Accounting for crime in the US: Race, class and the spectacle of fear

Cheryl R. Lehmana,*, Theresa Hammondb, Gloria Agyemangc

a Hofstra University, 134 Weller Hall, Department of Accounting, Taxation and Legal Studies in Business, Hempstead, NY 11549, USA
b San Francisco State University, Accounting Department, 1600 Holloway Avenue, San Francisco, CA 94132, USA
c Royal Holloway, University of London, School of Management, Egham, Surrey TW20 0EX, United Kingdom

Expanding critical accounting research on incarceration, this paper explores the consequences of neoliberal techniques and discourses intersecting with race and class in prison practices. As crime is socially constructed we concentrate on two intertwined terrains of struggle: first, the privatization of prisons and second, the "creation of the other". Controversies over privatization are pervasive and we illustrate that a raison d'être of privatization – minimizing costs – is discredited and distorted. The devastating consequences of privatization further the divide in communities between those privileged and those vulnerable based on race and class. Through this neoliberal process of privatization and racialization of crime there is a creation of the other – a powerful and hostile discourse. We are troubled that a crime-control dynamic mythologizing and fearing the other has become so institutionalized that domination and injustices are normalized. Accounting contributes to these processes with techniques claiming objectivity, but with undeniable moral impacts. Illustrating these dynamics, we review policies surrounding a four-decade "war on drugs" in the US, appraised as an assault on marginalized (poor) populations. Contrasting to white collar-financial crimes we make visible how incarceration displaces certain groups from significant entitlements of citizenship. While statistics indisputably reveal prejudicial treatment, this is only part of the story. Numbers reduce phenomena to simplistic representations erasing humane meaning and obscuring social dimensions of discrimination and power permeating incarceration practice. Acknowledging these complexities, one aim is developing counter accounts to promote new visibilities to advance social justice.

None of us are free, [if] one of us are chained

[Burke, 2002]

1. Introduction

Accounting makes things visible and if the degree of civilization can be judged by entering its prisons (suggested Dostoyevsky) the view of the US is grim. No country incarcerates a higher percentage of its population, ranking the US an

* Corresponding author.
E-mail addresses: Cheryl.R.Lehman@Hofstra.edu (C.R. Lehman), thammond@sfsu.edu (T. Hammond), Gloria.Agyemang@rhul.ac.uk (G. Agyemang).

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unenviable “number one”.1 Questioning the morality of these incarceration rates, former US Attorney General Holder notes with “only 5 percent of the world’s population, it has 25 percent of its prisoners” (Savage, 2013). Further, evidence of racial and class inequities in the US prison system implies that justice is not blind but a racial caste system discriminating against vulnerable populations according to Alexander (2012) in “The New Jim Crow”.2 Incarceration rates disproportionately impact men of color; one in three black men3 can expect to go to prison in the US during their lifetime (Kerby, 2012; Sentencing Project, 2013). One in every 15 black men are incarcerated; 1 in every 36 Hispanic men; 1 in every 106 for white men. A vulnerable, often poor and non-white populace is disproportionately incarcerated with blacks comprising two-fifths of incarcerated youth (Forman, 2017; Kerby, 2012; Riggs, 2013).

Why is this a significant accounting issue? Accounting is a measuring technique: privileging or denying what is made visible, thus participating in creating meaning and impacting public policy (Arnold, 2009; Chua, 1986; Dillard & Vinnari, 2017; Hines, 1988; Ravenscroft & Williams, 2009; Walker, 2008; Young, 2003). Accounting for crime (how society formulates crime, manages crime, or ignores taking an account) is a phenomenon we seek to examine in neoliberal society (Chapman, Cooper, & Miller, 2009; Cooper, 2013; Hopwood, 2009; Jeacle & Carter, 2014; Merino, Mayper, & Tolleson, 2010; Miller, 2001; Power, 2004; Zhang & Andrew, 2014). Neoliberalism, widely studied and incongruent, is often seen as a theory of political economic practices for liberating financial flows, markets and trade. Proponents advocate deregulation, privatization, dilution or elimination of social protections and labor unions. However, it is not merely an economic doctrine but a system of rule. The ambiguity is recognized by Cooper “While there is not an explicit or coherent theory of neoliberalism, it is a widely used and accepted term with common referents … a particular economic theory has come to form part of the knowledge-base for contemporary economic, political and social practices” (Cooper, 2015, p. 66). Although we cannot detail all its forms, it is important to note that dysfunctions and contradictions abound in operation. As Cooper (2015) argues, studying financial economic theory and accounting’s role in neoliberal regimes “is not simply a question of theoretical niceties” (p. 64). Accounting techniques and rationalities are enacted in financial and government institutions and – by legitimating policies – they “continue to impoverish the lives of the majority of people” (Cooper, 2015, p. 64).

Our concerns regarding race, class and incarceration resonate with those of Annisette and Prasad (2017) regarding a lack of critical accounting’s engagement with racial injustice and a minimal “take up” by critical accounting scholars despite “a spectacular proliferation in social movements underpinned by the discourse of racial injustice such as the Million man march, banlieues riots in France and, more recently, the Black Lives Matter campaign. In short, set against this context of a profound salience of race in social life, the muted response of critical accounting research is perplexing” (Annisette & Prasad, 2017, p. 6).

Concentrating here on two interrelated racial terrains of struggle (which we separate for convenience of articulation) we describe (1) the privatization of prisons and (2) the “creation of the other”. We consider Privatization and Creating the Other (Sections 3 and 4) united and linked in complex ways. We embrace the view of many researchers who recognize economic interests and race are substantively interwoven (e.g., Alexander, 2012; Annisette & Trivedi, 2013; Blow, 2012; Mauer, 2006; O’Neil, 2016).

Racism, class, power and economics have been intertwined in US society since its inception, revealed in profound violent expression: violence toward indigenous populations throughout the 16th–21st centuries, the 19th century Civil War, violence and lynching based on race through the 20th century, etc. Discrimination based on race is undeniable and ubiquitous, with Bell aptly observing for the US “Library shelves creak under the weight of serious studies on racial issues” (Bell, 1987, p. 4). While this paper cannot appraise all these conflicts we join Annisette and Prasad (2017) in adding to critical accounting research in examining race in social life, bringing to the fore the intersection of accounting (its numbers and its accountability symbolism) with incarceration. We describe accounting’s role in neoliberalism techniques and also apply Dillard’s (2017) framing that “Accountability encompasses a significantly larger domain than accounting and, in my opinion, needs to be permitted and displayed at the forefront of our thinking as well as seen as a legitimate undertaking in its own right” (p. 4). This paper is our beginning enquiry regarding accounting’s role and accountability within the race-class-incarceration nexus, illuminating the impacts on the most vulnerable in US society.

One objective of our work is examining US prison privatization as a neoliberal symbol and ideal revealing that “Accounting is an integral part of the symbolic universe of neo-liberalism” (Cooper, 2015, p. 79). How privatization under neoliberalism has impacted marginalized populations informs our work, adding to accounting literature tackling these concerns (Agymang & Lehman, 2013; Annisette & Trivedi, 2013; Chwastika, 2013; Hammond, Clayton, & Arnold, 2009; Lehman, 2012; Lehman, Annisette, & Agymang, 2016; Perkiss, Bowrey, & Moerman, 2012; Sikka, 2000; Sikka 2012; Smith &

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1 In 2010 the US prison population of two million was approximately 25 percent of the world’s prisoners (Wing, 2013). Clearly prison population is not synonymous with human rights’ abuses or violence compared to other countries, but is an important moral and social justice phenomenon, as the paper sets out to describe.

2 Jim Crow laws were local laws in the US from approximately the 1870s–1960s, mandating (or “de jure” – by law) racial segregation in all public facilities in Southern states, phrased “separate but equal” for African Americans, but frequently inferior, sustaining economic, educational and social inequality. Northern segregation and discrimination prevailed more “de facto” (not by law) through segregated housing, education, and employment. In 1954 the US Supreme Court declared state-sponsored school segregation unconstitutional and the Civil Rights Act of 1964 and the Voting Rights Act of 1965 nullified remaining Jim Crow laws.

3 Names and categories for race are complex; in the paper “white” is used as a category, as are “black”, “Hispanic”, and “people of color”. The US Census Bureau collects racial data based on self-identification “in the eyes of the community … [not an] attempt to define race biologically, anthropologically, or genetically” (US Census Bureau, 2013). “The designations are used to categorize U.S., citizens, resident aliens, and other eligible non-citizens” (US Census, 2013).
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