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Imperialism without empire: silence in contemporary accounting research on race/ethnicity

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Abstract

This paper focuses on the experiences of Chinese accountants in the accountancy profession in New Zealand. It endeavors to gain insights into the better understanding of the continuities and discontinuities of colonialism/imperialism, and their impact on the lives of certain groups of people whose voices have not yet been heard. In so doing, this paper is particularly interested in articulating silences and omissions of issues of race/ethnicity in contemporary accounting literature. This includes critical reflection on serious concerns about ethnic/racial bias in western society and social practice, in particular accounting. Findings from my study suggest the existence of ongoing imperialism against the Chinese and the politics of “difference” have been the most efficient tools in excluding the Chinese accountants from the center of the power structure within the accountancy profession in New Zealand. © 2003 Elsevier Science Ltd. All rights reserved.

Keywords: Race/ethnicity; Accountancy profession; Non-White; Non-Black and non-indigenous ethnic minorities; British/European colonialism/imperialism; Culture; Chinese; Marginalization/exclusion; Racialization; Migration; New Zealand

1. Introduction

In the last three decades or so, there has been a growing interest amongst critical accounting researchers in articulating the role of accounting and the accountancy profession in the enactment and maintenance of western colonial imperialism (Annisette, 2000a, 2000b; Chew and Greer, 1997; Gibson, 1994, 1995, 1996, 2000; Greer and Patel, 2000; Neu, 2000). A significant, although still comparatively scarce, number of studies, based on the notion of race/ethnicity, has articulated the impact of colonialism/postcolonialism/imperialism on the career development of ethnic minorities in accountancy by examining the institutional

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and social factors that have contributed to the marginalization of these ethnic minorities (AICPA, 1980, 1988a, 1988b, 1989, 1990, 1992a, 1992b, 1996a, 1996b; Aiken, 1972; Aiken and Brown, 1989; Anonymous, 1995; Belkaoui, 1985; Benson, 1981; Collins, 1988, 1989; Cramer and Strawser, 1970; Hammond, 1994, 1995, 1997a, 1997b, 1997c; Hammond and Streeter, 1994; Knapp and Kwon, 1991; Martin, 1933; McNicholas et al., 2000; Mitchell and Flintall, 1990; Mynatt et al., 1997; Paige, 1991). All these research efforts, however, have been grounded in the colonial history of ethnic minorities and have left out other ethnic minorities who do not fit into this quintessential image of “ethnic minority.”

Possibly the most important ethnic minority group amongst previously ignored non-White, non-Black and non-indigenous ethnic minorities is the Chinese. Focusing on the experiences of Chinese accountants in the accountancy profession in New Zealand, this paper examines the impact of colonialism/imperialism in shaping their experiences in accountancy which would in turn help us better to understand the multiplicity of colonial imperial enterprise by the British Empire in New Zealand in general, and in the accountancy profession in particular. In reporting on accounts by some Chinese accountants, I am particularly interested in gaining insights into the ways in which the accountancy profession in New Zealand is stratified along racial/ethnic lines and the strategies that have been used to keep ethnic minorities “in their place” within the profession. The discussion is organized as follows. First, a brief discussion is presented on the different modalities of colonialism/imperialism which have justified the exploitation of “territory-less” ethnic minority groups by the British/European Empire. Second, an historical overview of the incorporation of Chinese into the 19th century British/European colonial imperial enterprise in the New Worlds in general and in New Zealand in particular is provided. The next section on methodology/method, discusses the difficulties that I have experienced in my conduct of qualitative research on race/ethnicity in accounting. I then critically scrutinize the predicament of Chinese accountants and the factors that have contributed to their under representation within the New Zealand accountancy profession. An extensive discussion on the barriers/obstacles that the Chinese accountants have experienced on the basis of culturally re/produced notion of race/ethnicity in the accountancy profession in New Zealand is followed next. Finally, the discussion concludes with a summary of the main findings from my study and potential directions for future research on race/ethnicity in accounting.

2. Imperialism without empire

Up until the 1970s, race and racism were, in common thinking, a colonial “problem,” mainly in the USA and South Africa. As a result, previous research on race and racism mainly drew upon concepts, theories, and political strategies derived from the experiences of the USA and South Africa so as to articulate the implications of colonialism/imperialism (Banton, 1967, 1987, 1991; Castles, 1996; Castles and Vasta, 1996; Miles, 1989, 1993; Rich, 1986). However, these colonized “Black” people are not the only victims who were displaced and dispossessed by the British/European colonial imperial powers. The expansion of 19th century British/European imperialism evolved into two different paths in order to meet the growing need of capitalism in Europe: one was the incorporation of indigenous populations into the colonial capitalist system by colonizing the land; the other was the

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