

The lived experiences of South African Black accountants within the framework of the chartered accountancy profession sector code

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Abstract

Purpose – This study investigates the progress of the Broad-Based Black Economic Empowerment (B-BBEE) Act 2003, and its associated Chartered Accountancy Profession Sector Code. In doing so, we explore why B-BBEE affirmative action has not yet achieved the Code's representational intentions, including systemic subtleties inhibiting this success.

Design/methodology/approach – Using semi-structured interviews, we explore the lived experiences of Black aspirant Chartered Accountants (CAs) undertaking articles in global audit firms. The experiences are thematically analysed, embracing a comprehensive theoretical approach that encompasses professional and social closure, as well as boundary work, to adequately understand why affirmative transformational endeavours persistently face uphill tasks. The utilisation of multifaceted theorisation is deemed essential for a more nuanced portrayal of the intricacies inherent in the CA profession in South Africa.

Findings – The narratives presented by Black aspiring CAs unveil a complex web of exclusionary practices entrenched in institutionalised historical, professional, and social contexts. The multifaceted nature of closures, symbolised by racial, cultural, and linguistic factors, significantly impacts the experiences of Black trainees. The findings furthermore show that deliberate intervention beyond compliance with the Government's framework is necessary for meaningful transformation.

Practical implications – The paper brings to the fore the current lived experiences of underrepresented Black CAs in global auditing firms. In doing so, these firms are empowered with incremental knowledge of the prevailing challenges and can thus make tangible improvements towards authentic transformation. Additionally, the results help in tracking the advancements made through affirmative action, acting as a feedback loop for future developments in transformation policy.

Originality/value – Contributing to the critical accounting literature, our study extends scholarship on the barriers faced by CAs and the limitations in their capacity to challenge these obstacles within global audit firms. We offer practical policy-focused recommendations that, if implemented, can address the complex socio-political realities obstructing the success of affirmative action. By sharing first-hand accounts, our study aims



to empower auditing firms and other related stakeholders with actionable insights, enabling them to improve genuine inclusivity and foster equitable representation in the accounting profession.

Keywords Accounting, Auditing, Affirmative action, Qualitative, Big 4, South Africa

Paper type Research paper

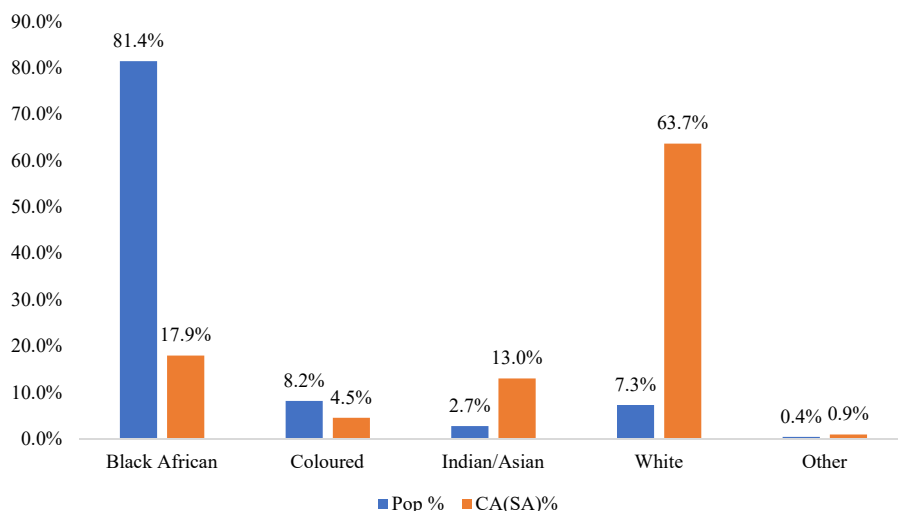
1. Introduction

Although apartheid is over, its consequences endure. Since the return of democratic dispensation in 1994, the foremost agenda of successive South African governments has been to redress the past inequalities of the apartheid era (Dreyer *et al.*, 2021; Hammond *et al.*, 2009; Samkin and Wingard, 2020). One transformational affirmative action to redress the legacy of apartheid was the enactment of the Broad-Based Black Economic Empowerment (B-BBEE) Act, 2003 (subsequently amended in 2013) (Republic of South Africa, 2013). B-BBEE aims to achieve equality through increased broad-based and effective participation of Black citizens in the South African economy, and equitable income distribution (Dreyer *et al.*, 2021; Samkin and Wingard, 2020) [1]. Despite this laudable initiative, critical issues related to racial inequities, exclusionary tensions, and underrepresentation of indigenous Black people persist, especially in the accounting professional and educational sector (Annisette and Prasad, 2017; Hammond *et al.*, 2009; Moses *et al.*, 2020; Moses and Hopper, 2022; Musundwa and Hammond, 2024; Verhoef and Samkin, 2017) [2].

Disheartened by the paucity of accounting scholarship on issues problematised via a racial lens, Annisette and Prasad (2017, p. 6) called for “critical inquiry into the multiple ways racial phenomena can be played out in the [accounting] profession.” In response a corpus of studies have espoused the direness of the underrepresentation of indigenous and minority “outsiders” in accounting professional practice and scholarship (Moses *et al.*, 2020; Moses and Hopper, 2022; Musundwa and Hammond, 2024; Ufodike *et al.*, 2023). Yet, insights into this complex problem in climes such as South Africa, where the major racial group continues to struggle for fair representation in accountancy practice and scholarship, remain sparse.

Despite nearly five decades since the first Black Chartered Accountant (CA) was certified in the country, the representation of Blacks in the profession remains significantly low (Department of Trade and Industry, 2011). In contrast to the South African population, which is comprised of Black Africans (81.4%), Mixed-race (8.2%), Indian/Asian (2.7%), White (7.3%), and Others (0.4%), the CA membership shows a mere 17.9% representation of Black Africans, with 63.7% being White, 13% Indian/Asian, 4.5% Mixed-race, and less than 1% representing others (see Figure 1). Considering that Black Africans (hereafter referred to as Blacks) [3] are the most marginalised group since colonisation and through apartheid (Gradín, 2019; Hammond *et al.*, 2009) and form the largest demographic, increasing their representation will address historical injustices and enhance the country’s skills base (Department of Home Affairs, 2023; Department of Trade and Industry, 2011; Mkhize, 2017). To fulfil the Government’s goal of achieving equitable representation in the profession, a more integrated and legislative approach is thus warranted (Dreyer *et al.*, 2021; Samkin and Wingard, 2020; Verhoef and Samkin, 2017). As argued by scholars (e.g. Lassou and Hopper, 2016; Lassou *et al.*, 2021; Moses *et al.*, 2024; Moses and Hopper, 2022), simply relying on market mechanisms or the influence of international reformists will not deliver these desired results, instead domestically inspired policy specific to the South African accountancy sector is imperative.

The Government, in recognition of the CA profession as a catalyst for achieving equitable representation through B-BBEE outcomes, granted it a unique sector code: “The Chartered Accountancy Profession Sector Code” (hereafter the Code) (Department of Trade and Industry, 2011) [4]. The Code’s vision aims “to grow the number of Black people in the CA profession to reflect the country’s population demographics, to empower and enable them to meaningfully participate in and sustain the growth of the economy, thereby advancing equal opportunity and



Note(s): ^aPopulation data were sourced from the Department of Statistics South Africa, based on the 2022 census (refer to <https://census.statssa.gov.za/#/statsbytheme>). The demographic information for CA(SA) membership was extracted from SAICA’s membership statistics, reflecting the number of CAs for each racial group as of December 2023

(see <https://www.saica.org.za/members/member-info/membership-statistics>). For analytical purposes, the one CA categorised as “Unknown” was consolidated into the “Others” category

Source(s): Racial demographic (<https://www.statista.com/statistics/1116076/total-population-of-south-africa-by-population-group/>)/CA Membership (<https://www.saica.org.za/members/member-info/membership-statistics>)

Figure 1.
Racial demographic comparison of South African population and CA^a membership

equitable income distribution” (Department of Trade and Industry, 2011, Section 2). This vision is accompanied by an objective for the CA profession, to ensure “*the achievement of a meaningful change in racial and gender composition as well as throughput pass percentages of persons studying towards a CTA or equivalent at accredited higher education institutions, so that ultimately the membership of the CA profession will reflect the demographics of South Africa.*” Similarly, the CA sector is tasked with bringing about meaningful change in the racial and gender composition of “*ownership and management structures within the CA sector so as to reflect the demographics of the country; and [. . .] all persons employed in the sector, including the granting of bursaries to black students and learners on learnerships, by means of skills development programmes, so that ultimately the composition of the CA sector will reflect the demographics of South Africa*” (Department of Trade and Industry, 2011, Section 5). Furthermore, considering the listing of accounting skills on the critical shortage list (Department of Home Affairs, 2023), the imperative to increase the number of CAs is not merely a social justice concern but one with overarching economic consequences. The belief is that increasing the number of CAs will both enhance economic outlook and contribute to a stable and strong nation (Department of Home Affairs, 2023; Dreyer *et al.*, 2021; Mkhize, 2017; National Planning Commission, 2011; Samkin and Wingard, 2020), as well as redress historical marginalisation (Annisette, 2003; Hammond *et al.*, 2009).

The Code prescribes expected shifts in organisational ownership, management structures, supplier enterprise and development, socioeconomic development, and skills development within the CA sector. The Government’s response in this regard, through a

B-BBEE legislative approach, is evidently a bold step to equitably redistribute wealth to the disadvantaged majority consequent on apartheid (Department of Trade and Industry, 2011; Dreyer *et al.*, 2021; Verhoef and Samkin, 2017), and most fundamentally a radical attempt to racially transform the CA sector. Hitherto, critical accounting scholarship and praxis has yet to question how these objectives are being achieved, nor has it explored the factors hindering the effectiveness of the B-BBEE initiative in achieving the objectives outlined in the Code. [5]

Studies have argued the rationale for adopting affirmative action, concluding it is pursuing social justice and equity (Ntim, 2013a; Samkin and Wingard, 2020; Sartorius and Botha, 2008; Sartorius and Sartorius, 2013). Yet, empirical evidence suggests delay or unwillingness among certain actors and market participants to embrace affirmative action (Dreyer *et al.*, 2021; Sartorius and Botha, 2008). Unsurprisingly, pursuing racial justice and advocacy for racial equity has never been achieved easily (Annisette, 2003; Annisette and Prasad, 2017; Hammond *et al.*, 2009; Hammond and Sikka, 1996). Nonetheless, organisations that proactively embrace affirmative principles draw benefits, including increased market value, improved access to government resources, and mitigating risks associated with potential nationalisation (Akande *et al.*, 2020; Ntim, 2013a, b, 2015). This is essential in our paper's context, as the global Big 4 auditing firms in South Africa absorb the majority of aspirant CAs in the training pipeline. These firms have locally attained a Level 1 B-BBEE rating with scores surpassing 100%, and they are therefore positioned as the "supposed" front runners of diversity in the sector (Ntim, 2013b).

There is no shortage of research examining the impact of affirmative action measures on corporations; however, limited insight exists on how individuals, such as beneficiaries of the socioeconomic and skills development component of B-BBEE, are directly impacted. In the context of our paper, these individuals, especially aspiring Black CAs, are expected to benefit the most from their training with compliant organisations. Though there has been some positive movement, "*precious little has changed*" [borrowing Annisette and Prasad's (2017) language] in terms of diversifying the profession's membership. Although the number of Black CAs continue to trend upwards from 912 at the introduction of the Code (Department of Trade and Industry, 2011, p. 10) to 9,438 as of December 2023 (see Table 1), it is still far short of the anticipated proportional representation. The Code at the start set a target of 32.5% Black representation by 2016 [6], however, as noted earlier, the representational proportion of Black CAs is only 17.9% (see Table 1 and Figure 1). This observed differential between the target and actual representation of 14.6% [7] equates to around a 45% [8] shortfall, indicating a considerable departure from the intended outcome. This raises questions about the [in]effectiveness of the B-BBEE affirmative action and is an important

Racial group	Number	Percentage(%)
Black African	9,438	17.9
Coloured [mixed-race]	2,377	4.5
Indian/Asian	6,850	13.0
White	33,517	63.7
Other and unknown	476	0.9
<i>Total</i>	<i>52,658</i>	<i>100.0</i>

Note(s): ^aThe CA(SA) membership data was extracted from SAICA's membership statistics, reflecting the number of CAs for each racial group as of December 2023 (see <https://www.saica.org.za/members/member-info/membership-statistics>). For analytical purposes, the one CA categorised as "Unknown" was consolidated into the "Others" category

Source(s): CA Membership Statistics by SAICA (<https://www.saica.org.za/members/member-info/membership-statistics>)

Table 1.
Population of CA (SA)
in December 2023^a

avenue to critically interrogate its efficacy or thereof, especially its impact on the intended beneficiaries of the Code.

Beyond the statistical data, there is a compelling need for critical inquiry into why this persists and what plausible factors explain the current phenomenon. This is what we attempt to address in this study. Understanding why and how Black CAs' underrepresentation persists even with the B-BBEE affirmative action policy in place is significantly important, especially exploring these issues through the lived experiences of aspiring Black CAs. Consequently, the current study is poised to address the following research questions:

- (1) Why has the B-BBEE affirmative action yet to achieve the representational intentions of the Chartered Accountancy Profession Sector Code; and
- (2) How do systemic factors and subtleties in the accounting profession in South Africa inhibit the success of the Chartered Accountancy Profession Sector Code based on the lived experiences of Black CAs?

We intend to critically identify why the Code, as an accompanying interventionist mechanism of the B-BBEE initiative, has yet to achieve the expected targets for proportional representation of CAs. Given intense contentions regarding the successes and shortcomings of the B-BBEE initiative in fostering an equitable society (Dreyer *et al.*, 2021; Samkin and Wingard, 2020; Verhoef and Samkin, 2017), our study is crucial for [re]shaping the future trajectory of the CA profession in South Africa. We address our research questions using first-hand experiences of Black aspirant CAs undertaking their articles across various global audit firms. Unlike earlier entrants into the profession, this group of participants would have completed their entire high school and university education under the new democratic dispensation in South Africa. Additionally, the B-BBEE Code would have been in full effect when they pursued articles. Prior research, before the implementation of the Code, suggests that early Black entrants into the profession contended with overt racism, poor treatment from fellow professionals, and unwarranted societal comparisons (van Greuning, 1987; Hammond *et al.*, 2009; Musundwa and Hammond, 2024; Mkhize, 2017; Mzileni and Mkhize, 2019; Sadler, 2002; Sadler and Erasmus, 2003; Wiese, 2006).

Following the implementation of B-BBEE, limited studies have examined the experiences of Black individuals aspiring to become CAs. While Hammond *et al.*'s (2009) work was published after the enactment of the B-BBEE Act, it only examined the experiences of Black CAs who qualified before 2000, and was unable to examine issues related to the Code, given the Code was not in implementation at the time of their study. As such, they could not validate the "fragmented political cultures, deep social fissures, and ideological and economic divisions" present in the sector (Hammond *et al.*, 2009). In a more recent study, Musundwa and Hammond (2024) examined the real-life encounters of early Black entrants into the profession. They compared the experiences with those of individuals entering the field nearly three decades after South Africa transitioned to democracy. Despite the nation's progress as a democratic state, they noted parallels in the experiences of both groups. We build upon their work, highlighting how the closure has inhibited the transformational aspirations outlined in the CA Sector Code, despite the progress made. In contrast to Musundwa and Hammond's (2024) examination of the lived experiences of Black CAs through a single lens of social closure, we extend this theorisation embedding nuanced praxis present in the South African context based on consolidated multifaceted theoretical lens (i.e. social and professional closures cum boundary work) to understand why the Code struggles to accomplish its goals despite the laudable interventionist initiative of the B-BBEE.

Our study's contribution advances critical accounting scholarship in response to Annisette and Prasad's (2017) challenge in examining *why* and *how* race is implicated in the efficacy of the B-BBEE Chartered Accountancy Sector Code. In doing so, we complement the

work of [Musundwa and Hammond \(2024\)](#), building upon limited studies examining race-based underrepresentation in the CA profession, by documenting valuable insights into the experiences of Black CAs navigating racial prejudices in South Africa ([Lassou et al., 2021](#); [Ufodike et al., 2023](#)). Additionally, in line with the call for incremental insights on accounting phenomena based on developing countries' scholarship ([Moses and Hopper, 2022](#)), this study adds new evidence to critical accounting research and contributes to redressing developing countries' underrepresentation in accounting literature [9]. Finally, methodologically, we introduce an alternative qualitative viewpoint to examine B-BBEE, whereas prior research has mostly been quantitative. Our combined framing of exclusionary closures cum boundary theories ([Annisette and Prasad, 2017](#); [Hammond et al., 2009](#); [Musundwa and Hammond, 2024](#); [Poullaos, 2009](#); [Sian, 2006, 2007](#)) provides more nuanced insights into race-based contestations not previously highlighted in extant literature, including the notional and active praxis embodying its perpetration in the accounting profession.

The paper is structured as follows: [Section 2](#) presents the institutional context of our study and examines the South African chartered accountancy sector code. Moving to [Section 3](#), we engage with the literature on exclusionary practices in the accounting profession. [Section 4](#) discusses our theoretical framework on closures and boundaries. Specifically, we elaborate on our consolidated multifaceted theorisation and its richer portrayal of nuanced intricacies in South Africa's CA sector. We detail our methodology in [Section 5](#), highlighting sampling and data analytical procedures, including steps taken to ensure the rigour of our study. [Section 6](#) elaborates on our results based on themes from our analysis. Finally, in [Section 7](#), we conclude with a discussion of the findings.

2. Institutional setting: contextualising South Africa's chartered accounting sector

Until 1948, South Africa was under British colonial rule, and following its attainment of independence, the National Party assumed power, leading to the institutionalisation of apartheid ([Samkin and Wingard, 2020](#)). It was not until 1994 that the country became a democracy. The period of colonisation and apartheid left enduring scars on the nation, evident in various aspects of society, including the accounting profession ([Hammond et al., 2009](#); [Mkhize, 2017](#); [Musundwa and Hammond, 2024](#)). The origins of professional accounting, as we recognise it today, trace back to its inception as a tool of the British Empire, adapting to South Africa's business landscape and evolution ([Verhoef, 2014](#)). Despite its development on South African soil, the profession was predominantly overseen by immigrant British accountants ([Verhoef, 2014](#)). During the colonial era, accounting took on the character of a struggle between immigrant British accountants, who successfully established market control through the organisation of local professional societies, and non-society member British accountants aiming to partake in the globalisation of accounting knowledge ([Verhoef, 2014](#)). While studies in other parts of British colonies reveal efforts by indigenous populations to access the accountancy market in their colonies ([Annisette, 2003](#); [Annisette and Prasad, 2017](#); [Sian, 2006, 2007](#)), the South African market presents a unique scenario where the indigenous black population was not actively involved in this competition ([Hammond et al., 2009](#); [Musundwa and Hammond, 2024](#)). A dynamic that persisted during apartheid.

Under the apartheid rule, Blacks were systematically excluded from pursuing accounting as a profession, as laws relegated them to the periphery in terms of land, education, healthcare, and employment opportunities ([Hammond et al., 2009](#); [Musundwa and Hammond, 2024](#)). However, economic and political developments exerted increasing pressure on the government to provide accounting education to a broader segment of the population, including Blacks. By 1976, the first CA qualified, albeit with limited inclusion. Despite facilitated access, the growth was gradual, and the accounting profession remained

predominantly anti-Black due to race-based exclusionary demarcations enforced by the apartheid regime (Hammond *et al.*, 2009; Mkhize, 2017). Musundwa and Hammond (2024) observe that during those early periods, Blacks aspiring to become CAs faced numerous barriers. The current composition of CAs (see Figure 1), central to the objectives of the Code discussed in this paper, is thus a direct consequence of the socio-political legacy of the country.

Upon assuming power in 1994, the African National Congress (ANC) directed its efforts towards rectifying historical injustices, leading to the establishment of the Growth, Employment, And Redistribution (GEAR) policy, with Black Economic Empowerment (BEE) playing a pivotal role (Ntim and Soobaroyen, 2013). Originally conceived as a strategic mechanism involving the transfer of equity ownership from white-owned companies to black-owned business consortiums, BEE eventually evolved into a process where white-owned conglomerates voluntarily sold ownership stakes to consortia of a small black elite, often with strong connections to the ANC (Iheduru, 2004; Ntim and Soobaroyen, 2013, p. 123). This resulted in an uneven redistribution of wealth, focusing on equity ownership and creating a wealthy black elite rather than empowering the majority of impoverished black South Africans (Southall, 2004) [10].

In response to public concerns, the government reviewed the BEE policy and enacted legislation to make it more inclusive (Ntim and Soobaroyen, 2013). This led to the introduction of the B-BBEE Act of 2003, discussed in Section 1. Despite the Government indicating that BEE performance would influence decisions on awarding public sector contracts and concessions to companies, compliance under the initial 2003 Act remained voluntary (Ntim and Soobaroyen, 2013, p. 123). Achieving collective success was challenging due to the voluntary nature of enforcement. However, the dynamics changed with the 2013 amendment, making compliance with the Act compulsory (Department of Trade and Industry, 2011; Republic of South Africa, 2013). The revised B-BBEE Act, in conjunction with the Code, signifies a government-driven initiative to reshape the profession through a significant intervention that accurately reflects the country's population. A pivotal aspect of this strategy revolves around directing attention to the developmental pipeline. Through the targeted implementation of learnerships (i.e. *articles*) within the accounting sector, the Government mandated that 18% of the total workforce in participating organisations should consist of Black individuals. This starkly contrasts the 2.5% requirement imposed on other sectors. Notably, the 18% encompasses both aspiring and certified CAs in contributing to the overall enhancement of Black representation within the firms (Department of Trade and Industry, 2011) [11].

To serve articles, individuals must successfully complete accredited undergraduate and postgraduate qualifications. Throughout the article period, candidates become eligible to undergo two professional assessments administered by the South African Institute of Chartered Accountants (SAICA) [12]. A critical element of progressing along this educational pathway lies in the aspirant's ability to demonstrate the requisite competencies outlined in SAICA's competency framework (SAICA, 2021a). While some competencies are assessed through formal evaluations, a significant portion of the framework mandates that competencies be demonstrated in the workplace, specifically during the articles. [13]

Despite a continuous increase of enrolments into accounting programmes in universities, there is a considerably lower number of students reaching graduation and consequently undertaking articles, with the majority being Black students (Sartorius and Sartorius, 2013), due to myriad academic and socio-economic challenges (Adonis and Silinda, 2021; Musundwa and Hammond, 2024). Hence, progression is anchored on Black students' ability to defy multi-layered obstacles on their pathway and success is attributed, in part, to support from the SAICA scholarship programme – SAICA Thuthuka Bursary Fund. Initiated in 2002 as partnership with industry including the firms, the scholarship covers essential components, including tuition support and fees, accommodation, meals

(Mantshantsha, 2006), life skills workshops, and mentorship (De Jager, 2014). Firms within the CA sector contribute to the scholarship, with significant support from the Big 4 audit firms. Graduates benefiting from the scholarship are subsequently obliged to complete their articles with the funding organisations, as stipulated by the scholarship terms. In this context, we focus on the lived experiences of the cohort within the Big 4 firms.

It is asserted that the years spent in articles holds significant importance in the development and formation of CAs by translating theoretical accounting knowledge acquired in university into practical experience (Kunz and de Jager, 2019; Malan and Dyk, 2021). Consequently, this period is expected to offer aspirants a safe, inclusive, and non-hostile learning experience, aligning with the spirit of the B-BBEE initiative and, more specifically, the Code. Nevertheless, inherent systemic and institutional factors, arguably rooted in racially motivated exclusionary practices have, in many respects, impeded the full realisation of these ambitions. This underscores our concern and is an important motivation for interrogating why this persists in the CA profession.

3. Prior literature: exclusionary practices in the accounting profession

Critical inquiry into exclusionary practices in the accounting profession is expanding (Annisette, 2003; Annisette and Prasad, 2017; Hammond, 1997, 2003; Hammond *et al.*, 2009; Hammond and Sikka, 1996; Ingram and Allen, 2019; Musundwa and Hammond, 2024; Poullaos, 2009; Sian, 2006, 2007). Research provides evidence of discrimination targeting minorities or outsiders in the accounting profession based on gender, socio-economic background, and notably, race (Annisette and Prasad, 2017; Hammond *et al.*, 2009; Hammond, 1997; Kim, 2004; Musundwa and Hammond, 2024; Sian, 2007). Sian (2007), in concurrence with Annisette (2003), affirms racial demarcations rather than another organisational principle to be the operative agent in the social functioning of accountancy in most racially diverse former British colonies, a subtle intricacy that arguably privileges racial groups other than Black professional accountants. This is reflected in Musundwa and Hammond's (2024) conclusion highlighting Black CAs in South Africa as being perceived as inherently inferior, facing the additional work of conforming to a different culture and communicating in a foreign language.

Although these institutionalised factors may have emerged inadvertently from long-standing societal precepts (Sian, 2007, p. 2), their continued perpetration despite deleterious consequences is concerning, particularly from the lived experiences of the marginalised Blacks [14]. Scholars argue that Blacks have historically found themselves on the periphery of social systems, a consequence of the legacies of colonialism and apartheid, even in countries where they constitute the majority (Musundwa and Hammond, 2024). Consequently, institutions across social, political, corporate, and economic spheres have systematically disadvantaged Blacks [un]knowingly (Annisette, 2003; Ufodike *et al.*, 2023).

Arguably, how professional skills are fashioned as an exclusionary mechanism is a matter of ongoing debate. Scholars have contested the prevalent use of competencies as a mechanism for segregation, asserting that they perpetuate the naturalisation of knowledge, skills, and traits associated with the elite or "insider group" (Annisette, 2003; Hammond, 1997; Ingram and Allen, 2019; Poullaos, 2009), with limited relevance to accounting in practice. Other researchers acknowledge the development of these competencies as a lifelong endeavour, acquired not through formal education but as a means of social capital (Lubbe, 2020). Environments within firms are purported to facilitate the development of this elite, representing predominantly Black exclusionary spaces (Mkhize, 2017). This situation creates challenges for Black aspiring accountants, particularly in South Africa, who find it difficult to conform to the mould (Davis *et al.*, 2021; Hammond *et al.*, 2009). While there is limited literature on the poor retention [15] of Blacks in auditing firms (Harber and Marx, 2019),

fewer studies have critically examined the reasons behind this phenomenon. In this light, [Ufodike et al. \(2023\)](#) reiterating prior calls (e.g. [Annisette and Prasad, 2017](#); [Sian, 2007](#)), urge critical accounting research to examine how professional accounting environments in multicultural societies are responding to their sociodemographic changes in recent times.

Evident from the existing literature is the prevalence of closure mechanisms in the accounting profession, both globally and in South Africa, hindering the active participation of Blacks, particularly aspirants in global audit firms ([Musundwa and Hammond, 2024](#)). This factor may be undermining the effectiveness of the B-BBEE and the achievement of the targets set out in the Code. As skills development is a collaborative effort between the government and firms, assessing the efficacy of B-BBEE is crucial to challenge the status quo. This is imperative given that the primary goal is to enhance scarce skills, alleviate poverty, and positively impact the economy ([Department of Home Affairs, 2023](#); [Department of Trade and Industry, 2011](#); [National Planning Commission, 2011](#)). In the following section, we discuss the theoretical framing employed in the study and synthesise it with the existing literature.

4. Theoretical framing: closure and boundary work in the accounting profession

Closure theories have been engaged with in accounting marginalisation research using various constructs. However, compared to other constructs, race has received less attention ([Annisette, 2003](#); [Sian, 2007](#)), possibly being considered a secondary and supposedly a settled issue ([Annisette and Prasad, 2017](#); [Poullaos, 2009](#)). Building on race-related studies canvassing for additional perspectives within boundary work we envisage a plausibility for continued studies on closure via multiple perspectives, especially in South Africa. Uniquely distinct from previous research (e.g. [Hammond, 1997](#); [Kim, 2004](#); [Poullaos, 2009](#); [Sian, 2006, 2007](#)), South Africa's intricate contextual factors and actors present a situation of persistent complex power dynamics, where the minority race exercise dominance over the majority. Our use of a consolidated theory encompassing professional closure, social closure, and boundary work, is to holistically capture the affirmative endeavours within the CA sector. This utilisation of a multifaceted theorisation is deemed essential for a more nuanced portrayal of the intricacies inherent in the CA profession in South Africa. This involves an in-depth exploration of its complexities, exerting a multifaceted influence on the objectives of the Code. Our combined three-way theoretical framework facilitates a multifaceted understanding that captures the interplay between professional and social closure while considering the institutionalisation of boundary nuances to comprehend the underlying issues. To this end, the complex historical and contemporary context of South Africa and the interplay of multiple players in the CA sector will offer a deeper understanding of the transformational efforts in the profession.

4.1 Professional closure

Professional credentialing, which enables professional closure, is premised on a "claim to valuable skills that place the claimant in line for special opportunities and privileges not granted to those who are not skilled in that way" ([Murphy, 1984](#)). It describes groups' motivations to regulate market conditions in their favour and hinder competition from outsiders ([Annisette, 2003](#); [Annisette and Prasad, 2017](#); [Sian, 2006](#)). Foundational studies by [Parkin \(1974, 1979\)](#) and [McDonald \(1995\)](#) establish the groundwork for understanding how closure operates within professions through educational and social strategies. [McDonald \(1995\)](#) argues that establishing boundaries around access to education, certification, and professional practice safeguards professionals' economic and social status interests against non-professionals. [Parkin \(1974, 1979\)](#) contends that these collective practices reinforce

power dynamics and inequalities in professional domains through stringent educational requirements, licensing examinations, and professional associations. Thus, these processes underscore how professionals' authority and expertise are validated while simultaneously excluding those lacking the requisite credentials. Contributing to the early development of thought on professional closure, [Larson's \(1977\)](#) thesis highlights how professional groups attain market control and social standing through processes of professionalisation. This involves the establishment of specialised knowledge, formal training, credentials, and regulatory frameworks that enforce standards and ethical codes.

At its foundation, professional closure through monopolistic or jurisdictional claims permits groups to differentiate their work or skill from others. In professional accounting practice, discourse on closures primarily revolves around formal and informal barriers or sanctioning placed on non-accountants to hinder them from entering the profession. However, such a practice, once formalised as professional closure, could consequentially result in exclusionary tactics based on racial demarcations ([Annissette, 2003](#); [Hammond, 2003](#); [Hammond et al., 2009](#); [Sian, 2006](#); [Ufodike et al., 2023](#)).

While the ultimate goal is for the skilled professionals who fall within the monopoly to self-regulate, professional closure relies on the state to safeguard its resources and enable the self-regulation ([Sian, 2007](#); [Ufodike et al., 2023](#); [Verhoef, 2014](#)). In South Africa, for example, the demarcation of skills within the profession ensued as early as the 1900s, with British-trained accountants claiming exclusivity and privileged market access over South African-trained accountants ([Verhoef, 2014](#)). It was as early as 1927 that chartered accountancy was ringfenced as a special dispensation, where those who qualified could use the designation CA(SA) to distinguish themselves from other practising accountants in the country ([Republic of South Africa, 1993, Section 1](#)). Symbolising reward for the education and training successful CAs have endured ([Verhoef, 2013](#)). In 1951, when regulation of the audit profession was introduced, it was only those who held the CA designation that were deemed competent to execute and sign off audits [16]. This remains the case to date. This was supported by the Companies Act of 1973, which explicitly required all entities to be audited. In tandem with the postulation of [Sian \(2006, p. 297\)](#), this is to “regulate market conditions in favour” of CA designates – which arguably could be to preserve the quality and professional nature of the service offered. However, an [un]intended effect of that was the emergence of a closed network of large auditing firms with monopolistic capacity to carry out large-scale audits, thus leading to closure for small and mid-tier firms ([Harber and Marx, 2019](#)). Among these are majority Black-owned firms.

To reduce market concentration and promote transformation, the Independent Regulator Board of Auditors (IRBA) pursued Mandatory Audit Firm Rotation (MAFR) in 2015 through the South African judicial system ([PWC, 2017](#)). It was the case that major audit firms resisted the mandatory rotation, citing, amongst others, concerns about increased costs and contending that such incremental expenses might force them to reduce investments in scholarships and training for Black aspirants ([Harber, 2016](#)). Consequently, the application for mandatory rotation was denied. That said, indications that large audit firms are losing Black auditors to commercial industries and MAFR would likely compound the situation and worsen the underrepresentation conundrum ([Harber and Marx, 2019](#)). The net outcome would incentivise the dominant players to persist in dominating the industry, creating a barrier for “outsiders” with state recognition and statutory support ([Sian, 2006, p. 298](#)).

Closure at a micro-level manifests through SAICA's credentialling mechanism. The rigorous accreditation process for higher education programmes, tuition providers, learnership programmes, and the overall facilitation of professional assessments granting access to the profession ([Lubbe, 2020](#); [Terblanche and Waghid, 2020](#)) *inadvertently* disadvantages Black individuals seeking entry into the profession ([Annissette and Prasad, 2017](#); [Hammond et al., 2009](#)). In this context, because of the country's history and the profession's structure, most

universities historically involved in educating aspiring CAs are Historically White Institutions (HWI). Consequently, socioeconomic and cultural factors tend to favour only the historically privileged and, to a limited extent, the burgeoning Black middle class (Musundwa, 2024; Adonis and Silinda, 2021). Although historically disadvantaged institutions [17] now enjoy accreditation by SAICA, their physical location within previously demarcated rural homelands [18] and the associated culture and socioeconomic dynamics of the communities within which they are rooted pose epistemological difficulties where students struggle to relate and identify with the content which they are taught (Hammond *et al.*, 2022). They further grapple with linguistic, communication, and writing difficulties, including deficient inference skills stemming from persistent disparities in accessing quality primary and secondary education (Musundwa, 2024).

Firms engaged in the training of accountants often unconsciously demarcate without considering the challenges rooted in inequalities consequent to the socioeconomic stratification of the country (Mpfungu, 2015). The demarcations based on competencies and skills, somewhat akin to the flow-on effects of universities attended, result in classification and symbolic subtleties that subject Black aspirants to marginalisation. Undoubtedly, these manifestations are collectively part of the apartheid legacy, which has long excluded Blacks from the accounting profession and the markets it serves, thus contributing to the professional closure of this racial group. Moreover, the consequences of this closure continue to extend into Black CAs' roles as individually trained accountants and/or owners of small and mid-tier firms, further solidifying their marginalisation at the periphery of society (Hammond *et al.*, 2009; Sian, 2006). Indeed, the initial hurdle for an aspiring CA is the challenge of navigating professional closure, which manifests itself in intricate ways employed by the dominant players in the field to restrict access. While this obstacle may seem uniform for all individuals outside the dominant group, as discussed earlier, it is particularly exacerbated for Blacks. This challenge is evident throughout their journey, from demonstrating competence by studying and passing all required examinations in the early phases of their career to establish a practice within the profession.

4.2 Social closure

Introduced by Weber (1946), social closure depicts a mechanism employed by groups to monopolise resources and opportunities, thereby creating and maintaining social hierarchies. It refers to how social groups uphold exclusivity, control resources, and protect their interests by restricting access to certain privileges, opportunities, and memberships. Social closure is often based on attributes such as race, ethnicity, religion, language, gender, and class (Murphy, 1988) and helps to preserve the economic, social, and political advantages of dominant groups, often at the expense of marginalised groups. Larson (1977), exploring the social implications of closure within professions, highlighted the role of the state and other institutions in supporting and reinforcing closure, drawing direct links between social closure in society, professions, and broader socio-political structures. Building on Weber's work, Parkin (1979) advanced two reciprocal modes of closure: exclusion and usurpation. Exclusionary closure involves the dominant group exercising power downward, securing its advantages by closing off opportunities to groups deemed inferior. In contrast, usurpationary closure is an upward exercise of power, where subordinate groups attempt to encroach on the advantages of higher-ranked groups in society. These concepts bring to the fore the power dynamics inherent in social closure practices. Murphy (1984, 1988), whose interpretation of Weberian theory is central to this paper, further developed the theory of social closure by focusing on specific mechanisms and implications within professional and occupational contexts. Murphy highlighted how professional groups use credentialing, licensing, and regulatory bodies to maintain control over their fields and protect their

economic interests. The perspectives of these theorists collectively demonstrate that social closure has significant implications for social hierarchy and mobility.

In the context of South Africa, where social hierarchy was enforced through legal mechanisms, social closure provides a critical framework for understanding persistent inequalities. Specifically, the Land Act and Pass Laws restricted the physical movements of Black people within the country and hindered their professional aspirations. These laws prohibited Black individuals from accessing educational institutions, economic hubs, and, ultimately, the accounting profession (Hammond *et al.*, 2009; Mzileni and Mkhize, 2019). Evidence indicates that even after these bans were lifted following the country's transition to democracy, Black people continued to operate on the fringes (Hammond *et al.*, 2009; Mporfu, 2015). Nearly three decades into democracy, renewed concerns about tacit exclusion within the accounting profession remain.

These exclusions are often attributed to social and cultural aesthetics associated with economic elites. In its journey towards cultivating future-fit accountants, the profession has increased emphasis placed on social attributes. Qualities such as linguistic and digital flair, relationship-building, emotional intelligence, interpersonal skills, and citizenship currently developed as a social consequence rather than through formalised tuition (de Lange *et al.*, 2023; Sian, 2006; Malan and Dyk, 2021; SAICA, 2021a), seem to play a crucial role in CA advancement. The development of essential competencies is crucial for the effective functioning of CAs. However, issues arise when such prerequisites create barriers for outsiders to successfully enter the profession. Considering that the acquisition and distribution of social capital, symbolised by competencies, reflect the underlying structure of each actor's social world (de Lange *et al.*, 2023), it becomes a potential tool for the dominant elite within a group to exclude others. [19] Individuals unable to align with the profession's dominant social or socioeconomic perspective bear the brunt of these expectations. Essentially, the burden of demonstrating social and cultural fit is placed on those who do not "naturally" belong [20]. This manifestation of social exclusion in the CA profession arguably helps to establish and fortify boundaries already at play in society.

4.3 Boundary-work

Boundary-work, initially coined by scientist Thomas Gieryn, describes an "*ideological style found in scientists' attempts to create a public image for science by contrasting it favorably to non-scientific intellectual or technical activities*" (1983, p. 781). Motivated by the need to establish a monopoly, Gieryn notes that "scientists describe science for the public and its political authorities, sometimes hoping to enlarge the material and symbolic resources of scientists or to defend professional autonomy" (1983, p. 782). The boundary-work theory has developed extensively over the years, with its application broadened to examine individuals, groups, organisations, occupations, and institutions, employing diverse conceptualisations of work and constructing various typologies to delineate work characteristics (Langley *et al.*, 2019). It offers insights into understanding exclusivity beyond formalised systems that partition individuals into distinct groups, generating feelings of similarity and group affiliation (Lamont and Molnár, 2002). In this light, Boussard (2018) provided insight into how boundaries can be established through shared norms and conventions created by participants within an ecosystem to exclude others. Annisette's (2017) exploration of boundary work in the accounting ecosystem notes that it contributes uniquely to the professional project by furnishing occupational groups with the symbolic resources needed for both the demarcation of outsiders and insiders in the profession, by minimising internal differences, fostering group unity, and cultivating a sense of self-identity (Neu *et al.*, 2003).

This manifestation is observable in the South African context, where social constructs and symbols associated with them play an unregulated yet defining role in distinguishing

insiders from outsiders in the profession. Right from entering an accounting education programme, fluency in English, for instance, becomes a decisive factor (dictated by admission criteria) in a space where majority of the population is not English-speaking. Progressing through the qualification hinges on language proficiency, as students are expected to showcase their competence through written assessments, primarily conducted in English. Similarly, individuals enter the job market where English is the preferred medium for business interactions (Aburous and Kamla, 2022; de Lange *et al.*, 2023). Incorporating professional English language education as a part of university accounting programmes could mitigate the disparities stemming from race and socioeconomic dynamics. However, this creates a mechanism for symbolic boundaries, especially for those whose proficiency of English falls below the dominant group's threshold in the profession (Lamont and Molnár, 2002), and are consequently labelled deficient and inferior (McGhie *et al.*, 2020; Spauld and Kotze, 2015).

Contemporary language-based hierarchy in South Africa directly mirrors the prevailing social order in the country (Thomas and Maree, 2024). Here, English signifies the white population and symbolises the British influence that held dominion over locally trained accountants, significantly shaping the profession to date. Since Black individuals were largely excluded from the profession during the colonial period due to legal restrictions, linguistics became the placeholder for producing symbolic boundaries for perpetuating exclusion. The potency of the language-based hierarchy and its capacity to cultivate a sense of belonging is also exemplified in other jurisdictions. Aburous and Kamla (2022) illustrated how English is elevated to such an extent that marginalised groups in Jordan are compelled to forsake their native languages to be successful in the profession. Language essentially becomes the currency for achieving success in the field, albeit at the expense of those who cannot demonstrate proficiency in it.

Besides linguistics, an array of symbols effectively uphold boundaries. In some instances, status symbols are employed to portray attributes such as integrity, work ethic, honesty, intelligence, mannerisms, sports preferences, familiarity with high culture, financial affluence, authority, and professional accomplishments (Annisette, 2017; Annisette and Prasad, 2017), and serve as production mechanisms for enthroning boundaries. Interestingly, boundary work in and of itself may struggle for widespread justified adoption, as it requires closures (professional and social) to help create the process for its existence, as well as the mechanisms for its fallacious perpetuation.

4.4 Consolidating the theoretical perspectives

Drawing on perspectives intersecting sociology and accounting (Annisette, 2003; Hammond, 2003; de Lange *et al.*, 2023; Murphy, 1984; Sian, 2006), we consolidate a multifaceted theoretical framework to comprehensively understand the complexities embedded within South Africa's professional sector, particularly the challenges hindering the successful implementation of the Code in the CA sector. Reflective consolidation of our theoretical postulations allows for deep insights into the impediments perpetuating the underrepresentation of Blacks in the accountancy profession.

Our initial contention posits that the legal framework establishing professional accounting practice in South Africa, [un]intentionally, creates hurdles for Black aspirants. While statutory protection by the state aims to safeguard professionalisation, it inadvertently transforms into professional closures favouring dominant players and results in exclusionary tactics that portend prejudicial consequences for Blacks (Annisette, 2003; Hammond, 2003; Hammond *et al.*, 2009; Sian, 2006; Ufodike *et al.*, 2023). This proposition does not dissonantly adjudicate the imperative for professional statutory regulations, which we consider expedient to the extent they are not weaponised as exclusionary tactics. Conversely, it highlights

the unintended consequences of state-supported instruments in limiting access for marginalised (underrepresented and less powerful) racial groups to ascend into professional accounting membership (Ufodike *et al.*, 2023). Scaffolded on the statutory backing accorded to the profession (professional closure), professional competency frameworks introduce further closure mechanisms through professional credentialling. This credentialling is underscored by the legacy of colonisation and apartheid, as all racial groups in South Africa do not start their journey to accountancy membership on equitable footing.

Professional closure enables exclusionary demarcation with a strong externally oriented aim of achieving monopoly (Annissette, 2017; Annissette *et al.*, 2017; Hammond, 2003; Hammond *et al.*, 2009; Sian, 2006). Even though a few internal actors are caught up within this web, it does not provide all the needed functional mechanisms to exclude those deemed unfit to be in the profession. This is where a secondary order of exclusionary mechanism – social closure – becomes apparent and the continuing contention of our ensuing postulation becomes evident. The progressive ejection instruments from professional closure may inadvertently let through individuals that the dominant group considers unfit, even if, as in our case, it is at the cost of the skills base of the country. Social closure, combined with professional closure and credentialling, becomes a less subtle yet impactful mechanism to tighten the boundaries for “outsiders”. In this sphere of closure intersection, racially based exclusion rooted in historical disadvantages persists, symbolically objectifying individuals based on race, communication competencies, and linguistic accent (Annissette, 2003, 2017; Lamont and Molnár, 2002).

For an aspiring Black CA, overcoming professional closure’s ostensibly meritocratic tactic is only the first order of business; social closure based on race, linguistics, and class poses the most lethal consequential challenge. Competencies influenced by historical injustices further complicate their journey, reinforcing institutionalised symbolic boundaries within the country and the profession, including how their social and cultural aesthetics are closely associated with the dominant economic elites (Hammond, 2003; Hammond *et al.*, 2009; Lamont and Molnár, 2002; Ufodike *et al.*, 2023). Our consolidated multifaceted theoretical underpinning contends that boundary work, as an overarching societal conditioning, enables the persistence of professional and social closures, consolidating exclusionary tactics validated on socially constructed competencies and skills (Hammond *et al.*, 2009; Lamont and Molnár, 2002; Malan and Dyk, 2021). Critically and collectively reflected in sum, we postulate that:

Race-based exclusionary practices in the South African accounting profession manifest as a multifaceted mechanism intertwined within professional and social closures consolidated into institutionalised symbolic boundaries encumbering the objectives of the sector code.

5. Methodology

The study’s research setting is South Africa, chosen for its historical significance, characterised by racial segregation during British colonial rule and apartheid regime, a legacy that persists to date. We probe this history’s impact on Black aspirant CAs’ lived experiences as they pursue their articles in professional audit firms. In addressing the research questions of the study (discussed in Section 1), a total of 21 [21] certified Black CAs were interviewed. While the interviews primarily focused on the entire journey through the certification pipeline, the study specifically addressed the professional training component of their learning pathway. Given the investigation’s sensitivity, it was crucial to interview individuals who had already obtained certification to avoid any potential threat to their certification process. Restricting the interviews to Black participants allowed for a more in-depth examination of the factors impeding meaningful access and participation of this racial demographic in the profession. The 21 participants interviewed included those who had worked at major international audit firms (15), mid-tier firms (1), a bank (1), and the Public Sector (4).

5.1 Population and sampling

A purposive sampling approach was employed to identify the aspirants. Initially, the first five interviewees were selected based on their professional connection to the first author who had either taught or mentored them during their academic journey. Subsequently, additional participants were included using snowballing method. This process continued until a total of 21 interviews were reached, and data saturation was achieved (Moses *et al.*, 2024). It is crucial to note that the selection process for the sample was not influenced by the firms where the participants completed their articles. The chosen approach effectively represented major firms in the market, with capacity to absorb a significant number of aspirants into their learnerships, thereby maximising their impact for affirmative action and the accomplishment of the Code's objective. Table 2 provides additional context (beyond the training firm) for each participant.

As Table 2 shows, most trainees were funded through the SAICA Thuthuka Bursary Fund, which stipulates that trainees must complete their articles at donor firms. This strategic alignment positions the firms to fulfil their obligations under the Code. It is imperative to highlight that all respondents willingly volunteered to participate in the study and share the required information. Before commencing each interview, explicit written consent was obtained from all participants. These semi-structured interviews were conducted as part of the first author's doctoral research [22].

The interviews were conducted in English via the Zoom videoconferencing platform (during periods of COVID social distancing), with each interview lasting approximately one hour. The first author, being a Black CA, contributed to building a strong rapport with the participants. The interviews proceeded only once trust and credibility were established. To ensure confidentiality, all participants were assured of anonymity, and the discussions were recorded and transcribed using the website www.otterai.com. Before utilising this service, the author ensured that appropriate measures were in place to address potential risks concerning security, privacy, availability, and the confidentiality of the uploaded transcripts. After the interviews were transcribed, the first author meticulously reviewed the transcripts while simultaneously listening to the corresponding audio and making necessary edits to ensure they accurately represent the discussion with the interviewees. To confirm the accuracy and validity of the data, the second author reviewed the transcripts to ensure that the original intent of interviewees remained accurate and preserved through the analytical process (Moses *et al.*, 2024). This process of rechecking on occasion required further discussion to determine appropriateness of classification and clarity of content – which was carefully discussed and resolved.

5.2 Data analysis

An inductive approach was followed to align with the three theories underpinning the paper. This approach aimed to maintain the richness of the data without simplifying it to a singular perspective. It also helped to preserve the social and historical contexts that influenced the subjective experiences (Creswell, 2014; Moses *et al.*, 2024). By categorising the data into themes based on multi-faceted theoretical framework the insights effectively captured the real-life experiences of the participants. The identified patterns and the resulting interpretations from the data served as themes presented in the study's results. To ensure the accuracy and relevance of the extracted comments, the qualitative analysis software ATLAS.ti was employed. Reflexivity [23] was engaged throughout the data analysis.

5.3 Research rigour

The thoroughness with which a qualitative study is carried out plays a critical role in establishing the reliability of the chosen research approach. The researchers dedicated

Participant id	University funding	Year passed APC	Repeat along the way?	What was repeated?	Training firm
CA1	Thuthuka Bursary Fund	2017	✓	Final undergrad year and postgrad	BIG 4 FIRM
CA2	Thuthuka Bursary Fund	2021	x		BANK
CA3	Student loan	2019	✓	Final undergrad year and postgrad	BIG 4 FIRM
CA4	Hockey scholarship/ Thuthuka Bursary Fund	2019	✓	1st undergrad year	BIG 4 FIRM
CA5	Thuthuka Bursary Fund	2020	✓	Final undergrad year APC ^a (Passed on third attempt)	BIG 4 FIRM
CA6	Partial Thuthuka Bursary Fund/Private	2019	✓	Final undergrad year	BIG 4 FIRM
CA7	Thuthuka Bursary Fund	2019	x	–	BIG 4 FIRM
CA8	University Merit Scholarship	2019	✓	APC (passed on 2nd attempt)	MEDIUM SIZE FIRM
CA9	University Merit Scholarship	2019	✓	Postgrad	BIG 4 FIRM
CA10	Government Aid	2020	✓	Postgrad	BIG 4 FIRM
CA11	Thuthuka Bursary Fund	2020	x	–	BIG 4 FIRM
CA12	University Merit Scholarship	2020	✓	Postgrad ITC ^b (Passed on third attempt)	PUBLIC SECTOR
CA13	Self-Funded	2020	✓	Postgrad	PUBLIC SECTOR
CA14	University Merit Scholarship	2019	✓	APC (Passed on 2nd attempt)	PUBLIC SECTOR
CA15	Self-funded	2019	✓	APC (Passed on 2nd attempt)	BIG 4 FIRM
CA16	Thuthuka Bursary Fund	2019	✓	ITC (Passed on third attempt)	BIG 4 FIRM
CA17	Thuthuka Bursary Fund	2017	✓	Postgrad	PUBLIC SECTOR
CA18	Thuthuka Bursary Fund	2017	x	–	BIG 4 FIRM
CA19	Thuthuka Bursary Fund	2017	x	–	BIG 4 FIRM
CA20	Thuthuka Bursary Fund	2017	x	–	BIG 4 FIRM
CA21	University Merit Scholarship	2020	x	–	BIG 4 FIRM

Note(s): ^aThe Assessment of Professional Competence (APC) constitutes the second segment of the SAICA qualifying examination, evaluating individuals' professional competence. Eligible candidates are required to have cleared the Initial Test of Competence (ITC), fulfilled a 20-month registered training contract, and successfully concluded a professional programme (see <https://www.saica.org.za/become-a-member/future-members/apc-exams>)

^bThe Initial Test of Competence is the benchmark-setting examination taken following the completion of an accredited postgraduate program (CTA), serving as an evaluation of fundamental technical proficiency. To qualify for this examination, candidates must possess a CTA, (see <https://www.saica.org.za/become-a-member/future-members/exam-information>)

Source(s): Authors' own creation

Table 2.
Participant profile

considerable time to tasks like participant recruitment, conducting interviews, and transcribing data, which provided a deep understanding of the participants' genuine experiences (Messner *et al.*, 2017). To enhance the study's credibility, external measures were put in place, including member checking by participants and peer review. These additional validation steps further strengthened the trustworthiness of the research findings.

6. Results and findings

The results presented in this section extend the little-known evidence of the lived experiences of Black aspirant accountants in global auditing firms, elucidated through the intersection of our trichotomous theoretical framework. Given the strong intersection of insights from the data, we discuss themes emanating from our analysis based on a consolidated and holistic approach rather than distinctly across professional closure, social closure, and boundary work. The simultaneous nature of the challenges experienced by the participants further underscores the complex multifaceted elements, warranting a comprehensive and integrated representation of the nuances within the CA sector.

6.1 A perception of incompetence: race and language

A consistent theme among a few of the trainees was a perception of their assumed incompetence at the inception of their articles despite their academic achievements. As [CA11] put it:

When I got there, I realised that as a black kid, you almost had to start off by proving that you are capable. . . . it's a trend that has been set.

Interestingly, CA11 had graduated first class in high school and for both her degrees. The sudden perceived misclassification as incompetent had startled her to an unfamiliar reality. The shock thereof ignited notions of doubt in her own abilities. Whilst another expressed similar sentiments regarding her experience:

So, by the time you get to the workspace, you really have to fight so hard to get through that there's so much doubt about your capabilities. And that doubt is reinforced by how work or how corporate receives you. [CA4]

The experiences of these participants reflect the consequences that racial demarcations, akin to boundaries, can infer on the perceived abilities of Black aspiring CAs. Despite achieving the necessary qualifications (i.e. overcoming professional closure), both participants harboured feelings of inferiority and sensed that they were encroaching upon their surroundings. This sentiment was further compounded by their perception of how they were received in the workplace, highlighting a boundary undermining their validation. These experiences underscore how the implementation of closure, as elucidated in the theory, leads outsiders to feel estranged and out of place, despite meeting the entry requirements for the professional sphere (Annisette, 2017). Importantly, this also impacts their interactions with their work and clients.

Another participant shared her experience of a change in tone at work when one of her clients heard her speak:

So, I get racism from a client initially until they speak to me, and they realise, wait! She's actually human; she actually knows what she is talking about. [CA21]

A divide became apparent between the participant and the client during their initial interaction. The participant conveyed feeling that the client had preconceived notions about her manner of speech and level of knowledge solely based on her Black ethnicity. Given their lack of prior acquaintance, it can be deduced that this division stemmed from social

distinctions between the two racial communities to which they belonged, extending beyond the confines of the workplace. The first author can relate to this preconception as a Black CA that has experienced similar stereotype-induced encounters themselves. The work environment merely served to underscore this boundary. Lamont and Molnár (2002) elucidate that social closure often serves as a mechanism for reinforcing boundaries in professional settings, further underlining the interconnected nature of social closure and boundaries and demonstrating their lack of mutual exclusivity.

Nevertheless, in this case, the barrier was surmounted when the participants expressed themselves in a manner closely resembling that of white individuals (Aburous and Kamla, 2022; de Lange *et al.*, 2023). This illustrates how Black individuals who communicate similarly to the dominant English-speaking demographic receive preferential treatment, gaining access to the “inner circle” and attaining quicker acceptance within the environment. One such example was CA9 who expressed how speaking English well influenced his favourable experiences in the firm:

As a Black person, I speak English very well, so I speak up, will say things, and will correct you if you are wrong. I don't care whether you are a partner or manager; I will say what I want to say if I believe it is right, and I'll come at you with facts. So automatically, because of my aura, people assume that I come from the best background and the best schools. Because I'm not your typical [Black]. The expectation is the Black person must work 10 times harder than the fellow white person. And people don't say it but it is exactly that, to get the recognition that I did! And as much as no one ever wants to bring it up and say it, but it's the truth.

The participant pointed out how language afforded him opportunities not equally afforded to his Black peers. Aburous and Kamla (2022) validated this commercialisation of the English language and its part in perpetuating the exclusion of those who do not engage with it at what is deemed an “acceptable” level.

Language and race jointly contribute to marginalisation and vividly delineate symbolic boundaries within the profession (de Lange *et al.*, 2023). Essentially, the social mechanisms at play here provide the conceptual distinctions required by dominant actors to symbolically categorise Black aspirants, generating feelings of (dis)similarity and group status (Annissette, 2017; Lamont and Molnár, 2002). Undoubtedly, the perception of competence or the lack thereof of the participants was prematurely determined based on racial and linguistic proximity to the dominant actors in the profession. Chronicling the reality of Black aspirants, once their academic credentialing is firmly in place, i.e. surmounting the professional closure, other closure mechanisms begin to interplay to fortify symbolic boundaries they contend with.

6.2 Navigating the ills of exclusion using exceptional performance

The historical marginalisation of Blacks from the profession and the global corporate identity of international firms interplay in complicating matters of social and cultural fit for Black professionals (Davis *et al.*, 2021). Participant [CA1] notes:

There is a clear line that these people are Black, and these people are white . . . And so, for me, articles were really a place where I just did not fit in. And I was not the only one because when we had conversations amongst other Black people, you could see that we just did not belong . . . I think the analogy we used was that we need to create our own table so that we can sit around it because these ones are not for us . . . I mean, you are at a place where you don't belong. You are in a place where you are not free even to show your personality. To survive, you just have to try and get a working paper done. And the sooner you can get outside the doors, the sooner you can actually breathe and be yourself. I think it impacts performance, right?

CA1 conveyed what Black aspiring CAs grapple with as minorities within firms, especially in the absence of a concerted effort to foster inclusion. Despite the democratic reforms

enabling Black individuals to enter the professional space by legally dismantling social closure, this participant's experience illustrates that genuine inclusivity remained a challenge, as workplace boundaries alienated her. Once more, the pronounced racial disparity (rooted in history) is evident, acting as a delineating boundary that unmistakably separates insiders from outsiders within the firm.

Another trainee who had attained high placement in SAICA's first professional assessment, a rare occurrence for Black candidates, explained how she overcame the apprehension:

[...] I had the benefit of the professional assessment behind my name. So, I would get first prize in terms of good clients, and I could choose the clients I wanted to work on. But I know that experience wasn't the same for other [Black] people. [CA19]

Participant CA19 described how her accomplishments led to an experience distinct from that of most Black individuals, as she was perceived to have earned the privilege of differential treatment. In the workplace, the boundary appeared to dissolve for this participant because she reached a level of achievement typically associated with white candidates in professional assessments. Her success in the professional assessment effectively alleviated her from further barriers, which are manifestations of social closure and boundaries. It was not solely the accomplishment itself that warranted her inclusion but rather the symbolic significance it carried. One can, therefore, infer from her treatment that Blacks who did not achieve the same level of excellence were continually subjected to multiple jeopardies of exclusion (Hammond *et al.*, 2009; Lamont and Molnár, 2002; de Lange *et al.*, 2023).

6.3 Hidden competencies

During the interviews, it became evident that specific competencies were expected from the aspirants. However, they had not been informed about the necessity of demonstrating these competencies, nor was any support offered to cultivate these skills. In this scenario, the employment of tacit exclusion can be attributed to the social and cultural norms associated with the dominant elite (Anderson-Gough *et al.*, 2000; Hammond *et al.*, 2009; Hammond, 1997) seemed to be apparent. One participant noted:

[...] Managing perceptions was very important and sort of knowing when to say the right thing, knowing when to put your hand up, how to act and how to behave in certain situations, coming across very confidently, how you speak, how you interact with people, how you network. That was very important during articles, and I think many [Black] people were unaware of that. [CA19]

These competencies were evidently cultivated outside the formal certification process, revealing an interplay between professional credentialling and socialisation and its impact on workplace competence. Despite not being formally outlined, these competencies significantly influenced the success of the aspirants in their current roles. Unlike a formal curriculum, which is structured around specified learning outcomes encompassing "knowledge, skills, and attitudes, the hidden curriculum is rooted in unspecified "norms, values, and beliefs that are conveyed to learners through the underlying structure of meaning" (Morrow, 2009). The participants in this study were cognizant of this implicit meaning, consistently acknowledging that these competencies could only be acquired through social exposure rather than explicit instruction. This reinforces boundaries within the professional environment, perpetuating the social exclusion they already encountered outside of this sphere. As Anderson-Gough *et al.* (2000) put it, "the ability to present such an image [or acculturate] is seen as crucial survival tactic in the early days of professional life". However evident from the participants in this study was that the opportunity for such exposure within the context of a legacy of racial and socioeconomic stratification was challenging.

Studies investigating hidden competencies in the profession note how requirements for their attainment are linked to the “knowledge, skills, and traits of the elite” (Ingram and Allen, 2019). Ingram and Allen (2019) suggest that attributes of the privileged tend to be naturalised into milestones, rendering them aspirational for those from different class groups (creating a social boundary for those unable to attain the milestones, due to circumstances beyond their control). This notion was evidenced by one participant [CA11] who explained that she and a fellow white trainee were seated in the boardroom when the manager arrived. Her peer automatically stood up to shake the manager’s hand, resulting in an extended conversation between them. How the white trainee conducted herself led the participant to conclude that the trainee’s communication abilities were a “gift from God” as she did not understand how her peer knew to do that and held such a lengthy conversation with a senior. As a result, she concluded, “*the fact that she was white really afforded a better opportunity than luck.*” She was correct as it is not luck but, as we argue, socialisation. Workplace boundaries were created because the participant had not been socialised in a manner familiar to her white peer and the manager.

Inferences from participants’ reflections indicate that affirmative action through B-BBEE, as operationalised in the Code (implemented through university funding and subsequently through employment in global firms), was able to secure Black aspirants a spot in firms safely. However, it could not guarantee a safe training environment conducive to their professional development and career progression.

6.4 A racialised work environment and modes of exclusion

The demographic makeup of global audit firms in countries such as South Africa is such that white professionals mainly populate them. Even though this contradicts the country’s demography, it mirrors the profession’s demographic composition of CAs (SAICA, 2021b) [24], and in some respect, the wider global nature of the profession (Annisette, 2017; Sian, 2006). This structural composition can contribute to a sense of isolation and loneliness for those in the minority, as experienced by some participants.

So, the people look different from me. The big thing is the people (fellow trainees) look like management. They look like the managers! They look like the partners! I just want to get articles done and then leave as a result. There wasn’t representation. My people were not in management because everyone was just there to get their three years and then get out. It became a rolling cycle because the next group that came in felt the same. It was an unfamiliar environment where no one was free, and they just wanted to finish and go. And whereas if people did stay, and maybe it would, it would change, I don’t know. [CA1]

Participant CA1 observed that she did not resemble those occupying management positions within the firm where she undertook her articles, which posed a significant obstacle (boundary) to her own outlook on her progression. During the interview, she contextualised that she was the first accounting professional in her family, despite a lineage of teachers. Her workplace observations, coupled with her personal experiences, reinforced the notion that this profession might not be accessible to individuals who share her racial background (and what it symbolises). This underscores a direct correlation between the legacies of colonialism and apartheid, which excluded generations of her family from the profession (manifesting as professional and social closure), and the perceived barrier to her progression within the workplace.

This experience highlights how racially underrepresented groups, such as those of the Black aspirants in this study experience negative effects such as isolation, loneliness, and a sense of disconnect in their study and work environments (Pym and Kapp, 2013). Indeed, the lived experience of participant CA1 is typical of the majority of Black CAs (Hammond *et al.*, 2009), and it represents a social tactic for their exclusion that makes it challenging for the few

Blacks in such a work environment to survive. As we contend, it is a multifaceted phenomenon spread across the professional and social closures institutionalised into the work environment, fortifying symbolic boundaries that manifest as a group identity of insider [i.e. “us”] and outsider [i.e. “them”] (Annisette, 2017; Annisette and Prasad, 2017). Put differently, CA1’s experience is easily summed as “us” and “them” factors, which left her feeling displaced in the work environment.

These demarcations of insider and outsider groups permeate beyond the formal work environment (Musundwa and Hammond, 2024; Hammond *et al.*, 2009). Participants’ experiences in other non-work-related activities further illustrate how exclusionary boundaries based on social closures inherent in society add to the discrimination they had to contend with at work.

I don’t know if I should talk about my weekend or if you even understand what I am discussing. But they can talk about their weekend. Actually, they hang out on weekends. [CA1]

CA1 emphasises the significance of relatability in the workplace, highlighting how individuals naturally gravitate toward those with whom they share commonalities. This inclination can inadvertently lead to exclusion for those who do not have such connections. It illustrates a subtle form of rejection within the professional milieu. This experience serves as a poignant reminder that accounting activities, involving human interaction, inevitably operate within a social context. Although there is limited literature on the aspect of relatability in accounting, available studies indicate that a poor sense of belonging in educational spaces can lead to decreased performance (Ngubane and Makua, 2021; Pym and Kapp, 2013; Terblanche and Waghid, 2020). Conclusions based on other jurisdictions offer similar inferences, as evidenced in a study on Chinese students’ academic performance, where their psychological need for relatedness significantly influenced their achievements (Liu and Flick, 2019). A deliberate effort for authentic inclusion is therefore required.

Moreover, the lack of Black role models in the profession in South Africa is a significant contributor (Sadler and Erasmus, 2003; Weil and Wegner, 1997), which can be positively addressed through the effective implementation of the B-BBEE Sector code. Research shows that recruiting Black trainees through scholarships like Thuthuka has worked well; however, retaining professionals remains challenging, contributing to a reduced role model pool (Harber and Marx, 2019) [25]. Given research evidence that learners respond more positively with higher motivation and personal expectations when they and their teachers (in this case, management) are racially congruent (Egalite *et al.*, 2015, p. 44), representation deserves prioritisation in the profession. As recounted here, the challenges experienced by trainees provide insights into direct areas where immediate intervention by auditing firms can start to reverse the ills of social closure that manifest into established boundaries. We believe early intervention can change trainees’ perception of them merely wanting to attain the certification and exit as quickly as possible to a genuine desire to build a career.

6.5 Boundaries are boundaries

The rise of an expanding middle class in South Africa has facilitated the emergence of a cohort of Black individuals who now possess access to resources akin to those traditionally available to the privileged white minority (Carpenter and Phaswana, 2021). This represents a symbolic triumph over professional and social barriers for some participants, making the journey towards obtaining the CA designation somewhat less arduous. This observation became evident during interviews with participants who attended private high schools, historically white institutions, as well as having parents with successful professional careers. Such backgrounds endowed them with the necessary social capital to navigate elite professional environments, typically inaccessible to the majority of Black South Africans.

Importantly, within the scope of this study, it was discernible that their integration into auditing firms was influenced by their socioeconomic proximity to the dominant elite, effectively breaking down barriers as they attained insider status in the profession or achieved a level of socioeconomic equality comparable to their white counterparts. As one participant shared:

[. . .]so, you already have, I don't want to say respect, but you know, your client base looks a little different, the treatment is a bit different, expectations a bit different. [CA18]

CA18 explained that she was not treated like other Blacks however, there existed an upper boundary to the privileges enjoyed, as acceptance proved conditional:

It only can take you so far. And it does eventually come down to the fact that, in the end, I am still a Black person in an audit space. So, feedback would be really good. "You are doing really well. I'm really happy with this; you ran the audit really well." But then my rating is still at "meets expectation". It makes it incredibly difficult because you also get tired! Because I am the first person you want to pick to work on your job, but my rating does not reflect that. How does that make sense? And then you look at your white counterparts who are doing the bare minimum, but just off reputation or because they go to golf with someone on a Saturday, or they are mates with someone outside of the workspace, their rating is higher. That was an incredibly difficult pill to swallow. [CA4]

The participant acknowledged that she did not have access to the same level of privilege as her white counterparts because she *"was still Black"*. She grappled with heightened levels of social closure and boundaries, entrenched within the racially stratified South African society, which perpetuated the existing social hierarchy, contradicting the ideal of an egalitarian state as idealized within the concept of democracy (National Planning Commission, 2011). The literature validates her experience as it exposes the persistence of racial stratification within South Africa (Mpofu, 2015), which continues to undermine Black efforts towards accomplishment (McGhie *et al.*, 2020; Thomas and Maree, 2024). Considered from a firm perspective, the anecdote provides evidence of the institutionalisation of social difference, which promotes the reproduction of inequality (Annisette, 2017; Hammond *et al.*, 2009).

7. Discussion and conclusion

The analytical observations in the analysis section above provide a clear reflection of the intricate interconnectedness and nebulous nature of closures metamorphosing into symbolic boundaries evidenced by the lived experiences of Black aspirants in the South African accounting profession. Indeed, all three elements hardly ever manifest independently in isolation. Rather, they coalesce in triumvirate manifestations (as gleaned from Sections 6.1–6.5) to institute exclusionary practices in the profession. This is aptly summed up by CA4: *"There are Black people who are struggling with the qualification. And I think it has to do with different reasons. And I think part of it has to do with what I was saying about our university experiences being extremely different. By the time it gets to corporate, you have to fight hard to get through . . . So, I failed third year [of university], and then I had to redo CTA [26]. And I'm now here. Should I even be there? I'm not given the tough sections to work on; my [performance] ratings are not the greatest. No matter how much effort I put in, I'm not getting booked on jobs. So, there is really the sense of, 'I don't belong here, or I shouldn't be here'. [. . .] Yes, I'm already doubting myself on a technical level, but am I conducting myself properly? Am I relaying my message correctly and in a professional way? I think there's so much that really and honestly brings us down. And it's a combination of things that I think put together makes it incredibly difficult to excel"*.

CA4's reflection shows how the closures and boundaries experienced in the workplace are entangled in the broader socio-political histories influencing contemporary South Africa.

This complexity requires conscious and deliberate engagement by audit firms and other key players in the sector if transformational progress is to be achieved (Terblanche and Waghid, 2020). We took note that the Code is a joint effort amongst these key players in the profession (although it excludes aspirant CAs). Thus, the Code (and its future revisions) presents an opportune starting point for addressing the challenges highlighted in the sector. The overwhelming perception of the participants interviewed was that overcoming these challenges was their sole responsibility, leaving them despondent about their future in the profession.

The process of professionalisation in accounting can create closures that dominant hegemonic actors exploit to embed exclusionary tactics, resulting in significant impediments for marginalised groups (Annisette and Prasad, 2017; Hammond *et al.*, 2009; Musundwa and Hammond, 2024). In our investigation of the South African CA sector, we examine the experiences of Black professionals overcoming multifaceted barriers to achieving their CA qualification. Understanding why and how the underrepresentation of Black CAs persists, despite the implementation of the B-BBEE affirmative policy, is crucial. This is particularly important given that the talent shortage from Black CAs is recognised as a critical skill of national strategic importance in short supply (Department of Home Affairs, 2023; National Planning Commission, 2011).

Our study highlights how residual consequences of colonial and apartheid structures continue to inhibit the CA profession in South Africa, as with other facets of the society, creating a deep divide (Dreyer *et al.*, 2021; Hammond *et al.*, 2009; Samkin and Wingard, 2020). The CA sector's significance to the economy suggests it would lead the efforts to redress past injustices and achieve equitable representation reflecting the country's demographics. Yet, this is not the case. Through interviews held with participants, it was evident that while the Code has made inroads in securing Black aspirants increased access to the profession, their guarantee of meaningful participation is still elusive. Black aspiring CAs face multifaceted and interconnected impediments from overcoming meritocratic professional closures as the first order of business to bracing up for [un]known social closures within institutionalised boundaries.

We recognise the SAICA Thuthuka Bursary Fund as a key example of a notable intervention in the sector. Nonetheless, the Black CAs' representational target set by the Code remains a distant goal. Our empirical exercise reveals a myriad of interconnected and simultaneously occurring impediments responsible for the limited success. The lived experiences of our interviewees unveil a complex web of exclusionary practices entrenched in institutionalised historical, political, professional, and social contexts. The multifaceted nature of closures, symbolised by racial and linguistic boundaries (Musundwa and Hammond, 2024; Ufodike *et al.*, 2023), significantly diminishes the experiences of these Black trainees.

The subtleties revealed through our theoretical analysis highlight the *perceived incompetence* of Black individuals based on racial prejudice and language proficiency, forcing aspiring Black CAs to demonstrate their competence and intellectual prowess beyond reasonable doubt from the outset. In contrast, their white peers are accorded the opposite status *ab initio*. This exclusion based on social constructs left participants feeling they had been imposed on the professional space. The reflections highlight the enduring impact of historical prejudices of social closure permeating into symbolic boundaries (Annisette, 2017; Lamont and Molnár, 2002). The state of play for these aspiring Black CAs involved constant manoeuvring through closures and exclusionary complexities, using *exceptional performance* as a "get-out-of-jail" card to break out of the boundary. One participant who had achieved outstanding success in their Initial Test of Competence (a rare feat) had the benefit of leveraging their outstanding achievements to break through these barriers. However, as this is not common, most Black aspiring CAs would rarely receive such recognition.

In some instances, Black aspirants faced evaluation based on *hidden competencies* they had little or no knowledge of. Here, the use of tacit exclusionary attributes, such as having social and cultural aesthetics associated with the dominant group (Anderson-Gough *et al.*, 2000; Hammond *et al.*, 2009), was conditional for success. The nature of the racialised work environment in which Black aspirants found themselves perpetuated a sense of isolation and rejection, hindering authentic inclusivity (Pym and Kapp, 2013). This cumulated in fortifying symbolic boundaries that manifest as group identities of those who belong and those who do not (Annisette, 2017; Annisette and Prasad, 2017). The participants' lived experiences collectively paint a picture of exclusionary boundaries that permeate various facets of their lives, especially the struggle of trying to fit into an alien culture.

The narratives reveal a nuanced and intricate landscape of exclusionary practices that demand comprehensive intervention. Transformation within the accounting profession requires a concerted effort to dismantle boundaries, address biases, and foster an inclusive culture that goes beyond mere representation. The burden of change should not rest solely on the shoulders of Black aspirants; instead, all industry stakeholders must actively dismantle the systemic barriers that hinder Black professionals' full integration and success in the CA sector. Indeed, South Africa's racial stratification continues to be an overbearing factor in how racial dynamics manifest within audit firms. Hence, firms need deliberate intervention beyond basic compliance with the B-BBEE targets. Given the overall declining population of CAs, we believe urgent actions to redress inequalities and underrepresentation are mandatory for the effective functioning of the economy (Department of Trade and Industry, 2011). This is substantiated by the inclusion of Tax professionals, External Auditors and Forensic Accountants within the Department of Home Affairs' (2023, pp. 12–13) critical accounting skills shortage list, amid the declining numbers of CA candidates, exacerbating the talent shortage in the country [27].

Practically, the paper brings the current lived experiences of underrepresented Black CAs in global audit firms to the fore. By doing so, these firms are empowered with incremental knowledge of the prevailing challenges and can thus make tangible improvements towards genuine transformation. In this regard, we offer some specific plausible policy-based insights. Audit firms should provide targeted sponsorship (beyond just mentorship) during the training and professional development of Black CAs. While such support may not be entirely absent in firms, given the evidence from our analysis, it is worth reconsidering. Actionable changes could include fostering a well-intentioned, inclusive work environment where equitable access to career growth and opportunities is prioritised. The key here is to value, respect and support the ambitions of all aspiring CAs, irrespective of race. For instance, adopting proactive measures to retain Black professionals is imperative, as this would contribute to expanding the pool of role models and mitigating the prevalent cultural disparity. Additionally, the redefinition of inclusive corporate identities for firms, supplemented by comprehensive training initiatives for all staff within accounting firms, is paramount. At a minimum, this would mitigate unconscious biases and cultivate a more inclusive organisational milieu for both current and prospective employees. Beyond adopting soft measures, it is essential to fortify and implement stringent anti-discrimination protocols within audit firms. For instance, minority staff will likely feel reassured if explicit and transparent mechanisms for reporting and addressing discrimination are established. Such actions will foster a revitalised organisational culture, which will afford Black CAs a sense of belonging and respect. We propose that firms fight for the success of Black CAs; after all, it culminates as a rewarding return on investment for firms and the country.

For the Government of South Africa and all relevant stakeholders of the CA sector, the insights provided herein contribute to the revision process of the Code and overall monitoring of the transformation progress and addressing areas needing urgent intervention for the country to thrive. For example, successful interventions such as the Thuthuka

Bursary Fund must be sustained and improved. This can only be achieved with a consistent review of the effectiveness of such programmes and enhanced monitoring beyond mere compliance reporting, which is often treated as a perfunctory exercise. With South Africa now 30 years into democracy and Thuthuka over 20 years since its inception, the pipeline of aspirants coming through should not be tainted by the same challenges faced by the older generations who currently lead the profession and firms (Musundwa and Hammond, 2024). Analogous to the approach adopted by accounting educators who advocate for flipped classrooms, it may be opportune for firms to embrace the perspectives of the younger generation in shaping strategies towards fostering inclusive enterprises moving forward. Firms must challenge their own status quo and insist on diverse perspectives in how decisions are made and implemented.

Notes

1. The Amended Act of 2013 defines B-BBEE to mean “the viable economic empowerment of all black people, including, in particular, women, workers, youth, people with disabilities, and people living in rural areas, through diverse but integrated socio-economic strategies. These strategies include, but are not limited to: (1) Increasing the number of black people that manage, own, and control enterprises and productive assets; (2) Facilitating ownership and management of enterprises and productive assets by communities, workers, cooperatives, and other collective enterprises; (3) Human resource and skills development; (4) Achieving equitable representation in all occupational categories and levels in the workforce; (5) Preferential procurement from enterprises owned or managed by black people; and (6) Investment in enterprises that are owned or managed by black people” (Republic of South Africa, 2013, sec. 1 (6)).
2. In addition to the quest for social justice and equity (Annisette and Prasad, 2017; Dreyer *et al.*, 2021; Hammond *et al.*, 2009), which is imperative, the imminent skill shortage, particularly in critical sectors, underscores the urgency for increased diversity and upskilling of the majority of the population to support economic growth. This need is aptly acknowledged by the Department of Trade and Industry (2011, p. 9) noting that “*having people with proper financial and management skills is vital to any economy. CAs (SA) provide these much-needed skills, but in South Africa, there is currently a shortage of CAs (SA), especially black CAs (SA).*”
3. The B-BBEE Act defines Black people as a “generic term which means Africans, Coloureds, and Indians who are citizens of the Republic of South Africa [. . .]” (Republic of South Africa, 2013, Section 1 (b)). However, our unit of analysis is on Black Africans, recognising their enduring experience of marginalisation post-apartheid, despite being the majority racial group (Hammond *et al.*, 2009).
4. We note the issuance of a new draft version of the Code in 2019, which has yet to come to fruition. We, therefore, base this study on the original version released to contribute to the current discourse geared towards the revised policy.
5. Reflecting on Annisette and Prasad (2017) admonishment that “*precious little has changed in the critical [race-based] accounting literature*”, we sympathetically concur on why this might still persist (Moses *et al.*, 2024; Moses and Hopper, 2022). Undertaking studies at the nexus of accounting and race is theoretically challenging (Annisette and Prasad, 2017, p. 6). Moreover, the contentious discomfort that invoking race-related inquiry entails, especially in South Africa may steer scholars away from such discourse rather than “rock the boat.” Indeed, uncertainties about how race-related studies will be received, along with several impediments on the path of researchers willing to pursue this line of inquiry, aptly culminate in explaining the limited uptake of scholarship in this space.
6. <http://www.thedtic.gov.za/financial-and-non-financial-support/b-bbee/b-bbee-charters/>
7. (i.e. 32.5% target minus the 17.9% achieved).
8. (i.e. 14.6 divided by 32.5 multiplied by 100%).

9. In effect, our contribution in this regard complements the advancing corpus of work addressing race-based issues in accounting and the necessity for additional insights in this domain (Kim, 2004; Poullaos, 2009; Sian, 2006, 2007; Ufodiike *et al.*, 2023).
10. As Southall (2004, p. 320) pointed out, “inevitably, there was some moral ambivalence with, for instance, former Deputy Minister of Trade and Industry, Ms Phumizile Mlambo-Ngcuka, glorying in the chance for some blacks to become, like whites, ‘filthy rich’. However, when the ordinary mass of blacks continued to live in dire poverty, pride in the achievements of the few easily translated into outrage, especially given various highly publicised instances of greed, as when two of Nail’s black directors were exposed as having awarded themselves massive incentive packages.”
11. A summary of key national events and developments in the South African accountancy profession is provided in [Appendix A](#).
12. <https://www.saica.org.za/become-a-member/how-to-become-a-member/chartered-accountant-casa/how-to-become-a-chartered-accountant-casa>
13. The SAICA competency framework outlines competencies that must be acquired at the end of the training period. They are put in place to achieve two targets pertaining to an individual’s entry into the profession. At point of entry prospective CAs (SA): (i) They have the potential to become responsible leaders who behave ethically and create sustainable value for a wide range of stakeholders within an organisation, and (ii) They use integrated thinking to interpret, analyse and evaluate financial and non-financial information. This enables them to influence others and support impactful decision-making, thereby contributing meaningfully to the economy and to society (SAICA, 2021a).
14. For example, Sian (2007, p. 431) shows evidence of a segment of the British accounting profession concerted effort to create what looked suspiciously like an explicit race bar and when that effort broke down, it explicitly established implicit barriers.
15. [Appendix 2](#) provides a summary of trainee statistics and CA members registered in public practice.
16. For the first time since July 2023 ACCA certified professional accountants will be able to execute this function (Independent Regulatory Board of Auditors, 2023).
17. These include Nelson Mandela University, University of Fort Hare, University of Limpopo, University of Venda, University of Zululand, Walter Sisulu University (see SAICA Accredited Academic and Professional Programmes).
18. Under the apartheid regime, a series of laws restricted the Black majority population from accessing most parts of the country, with significant consequences that persist to date on the educational development prospects of students from these disadvantaged areas. Hammond *et al.* (2009, p. 709) note that “an elaborate series of laws created and enforced a migrant labour system by legally restricting the vast majority – 75% – of the population, defined as “black”, to 13% of the country’s land – mostly rural, undesirable land (the “Homelands” or Bantustans), and extending the pass laws to rigidly control and restrict the movement of Africans in “white” urban areas.”
19. In South Africa, one might question why the minority race conditions the dominant race through gatekeeping mechanisms that demand demonstration of *social* competencies such as communication skills or having specific *accents* deemed acceptable by elites of the profession. This issue is exacerbated when one acknowledges that such social or soft skills, associated with linguistics, pose a hurdle (de Lange *et al.*, 2023), especially for Blacks. This difficulty stems from limited socialization with the elite group over the years, as a consequence of apartheid and being relegated to operate on the fringes (Hammond *et al.*, 2009; Mpofu, 2015).
20. Indeed, the situation may not be typical to South Africa alone, as similar treatments have been meted out to minority accountants in other jurisdictions (Annisette, 2003; Kim, 2004; de Lange *et al.*, 2023; Poullaos, 2009; Sian, 2006, 2007). Nevertheless, the situation of Blacks in South Africa seems multifaceted, enduring several layers of exclusion across multiple fronts.
21. A pilot interview was conducted to secure the reliability of the interview. Based on the participant’s feedback, the researcher evaluated their comprehension and reformulated the question where

necessary. The researcher also delved deeper into the topic where required. This approach contributed to refining the interview guide. The pilot is excluded in the results presented.

22. Ethical clearance for the study was obtained from the Research Ethics and Review Committee at the first author's university where the research was conducted (ERC Reference #: 2021_CAS_020).
23. Reflexivity characterises the assessment of how researchers' background, viewpoints, and interests influence the research process (Krefting, 1991). The first author, as a Black CA (SA), underwent training through the same system as the participants interviewed – thus possessing personalised experience within this context. The second author, a Black CPA and chartered accountant trained in Africa with complimentary global exposure to the profession, brings with them different perspectives given their unique understanding of the phenomenon under investigation. Although both authors have comparable backgrounds but different perspectives – they acknowledge how such viewpoints could influence the research process. Thus, both authors combined, albeit different, experiences served as an accountability mechanism for their roles in this research, facilitated through continuous debate and reflections on their personal influence on the study. Overall, this process allowed the researchers to be aware of their own subjectivity and to take that into account throughout the research journey.
24. See Table 1.
25. Since the participants interviewed in this study had qualified at the time of the interviews, they, too, would fall into the role model pool to support aspirants in the pipeline. However, more than half of the interviewed participants have emigrated. Among those who remain, only a minority continue to work within global audit firms. Specifically, the banking participant remains employed at the bank, while the AGSA participants have transitioned to roles within the public sector.
26. Certificate in the Theory of Accounting is the post graduate qualification that must be attained to be contracted into training programmes offered at major corporates in South Africa.
27. <https://businesstech.co.za/news/business/745255/south-africa-is-running-out-of-accountants/>

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(The Appendix follows overleaf)

Year	Milestone and key events
Colonial rule	Pre-1948, South Africa was under British colonial rule. After independence in 1948, the National Party assumed power, instituting the policy of apartheid (Samkin and Wingard, 2020). The development of accounting in the country is linked to the British colonial influence in response to the burgeoning mining economy (Verhoef, 2014). The expansion of the market witnessed a competitive dynamic among immigrant British accountants, who effectively secured market dominance by establishing local professional societies
1948	As the apartheid government emerged, racial segregation became formalised. African Blacks became the main target of the apartheid regime and forbidden from pursuing several professional opportunities including accounting due to laws that relegated them to the periphery of the land, education, healthcare, and employment opportunity (Hammond <i>et al.</i> , 2009; Sian, 2007)
1976	By the early 1970s, it became evident that Black accountants were essential for the profession. Consequently, limited opportunities for Black participation in the field began to emerge. In 1976, Professor Wiseman Nkuhlu made history by becoming the first Black South African to qualify as a CA (Hammond <i>et al.</i> , 2009; Sadler, 2002)
1980	The South African Institute of Chartered Accountants (SAICA) is established. This development stems from various political and legal movements negotiating the creation of a unified and formally recognised accounting profession
1987	Moving into the mid-1980s, a voluntary-quota system was adopted, leading to an increase in the recruitment of Black clerks for traineeships by auditing firms The first Black female CA, Nonkululeko Gobodo, qualified. She later founded South Africa's largest black-owned accountancy firm: SizweNtsalubaGobodo ^a
1994	The first democratically elected government is established, marking the formal abolition of racial segregation
1996	South African Constitution is finalised, and the Government introduces the Growth, Employment, and Redistribution initiative with Black Economic Empowerment forming a significant component. At this stage, BEE had a narrow focus on diluting ownership in majority white entities (Ntim and Soobaroyen, 2013) Also, the same year saw "Reynold Ngobese" achieved another important feat becoming the first Black male to achieve a place in the top ten of the qualifying examination (Sadler, 2002), further affirming the intellectual prowess of Black individuals to compete and excel in the South African accounting profession
1997	BEE is implemented and complemented by various legislations. However, its effectiveness in practice remains unsatisfactory as it primarily enriched a minority of Blacks (Iheduru, 2004; Ntim and Soobaroyen, 2013; Southall, 2004), leading to the re-envisioning of a broader impact initiative
2002	The Thuthuka Bursary Fund was established to enhance and expand opportunities for Black and Coloured students to pursue a career in the accountancy profession
2003	Broad-Based Black Economic Empowerment (B-BBEE) Strategy was published as a precursor to the B-BBEE Act, No. 53 of 2003
2007	B-BBEE Codes of Good Practice of 2007 were released to establish a framework for the effective implementation of B-BBEE. Additionally, Transformation Sector Charters (i.e. Sector Charters) were introduced, scrutinised, and analysed for compliance, in accordance with the provisions of either Section 9 or 12 of the B-BBEE Act, No. 53 of 2003
2011	The Chartered Accountancy Profession Sector Code is introduced ^b
2013	B-BBEE Amendment Act, 2013 promulgated
2019	Latest draft revision of the Chartered Accountancy Sector Code is released for commentary

Note(s): ^a<https://www.accountancysa.org.za/cover-story-winning-women-nonkululeko-gobodo-casa/>

^bThe code introduced per 9 (1) meaning it: (i) Becomes a Sector Code of Good Practice (Sector Code) and has the same status as the B-BBEE Codes of Good Practice, published by the Minister of Trade, Industry, and Competition, in February 2007; and (ii) Is fully binding between and among businesses operating in the industry

Source(s): Authors' own creation

Table A1.
Timeline of SA CA profession

Appendix 2
Trainee statistics and members registered in public practice**1759**

	African	Mixed race	Indian	White	Unknown	Total
<i>Trainees inside public practice (TIPP)</i>						
2004	1,389	346	1,394	6,594	87	9,810
2005	1,642	431	1,387	5,876	49	9,385
2006	1,975	518	1,475	5,919	30	9,917
2015	2,417	313	1,065	3,087	65	7,145
2016	2,676	592	1,074	3,071	74	7,487
<i>Trainees outside public practice (TOPP)</i>						
2004	120	16	61	136	0	333
2005	113	11	45	107	0	276
2006	234	17	46	105	0	289
2015	195	24	28	108	5	360
2016	215	16	36	144	4	415

Note(s): 1. Trainees completing articles Inside Public Practice (TIPP), i.e. audit firms: There has been observable growth over the years, i.e. from 1,389 in 2004 to 2,676 in 2016, of Black trainees completing their articles in audit firms. However, juxtaposing this with the data presented in [Table 2](#) below indicates very poor retention as of 2016. For example, while 2,676 Blacks were in training as of 2016, only 112, representing a mere 4.1% (112/2,676 multiplied by 100%) retention rate, eventually got retained

2. In comparison to white trainees, while there appears to be a decline in the number of trainees over the years (This has been mostly attributed to the overseas migration of a large number of chartered accountants from South Africa (see <https://businessstech.co.za/news/business/745255/south-africa-is-running-out-of-accountants/>), i.e. from 6,594 in 2004 to 3,071 in 2016, they tend to have a better retention rate. For example, 632 trainees out of the 3,071 in 2016, representing 21% (632/3,071 multiplied by 100%) were retained

3. Trainees outside Public Practice (TOPP) relate to trainees completing articles in broader Commerce and Industry

Source(s): Department of Trade and Industry (2011, p. 212) (https://www.gov.za/sites/default/files/gcis_document/201904/42417gen244.pdf)

Table A2.
Trainee statistics

	Large firms (20+) ^a	Medium firms (5–9)	Small firms (2–4)	Sole proprietors (1)	Total	%
Black	112	37	53	181	383	9.94%
Indian	166	63	59	167	455	11.81%
Coloured	46	5	6	29	86	2.23%
Chinese	4	0	3	6	13	0.34%
White	632	320	858	1,106	2,916	75.68%
<i>Total</i>	<i>960</i>	<i>425</i>	<i>979</i>	<i>1,489</i>	<i>3,853</i>	<i>100%</i>

Note(s): ^aThese are firms with more than 20 partners where the Big 4 audit firms fall under

1. [Table 2](#) shows that the total number of Blacks retained within firms after qualification is proportionally lower than their white counterparts. Additionally, we can observe that they are concentrated in the sole proprietorships (i.e. 181), indicating they are limited in terms of capacity and organisational resources required to support the development of future Black CAs pipeline

Source(s): Department of Trade and Industry (2019, p. 211) (https://www.gov.za/sites/default/files/gcis_document/201904/42417gen244.pdf)

Table A3.
Members registered in
public practice
(independent
regulatory of auditors)
as of 2016

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