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Overcoming Barriers:
Black African Chartered Accountants in South Africa of the 1990s

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Working paper for submission to June 2002 South African Accounting Association meeting. Do not quote without permission.
ABSTRACT
This paper examines the experiences of black African South Africans who became Chartered Accountants in the 1990s. Building on previous work on marginalized groups within the accounting profession, the study relies on interviews with 22 of those who overcame steep educational, economic, racist, cultural, and political obstacles to join a profession that was virtually all-white until the end of the Apartheid regime and the election of President Nelson Mandela.

The interviews indicate that those black South Africans who did manage to become CAs in the 1990s shared many common characteristics and experiences. They and their families placed a high value on education and made tremendous sacrifices to meet the requirements to earn the CA certification. Many overcame extreme poverty in their childhoods and attended poorly equipped schools. All were exceptionally accomplished academically, most qualifying for scholarships offered only to the very top black students in the country. Most faced educational disruptions due to boycotts and political protests that shut down many universities in the years immediately prior to the bringing down of the apartheid regime. All faced racial discrimination in housing and education. Few had ever met a chartered accountant before enrolling in university; many had never heard of the CA until that point. In the 1990s when they entered some of the major firms to meet their training requirements, they were typically not given the same opportunities as their white peers.

Now that they have become Chartered Accountants, and the government has changed and instituted affirmative action policies, most find that they are often offered jobs outside of public accounting. Still composing less than one percent of chartered accountants—in a country that is 75% black—most believed that the main road towards overcoming this disparity is through radical efforts to equalize educational opportunities in South Africa across racial lines. Most make professional decisions based at least in part on the opportunities a given position offers towards contributing back to the black community.

Keywords: black Africans, Chartered Accountancy, Accounting Profession, Affirmative Action

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Throughout this paper, the term “black” will be used to mean indigenous black Africans and does not include any other group who may identify themselves as black.
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PRIOR RELATED RESEARCH

Internationally, research on under-represented groups in the accounting profession has been a relatively recent phenomenon. The vast majority of this research concerns women in the profession, including statistical analyses of the participation of women in accountancy, most often in the U.S. or the United Kingdom, but increasingly in other countries (e.g. Barker & Monks, 1995, 1998; Carrera, Gutierrez, & Carmona, 2001; Ciancanelli, et al., 1990; Doucet & Hooks, 1999; Hooks, 1996; Hooks & Cheramy, 1994; Hooks & Tyson, 1995). More trenchant work in the area, which explores not merely under-representation at various levels of the firms but also the history and underlying causes of the inequality, was pioneered by Lehman’s landmark exploration of the herstory of women in the accounting field (1992). Lehman documented the sexist exclusion of women over eighty years, and the changes in the accounting environment that paralleled social change.

Research on race and ethnicity is less common, but it has mushroomed in the very recent past. Again, the plurality of the work focuses on the profession in the United States. African Americans constitute the largest “minority group” in the U.S., and several studies have examined the ongoing dearth of African Americans in the mainstream of the profession (Hammond, 1995, 1997, 2002; Hammond and Streeter, 1994; Moyes, Williams & Quigley, 2000; Viator, 1999). Other work has studied women of Chinese descent in the profession in New Zealand (Kim, 2001) and accountants in post-colonial Trinidad and Tobago (Annisette, 2001).
Recently research has been developed that explores not simply participation in the profession but also the effects of accounting on oppressed groups, including studies of the role played by accounting in the lives of indigenous peoples in the Canada and the United States (Neu, 2000; Preston & Oakes, 2001).

BLACK AFRICAN CHARTERED ACCOUNTANTS IN SOUTH AFRICA

This paper examines the experiences of black African Chartered Accountants in South Africa in the 1990s, a time of complete political, social, educational, and economic upheaval in the country. Through the use of oral histories--albeit very recent histories--this paper illuminates the experiences of some of the very few black Africans who were able to overcome steep educational, economic, and social barriers to join an elite profession.

Because of the increased attention to the transformation of the culture of South Africa, there have been many articles in the South African trade press concerning the progress that is being made to diversify the profession. These articles report on several developments in the recent past. In the accounting academic literature, very little has yet been written on South Africa, though we expect that the dynamic changes in the demography of the South African profession will garner increasing attention in the near future. (See Arnold & Hammond, 1994; Boshoff & Carstens, 2001a, 2001b; Catchpole & Cooper, 1999.)

METHODOLOGY

The recent (relative) surge in research on marginalized groups is a welcome contribution to the understanding of the nature of professions, exclusivity, and quantification. Further, many of these studies have recognized the critical role in understanding played by oral history (e.g. Hammond, 1997, 2002; Kim, 2001). Through the use of oral history, events can be understood from the perspective of those who are often ignored in traditional histories: the less powerful members of society--those whose voice is rarely heard. Paying attention to these voices gives an often new perspective on history, one that is not commonly heard in official accounts or in mainstream publications. In examinations of disadvantaged, marginalized, or oppressed groups, it is particularly important.

Interviews with black Chartered Accountants in South Africa form the foundation for this paper. The authors approached the South African Institute of Chartered Accountants who in turn relayed a request to participate in this research, to all qualified and registered black African chartered accountants in South Africa. Twenty-two black African male chartered accountants responded to the request and personal interviews were conducted in different locations in South Africa during January and February 2000.

These 22 interviewees constitute approximately 10% of all the black African chartered accountants in South Africa around the turn of the twentieth century. To preserve anonymity, fictitious initials are used for our respondents. The initials are used consistently, so readers can recognize when a particular interviewee is quoted in different sections of the paper. Likewise, some other details are obscured. The names of CA firms are deleted; in this small sample there were no distinguishable differences in working conditions for black Africans at the various firms; therefore it did not seem appropriate to include firm names. The years and cities in which events took place are noted when
possible since the 1990s was a decade of rapid change, and since the major cities in South Africa have climates for black African professionals.

INTERVIEW RESULTS

Several themes became apparent in the interviews with black South Africans who became CAs in the 1990s. Because of the historically enormous gulf between the background experiences of white and black CAs, the distinctive experiences of black Africans who made it into the profession are worthy of considerable examination.

Family emphasis on education and sacrifice

Although a few interviewees, particularly the handful who were born outside of South Africa, were from relatively middle-class families, most black African CAs overcame poverty almost unimaginable for professionals in other English-speaking countries. The historical schism between well-off whites and impoverished black Africans is starkly revealed in some of the CAs early experiences.

One CA, NT, reported that the infrastructure for his early schooling was less than ideal. His mother established a school in Natal for him to attend. "Essentially there was an old church building and there was a mud hut, so grade 1 and grade 2 were alternating in the mud hut. Grade 3 and 4 were alternating in the church building." The students went to school in shifts, either 8 to 11 or 11 to 2, and had only two teachers, one of whom was his mother.

Grade One and Grade Two were alternating in a mud hut... Unfortunately, that particular summer was very wet and we lost that mud hut in those heavy rains. The thing just fell, gave up; I suppose it was too old... But luckily there was a very big tree nearby, so we spent a couple of months studying under the tree. Obviously if it was raining there was no school, because you just couldn't be under the tree when it was raining. And the area...was very, very unsophisticated. People in that area just did not care about this education thing. It was a very remote concept to them.

Despite these struggles, most of the CAs, not surprisingly, came from families who were determined that they get a good education. DS was raised by his grandparents. They had never been to school themselves, but they did everything they could to encourage him to get an education. For Christmas, instead of toys or games, they would get him new school clothes.

Exceptional Achievements in School

Given the lack of opportunity and educational disadvantages faced by black Africans in the 1980s, when most of these men were in school, exceptional achievement was virtually a requirement to surmount the barriers to becoming a CA. Because very few black African families could afford a college education, most of the CAs earned bursaries through their exceptional performance.

Some of the funding came from multinational corporations or other foreign sources. As part of his Shell scholarship, ZE attended [ ], a "really expensive private school" as a sort of "bridging year between our Bantu (African) education and the expectations of university." He had trouble with computer courses, but accounting and maths I was top of the class... in [ ] and so in that class there were students as well who
had matriculated in [ ].... and some of them got an A aggregate. So, I think in a way, it really gave me even a lot more confidence that when I came to UCT [University of Cape Town] that nothing can really stop me. [At [ ], it was part of the code to respect the senior students in the post-matric year] .... it was fairly easy to fit in and I think the other advantage was that I was not the only Shell scholar who came in that year to [ ], so there were three of us so we tended to keep company and to really try and make things easy for one another, yeah. And I think the other thing was that, particularly in [ ], I think it applied to other private schools as well is that, the Shell scholar that had gone through the program, I think the program had been running for about four years when we joined, had done very well in their schools, if you look at their prize-giving lists, you find a Shell scholar [for various post-matric prizes.] So I think that really built some sort of respect. .... It was a great year, I really enjoyed the year that I'd spent in my class.

**Barriers in School**

ZE's experience of being not just tolerated but actually highly regarded as a Shell scholar was unique among those interviewed for this paper. Others continued to find academic and social barriers as they pursued higher education. NL found in 1978 that he could not attend the University of Cape Town, despite the fact that it was the logical place for him to go:

At that time, as a black student, you could not be admitted in a ... so-called white institution, not unless you applied for a permit. .... you have to have permission from the government, from the education minister, I think it was. For you to get that permit you'd need to demonstrate to the minister that you want to follow a course of action that is not offered in the then ethnic universities.

Because he was Xhosa speaking he could only go to Fort Hare, rather than University of Zululand or the University of the North, both of which excluded him because he wasn't the right ethnicity. Unfortunately, Fort Hare did not offer CTA. Fortunately, after he spent a few years there--years that were disrupted by campus boycotts and violence over the poor food quality and lack of heat in the dormitories--a student advisor helped him apply to UCT. Because he wanted to become a CA, he could argue that Fort Hare did not provide the requisite training.

**Continued Financial Pressure**

Economic barriers remained immense, and the families of the black CAs made intense sacrifices to continue their sons' educations beyond matric. Attrition among the few black African students who attended majority white schools was also a discouraging problem. In NT's first year at The University of Witwatersand (Wits), there were 30 or 40 blacks in the commerce program; by the third year there were only 7 or 8. Class sizes were large--some classes had 300 students--so there was no personal attention or concern for student success. "because Accounting was not readily available at black schools, a lot of people who came to Wits did not really have an accounting background... and the lecture is pitched at the level where it is assumed that you have the background." The Accountancy program was often so difficult that many black African students "got to a point where they said, 'I'm going to finish my degree. I don't care about this Accounting thing anymore.'"
When asked about socializing with the white students, NT stressed that no such exchanges took place. "The BCom students at Wits were among the most arrogant students. There were very hostile lecturers, a couple of them. They just made it very clear that you 'no, don't belong here.'... Really there was nothing you could do about it. But I think in a way we managed to pass so hopefully we were able to prove them wrong, that maybe we were not as dumb as they think."

NL missed exams in 1976 due to the police killings of demonstrators that disrupted school--"we didn't write that year because we were not ready." In 1980, he found himself at Fort Hare, and student boycotts led to the closure of Fort Hare for a month. But when the students returned the atmosphere was still very volatile, so most of them returned home.

In 1985, DS's school would coordinate boycotts with the other school in Dimbaza. The police would come with dogs and beat the students and try to force them to go to classes. When he was 15 he once hid in a closet from the police, and another time in the trunk of his brother's car. He ended up missing a couple of years of school in his late teens because of the disruptions. At Vista University,

my second and third year I was chairman of the commerce society. ... So the people viewed it as part of SRC and SASCO, those that are more political and so I was always associated with those strikes and the like, though even myself I never liked them. The other lecturers, specifically the statistics teacher, he thought I was part of those and never liked me because of that.

There were some white students at his university, and the lecturers would meet privately with the white students to hold classes during the disruptions.

NT went to the University of Witwatersand in the late 1980s on an Anglo American scholarship. He found that politically Wits was very tense... two weeks or so after I came to Wits, there was this banning order served on a lot of student organizations and UDF and whatever. I mean Wits literally came to a standstill. We were in quite a difficult situation because we were doing the bridging year and we were working on a fixed Anglo program so to speak and it wasn't like normal university as such. You couldn't say 'I am not going there--there is a boycott'--you were really expected to be there. It was a very difficult situation for us.... Suddenly, as this Anglo [American] group... we had to make a decision. ... Because lecturers were expecting us to be there. They were all white; they didn't give a damn about [the political situation] anyway. So it was a very tricky situation, but I think we explained to them what was going on and it wasn't easy, they really didn't see our point.... We could really be singled out as this group of radicals.

Once they had entered the mainstream university, they could boycott classes, but in the bridging year, "it was very very difficult."

**Experiences in the firms**

Many students felt the isolation in university was only exacerbated when they joined the accounting firms that provided the experience they needed to become CAs. Because of the paucity of black Africans, those to whom they felt closest were often Indian accountants. It was harder to relate to the white males who composed the majority
of their colleagues. Several interviewees reported that they found it hard to find commonalities. They didn't attend the same schools; they were interested in different sports--most often cricket and rugby for the whites, soccer and basketball for the black Africans. When OG was asked if he studied for the CA exam with other white clerks, he said, "I didn't expect it so I didn't even ask... I mean maybe I could have asked... I think probably they are ... living in different places ... There was no social life, there was zero social life."

NT described his experiences at a major firm beginning in 1991 more bluntly:

It was rough ... and I mean it wasn't just me, it was all of us. The general atmosphere was hostile, let's put it that way. You just walked in there and you just felt totally out of place. ... From what type of audit jobs you get allocated to... everything.... An accounting environment is a very professional environment. So it wasn't as self evident, but I mean you could see it. We had eyes; we were not stupid.... you would find that there is four of us in the job, I am the only black guy, there are these three white guys. I don't speak Afrikaans, they would just speak Afrikaans the whole day. You can't say deliberately or not but you were just excluded from what was happening around you.... and you can imagine if you are in that sort of assignment for three weeks, that is like three miserable weeks of your life.... when I joined there were people there before me and they would tell us about their experiences. We know for instance that partner XYZ has said he doesn't want blacks on his audits. ... .. We were organized into a forum for black trainees where we would meet about once a month, but we did not really have the sense that something really concrete was going to come out of it.

The black clerks felt that some of the people who were assigned to address the concerns of their group were the very same people who were causing the problems. Once he completed his articles, he left, in 1996, despite the fact that the firm expressed its desire for him to stay.

While social isolation was a serious problem, there were other problems that made the transition to the profession even more demanding. The majority of the respondents noted that they were not included on the kind of challenging, career-developing assignments they would have preferred.

When NZ began at the Durban office of one of the major firms in the mid-90s, there were about 8 other black articled clerks in the same office.

... It was a reasonable number. I wouldn't say we got the same treatment, quite honestly, we didn't, because, to us, it appeared as if the managers and the partners asked from us what they knew we couldn't have achieved at that stage. .... when we started most of the black guys didn't have computers, the reason being they were a little bit expensive, because we had to chip in, and with the little amount that we had. ... and the partners were not insisting on us having computers, ... but then the trick now was, when the managers were planning they would say, "Hey NZ it's difficult to plan for you because you don't have a computer"... [The firm split the cost 50/50, but NZ had only enough money to live on.] So we got together as black guys and said hey guys let's get computers. ... So we've got computers there shouldn't be any excuse, you know. But still we didn't get the greatest companies to audit, like [we'd get] a little corner shop.... Then, I went
back to my manager, I said it looks like things haven't changed, I mean I've a computer now... and I don't think I'm still getting the same treatment as the other guys. He said, "Well, NZ, you don't have a car and therefore it's difficult I can't send you to [suburban jobs]."

HD also found the computer requirement difficult. Not only was it tough to afford a computer, many of the black clerks had very little experience with computers. In addition, "I was staying in a township then, saying to myself, 'what are the chances that when I come back my computer will still be there?"

DS was in the Welkom office of a major firm in 1998, and he had the disadvantage of having a lot of Afrikaans clients, and all the audit steps were in Afrikaans, his third language. "The unfortunate part was the clients. I think the partners there accepted me but with clients it was not that easy... to, you know, audit their staff or maybe prepare financial statements just for tax; they didn't accept you easily. So that at times, the manager would tell me 'Don't phone this client and if you want to phone the client get another white person to do it for you.'"

Proposing change

Bringing up issues with the firms, several interviewees noted, could get them labeled as "troublemakers." This did not prevent many groups from forming at the various firms. When asked if the blacks at his firm formed a group, DH reported that "Yes; it was like a forum for venting... and if I think about it now, it was a good strategy for the company to find out what the black people are thinking... it was successful for the company but I never got any help from it." In the forum, the white firm leadership would defend their practices, saying things like "you must remember that this guy also worked for his dad during the school holidays... they would defend it well, I mean we'd believe anything because we didn't know."

NL reported that the firm he worked for was more accommodating, "once you go up and sit down and have a chat they do something about it. But what irked me [and was the reason I left] was that I had to do this all the time."

Headhunting

The prevalent view in South Africa is that, since the end of apartheid, the few well-educated and trained black Africans are in constant demand and are offered salaries and positions way out of proportion to their talents and experience. The legacy of apartheid left few blacks in leadership positions in corporations and in CA firms, and the complete change in government has led to "catch up efforts" that are transforming institutions across the nation.

Those interviewed for this article, who belong to the 1% of CAs who are black African, report frequently receiving job offers. But they almost unanimously report that they did not leave public accounting for a higher salary or more prestigious position. Most reported not seeing a career path for themselves in the firms, or a lack of commitment by the firms to developing their skills or expertise. Several noted that they were placed in "window dressing" positions, or asked to attend meetings and be visible without being given much responsibility that would develop their careers.
MT left his firm because in 1994 it shifted him into their public sector unit, he felt he was just being used as "this person they show off." MT wanted to audit, learn more, and develop a specialty, but instead he was being used to make presentations to get government work after the political transition. When he left the major firm for a black-owned enterprise, one partner said to him, "We know you are going to go there, play your black card, get the work, pack it up and then come back to us."

*Desire to give back to the black community*

Most of our interviewees expressed a strong motivation to contribute back to the community that had made sacrifices for their success. Although workplace leadership and choice of a place to live were important, the most important goal repeated by those who expressed commitment to the black community was to go visit their old schools, or other previously black schools, and talk about the CA. Many of the interviewees had never been exposed to chartered accountancy until they were in university. They knew the importance of role models and wanted to play that role for others.

Similarly, when asked if the requirements for becoming a CA should be altered in some way, responses varied except in one respect: all the respondents felt that the most important problem to address is the inequality in educational background. Equalizing primary and secondary school, all believed, would ameliorate the differences in ability to pass the CTA and board examinations.

When the question was posed whether educational issues fell outside the purview of the profession, NL said: "I think if we see this as an issue of national interest then we must find ways of engaging the department of education... and say as a profession we think we can give input... [in designing the curriculum and having after school or weekend programs for CAs]."

*Changes in the Profession*

The changes instituted already, such as training outside of professional practice (TOPP) received mainly positive, but mixed reviews. ML said that "the TOPP program is where the numbers are going to come from. I'll tell you why, because the government has got a definite interest in ensuring that there's black people, representative of black people and therefore they're now linking contracts to affirmative action targets, and that sort of stuff... Because TOPP presents us with an opportunity to actually train them ourselves and to know them ourselves. We will do it and we'll ensure that it works and we have the resources, we have the money...The whole training outside of professional practice, that's where the real impetus and the empowerment of Africans and other black, or dark people, will come from--and mainly driven by government policy."

Others worried that the changes might result in an undermining of the source of most black CAs. CT thought that alternate routes to the CA might lead to a two-tiered system where, "they'd probably advertise, you know, CA from CTA route."

Despite changes and affirmative action, NT, who now works for a majority-black firm, said, "The market out there is predominantly white. They are still not sure whether blacks can really do quality work." He hopes that his firm mushrooms from its current 150 staff to close to 500, "then people can look back and say "Wow, we thought they were a bunch of clowns but these guys really know what they are doing."
CONCLUDING COMMENTS

Those black Africans who became pioneering Chartered Accountants in the 1990s had exceptional characteristics that made their accomplishment possible. Still, in a country that is 75% black African, less than 1% of CAs are black African. Given the profession's goal to increase this number dramatically in the next decade, an understanding of the experiences of extant black CAs is necessary. This paper is intended to help spread this understanding to wider circles in the profession, and thereby help bring about change towards equality.

REFERENCES


