *social closure*.

Witz (1992) uses the concept of occupational closure to investigate gender exclusion in the professional labor market. Use of CRT a lens further

highlights that labor market exclusion is also racialized. Within accountancy white women, and Black professionals experience occupational closure as a four-fold separation between strategies of inclusion, exclusion, demarcation and dual closure. Exclusionary and demarcationary approaches are undertaken by dominant social and occupational groups to limit occupational entry, while inclusionary and dual closure approaches describe the responses of the subordinate group entry to an occupation being prevented.

Exclusionary closure involves a downward exercise of power, which subordinates those groups outside the privileged group. This is essentially a method of controlling occupational group labor and creating monopolies of skills and knowledge, thus establishing exclusionary shelters, and provides privilege based access to resources and opportunities via the labor market . Such practice was observed in post-colonial Jamaica when indigenous Black Jamaican accountants found extreme difficulty in qualifying as accountants since postcolonial companies would not employ non-white workers. Without employment accounting credentials could not be gained and a monopoly of accounting for whites was maintained. Similar exclusionary processes are seen today with Asian accountants as they find gaining practical accounting experience through employment difficult in the setting of Australian accountancy. Contrastingly, demarcation strategies promote the creation and control of the boundaries between given occupations. The notion of a downward exercise of power is associated with exclusionary tactics involving subordination, which differs from demarcationary tactics of sideways negotiations of occupational groups where issues of competence and control are mutually determined.

Social closure is achieved by requiring aspiring professionals to have the correct human capital (that is credentials) to be accepted into the privileged professional group. Access to privilege can be viewed as having the correct access to the correct types of capital. Inclusionary strategies represent the response of the subordinated to their marginalization from a given occupation by exclusionary or demarcation strategies. In the case of the inclusionary strategy, the excluded group attempt to become included into the occupational group by making themselves eligible through credentialism. This is often achieved by finding differing ways to attain the desirable characteristics needed, forcing the professional body to admit entry or through political lobbying of the state to change the rules disadvantaging them. Annisette (2000) notes that the Institute of Chartered accountants of Trinidad & Tobago (ICAT&T) attempted to indigenize accountancy through the inclusionary strategy of combined credentialization with ACCA ultimately failed to overcome the institutions exclusionary tactics. ACCA's monopoly remains unchallenged as the majority of T&T accountants hold ACCA membership.

Conversely, the tactic of dual closure enables the excluded to attempt to carve out their own unique niche distinguished from the occupational group they originally wished to join. The successful creation of the Institute of Chartered Accountants Of Nigeria (ICAN) through dual closure strategies of political lobbying allowed the successful entrance of Nigerians into a local professional body that had gained its own entrance in the regulation and exercise of indigenous accounting and eroded the pre-colonial dominance of the other main British accounting bodies in social and economic terms. The failure of the ICAT&T and Institute Of Chartered Accountants Of Jamaica (ICAJ) to employ successful inclusionary and dual closure strategies against the dominance of the postcolonial British accounting bodies illustrate the effectiveness of global exclusionary and demarcationary strategies which cause social closure, which currently limit self-determination and access to the profession.

It can be argued that social closure involves having the proper capital to be accepted into the privileged professional group. Access to privilege is capital dependent. Bourdieu's (1977) conceptualization of cultural capital was as a form of capital that must be possessed in order to succeed in a field where it represents power over a given field at any particular moment. Bourdieu (1977) further conceptualizes the notion of a 'habitus' possessed by agents which are dispositions that inform practice and representations (intuitive ways of understanding and acting which allow individuals to operate effortlessly within the field) distinguishes those whose outsider status means that they cannot function in the same effortless way. Those agents who have the habitus of the field possess a common sense knowledge of that field, which Bourdieu (1977) refers to as doxa: a self-evident understanding of the field, which is perpetuated by its agents who are unquestioning in their knowledge that the world could be different in any manner.

A given agents entry and progress though the field is affected by the habitus of the agent in relation to what is valued within the field. These subtleties of disposition highlight the original, yet elusive nature of his work. The bundle of attributes and practices such as dress, how one is embodied is difficult for Blackness as it is somatized. The representations associated with Blackness must be manifest in a manner which is culturally acceptable to the field one is in according to the doxa, the right taste in music, where holidays are taken etc. Blackness must be deployed in a beneficial manner in the right environment so as to be recognized as positive cultural capital. The incorrect use of these subtle dispositions and practices can lead to negative cultural capital, a poor positioning within the field and ultimately social closure.

Section 3: The Data

The following section gives a brief 'pen picture' of the five British research respondents interviewed for this small pilot study.

Respondents
Tundi

He is a middle-aged, qualified chartered accountant who works as a partner in a successful London based tax firm and has also been a partner for one of the 'Big Four' accounting firms. He is a public school educated Nigerian as well as an Oxbridge graduate.

David

He is about to qualify as a chartered accountant in a well-known mid-tier accounting firm. He works in the area of corporate business recovery. He is a public school educated graduate, who is progressing well in the organization. He originates from a predominantly Black Caribbean working class environment and is in his late twenties.

Khalid

He is a recent accounting graduate from a new university and has just started a new role in an architect's firm. He feels he is fully supported by management in the role. It is his first full time job. He is based in the central office situated in the north of England. He is the assistant office manager, and feels he is progressing well. He originates from a predominantly Asian Muslim working class environment and is in his late twenties.

Alice

She is Black British, aged around her early thirties, and state school educated. She has attained her accounting degree at a new university and is a fully qualified certified chartered accountant, and also has a postgraduate Masters qualification. She currently works for a new university in the north of England in the finance department. She is soon to leave practice to begin a lecturing position within the same institution teaching accounts. She feels that the university has treated her well, and that she is progressing well.

Grace

She is an accounting graduate of an old university, and is in her early thirties. She is of Nigerian heritage and is a part qualified certified chartered accountant who also has attained a postgraduate Master's degree. She has recently given birth to her second child and is about to enter the job market again.

Preliminary Findings and Discussion
Perceptions of Racial Inequality in Respondent Organizations
Most respondents reported experiencing little racial inequality in the organizations that they worked within. Yet most also acknowledged that racial inequalities might play a future role in determining their career path. Khalid noted that trust is an essential part of the accounting function:

"…Realistically, knowing the profession, knowing people that are further in accounting, talking to them you do get the impression you know you will come into that sort of thing where you know you're going to be countered by somebody else getting a job because of your skin color, because people are not willing to trust you. Obviously within accounts trust is a big thing. People don't want you dealing with their numbers, their company, without them trusting you. Again like I said, if you find a manager there that's ignorant about your religion and culture, all it takes is him being slightly unsure and you might not have a job. They might be unconsciously, them, making this decision unconsciously, you will within accounting, within anything, you will face that"
("Khalid", personal communication, 2008).

Here, he illustrates how whiteness represents a proxy for trust synonymous with safety, whilst blackness is its antithesis. Trust is vital in maintaining the economic and social order of the professional project. If the clients do not trust the accountant, business will be lost, and if colleagues do not trust the accountant a manager could make the individual unemployed. While the white professional man has the privilege of implied trust, safety and competency, the Black professional must earn this right, and also realize that his earned trust can be revoked at any time if he becomes a racial threat. As a Black accountant, combinations of how a given manager views aspects of religion, race, and culture can determine employment prospects within the firm. The experience of other Black accountants with more professional experience further in the profession has served as a warning to be psychologically prepared to encounter racism at some point in a career. Khalid highlights and accepts the unconscious element of the racism deployed. Even an anti-racist manager could be unconsciously racist in this manner without perceiving it as such.

The Complexity and Intersectionality of Disadvantage is Revealed in Alice's Account
As a qualified certified chartered financial accountant working within a northern-based university, Alice suggests that gender inequalities seem to supersede race in the workplace:

"Gender, yes, without question, I do think that. You have to break down perceptions about who you are as a woman because people have preconceptions about 'Ohh…you're a bit of a floozy, ohh, you can't take criticism, ohh...you know, you haven't got that steeliness about you that some people need', and so I think there is that you do need to breakdown, and perhaps that's why you don't see as many women in the profession. I don't know, I really don't know. But on the race front, again yes, why? Firstly because obviously you've got to attract people to these jobs in the first place and that's not happening, and so again you start on the back foot with that straight away" ("Alice", personal communication, 2008).

Most of the respondents argue that the accounting environment is gendered male as a matter of fact. Alice highlights the peril of a twin penalty of race and gender epitomizing the accounting environment for Black female professionals. Exclusionary and demarcationary processes are present which foster occupational closure. Individuals who are gendered and raced are simultaneously excluded from the white male dominated environment as well as subordinated within it. Central to strategies of demarcation are doubts about the suitability and competency of the raced and gendered individual, boundaries of professional competency are outlined. As well as attracting Black professionals into the profession, those female professionals have to meet the benchmark of their male counterparts. The level of sexism can be such that Grace, a part qualified certified chartered accountant, states:

"At my last job there was this supervisor, the girl that took over from him, she was like a South African, there was another one on his team also, an Eritrean girl, he used to grab the girls bottoms. So he kept trying, so one time I hit him" ("Grace", personal communication, 2008).

The perpetrator of this offense was Iranian. Racism and its intersection with gender cannot be conceptualized as a Black/white binary. Alice points out that Black female accountants need to acquire the attribute of 'Steeliness'. Individuals who have a 'chip' on their shoulder and feel entitled to positions or benefits without work or merit anger Alice. Yet, she also accepts that wide spread inequality in terms of race exists within her university, and comments that in many instances an individual has to *accept* the resulting unfairness of the situation, and carry on regardless. Both Alice and Grace accept or to some extent ignore the everyday inequalities that occasionally crystallize within the workplace.

Mentors within Respondent Organizations

There is research evidence which demonstrates the important role of mentors in supporting the careers of outsider professionals; mentors can act as sponsors, opening corporate doors and guiding careers past difficult obstacles and dead ends. However, most respondents state mentoring was not formalized policy within the organizations they worked for. Nevertheless, a number of respondents did cite a particular influential manager or sponsor who acted as informal mentors to career advancement. In particular, Alice, when asked who was most influential to her career, immediately cited her former manager:

> *"Yes, Mr. Jason Fitzpatrick definitely. If ever I had a mentor, who wasn't an assigned mentor, it's him, he's been my rock since I worked here. He approved my ACCA[1] to start with, he's the person who signed off my student training record, he's the person when I wanted to apply for the job at financial services, I approached and said' you haven't got much experience, you need some experience to boost your student training record, come and work for me one day a week, there's going to be a position available six months down the line, you should have a bit more experience, you can apply for, it's going to be a competitive process obviously, It will put you in better stead, and gave me that opportunity. I was fortunate enough to get the job in the end. He's the person who supported my MBA[2].... So yes. I owe him a lot; I owe him an immense amount"* ("Alice", personal communication, 2008).

Her mentor has guided her career, enabled her to avoid unforeseen pitfalls and directed her in the correct career direction. This level of support is essential for progress within large organizations, and especially for black accountants, who may experience more barriers to progress than most . However, Alice notes that her new female mentor has not yet met her, or prepared her for the new job role she is undertaking:

> *"....the head of school, the school of Accounting and financial services who said she would be assigning herself as mentor...... I haven't actually seen her, I haven't actually sat down with her, I haven't gone through the rules and procedures or anything like that with her. That might be because I'm an existing member of staff and there might be a bit of experience there, but I dread to think if I'd been a new*

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[1] Association of Chartered Certified Accountants
[2] Master of Business Administration

member of staff what I would have done really in the last four weeks… I do think that a mentor would make that transition a lot easier. It's not just the work aspect of things either, if your outside the organization, you don't know anybody coming in, it can be very difficult, for people to get integrated on a social level with people, it's just helpful to have someone to show you around, and introduce you to people, help to break barriers down really, invite you out to lunch, that kind of thing, but it doesn't happen and it's a shame really" ("Alice", personal communication, 2008).

Absence of mentors can make initial mastery of the new job role more difficult, and in turn undermine trust in her future performance. As a Black female accountant, it is difficult to ascertain whether a racialized process of neglect is present in her relationship with her (white female) mentor, or whether in terms of whiteness her mentor would consciously recognize the invisibility experienced by Alice as a racial issue. In terms of social capital Alice notes that a cost occurs. Without a mentor building networks becomes difficult, which makes career progress difficult.

Stereotyped Views of Respondents

The accounts of some respondents suggested an awareness of white male privilege. On the other hand Tundi argues that too many Black professionals create a racial issue by giving it resonance. For him racism is nothing but an insult, of which there are two types. The first is a straightforward personal insult, while the second is an insult to self-esteem. He notes that to succeed an individual must ignore this, 'Pain is not an identity'. Tundi also argues that the notion that too few Black professionals exist is 'rubbish' ("Tundi", personal communication, 2008).

David articulated a traditional social script in which the business recovery side of accounting is naturally gendered male, and unsuitable for some women:

"I'm not saying that a guy is more capable of doing it…it's a very boisterous and aggressive industry, you're talking about in terms of the way you win work, your literally pitching for work. If you're pitching for work…it's harsh to say this, and you're a timid lady, "we can do this for you" (Not aggressive enough)… Because again the hours, the equipment, the skills within BR (Business Recovery) are very much more aggressive. Again, I'm not saying that females don't have that capability, a lot of them do have that capability, but at some point in their life they'll want to start a family, and being aggressive and career driven, doing 60, 70 hours a week at

> *work, it's not synonymous with setting up a family life at all.*
> *Whereas a guy can do that. He can come home do the nightly*
> *feed, and get up early in the morning"* ("David", personal
> communication, 2008).

Tundi's habitus is one of an accountant in tune with the ideology of a color-blind meritocracy within the workplace and society. To think of institutional racial inequality as a feature of the Black professional experience is *unthinkable* . Perhaps David is very sympathetic to the gendered plight of women in the masculine gendered accounting workplace, however his understanding of the professional game is to view gender inequality as natural as opposed to socially constructed. Yet, in terms of the intersection of race and gender what can be deduced? Both Tundi and David are men from institutionally privileged educational backgrounds. Both have enough capital to position themselves favorably within the field so that their blackness becomes an asset as opposed to a liability when deployed in the field. If we apply a Bourdieusian view, both men are at ease with the doxa of the field that based on institutionalized notions of race and gender and naturalizes white male privilege. Their social and educationally privileged backgrounds mean that they possess the professional habitus required of the accounting field which has been nurtured over their social and educational lifetime. They still subscribe to the main stereotyped tenets of white male privilege. As a result they both also have the economic, cultural and social assets that are *valued* by the field, and little appreciate the difficulties of those individuals with undervalued capital who do not have their habitus and cannot position themselves in a similar fashion in the field in which they thrive. [3]

Conclusion

The neo-Weberian account of a professional project of accounting indicates that a primary aim of accountancy, like other professions is to maintain its privileged status by enacting social closure . Only those 'chosen' who are able to enact the professional norm will be allowed to reap the social and economic privileges of full acceptance into the profession. To be one of the few that is chosen, one must be made of the 'right stuff', such a vague description really implies attaining the correct position in the field through deployment of recognized capital to attain and maintain this position. The prospective candidate, must have the appropriate networking abilities, educational and cultural abilities required by the field. Thornton (2001)

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[3] How differing types of privilege inform upon professional entry and survival in the homogeneous occupational community of similar tastes and backgrounds demanded by the professions is an area that merits further study.

developed the term 'benchmark man', to describe this normative figure who reaps the economic benefits that will further bolster their holdings of social and cultural capital, thus perpetuating a never ending cycle of advantages for a privileged few.

A much larger and more varied sample would enable the researcher to make a fuller contribution to our understanding of how raced, gendered and classed privilege is perpetuated in accountancy. However the preliminary findings of this tentative study point to the existence of a public accounting world, and a shadow accounting world. Structural inequalities which govern gender seem to be open and widely prevalent, while inequalities relating to race are more hidden.

The systematic racialization of Black people in society, affects who is chosen and how that individual progresses through the accounting environment and if they will be detrimentally affected. This is not to suggest that success cannot be achieved, but that the route to achievement may be longer and possibly harder than that taken by whites. The ability to acquire, maintain, and affectively deploy vital types of capital will be determined by both race and other major inequalities of gender and class.

However, in spite of the persistent salience of race and racism in society some commentators have argued that community cultural capital is an asset that has been deployed to help *level the playing field* for the Black professional. Often because of this some Black professionals attain the highest positions of office within the professions. However, how much such attainment is due to their possession of the correct capital held is debatable given the fluid adaptable nature of aspects of white privilege that in seeking to maintain the dominant majority hegemony of the higher echelons of the professions, concede *just* enough space at the *top table*, to maintain an illusion of equity at the highest level.

So little research exists within this area that both the accounting industry and academia must seek jointly to unpack the institutionalized, invisible and hidden professional experience of the Black professional in both an empirical and qualitative manner. Such research must concentrate upon the intersectional and interlocking nature of the major inequalities, and how they perpetuate disadvantage for the Black professional.

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