Colonials in Camouflage: Metonymy, mimicry and the reproduction of the colonial order in the age of diversity

Submitted by:

Kelly Thomson[[1]](#footnote-1) and Joanne Jones

School of Administrative Studies

York University

Toronto, Ontario

[thomsonk@yorku.ca](mailto:thomsonk@yorku.ca)

Abstract for:

6th Equality, Diversity and Inclusion International Conference, 2013

Equality, Diversity and Inclusion in Accounting

Research by accounting scholars into the mechanisms through which marginalized groups are excluded from professional work has produced significant new insights that inform both the field of accounting as well as studies of diversity and inclusivity more broadly ( e.g. Anderson-Gough, Grey and Robson, 2005; Annisette and Trivedi, 2013; Hammond, Clayton and Arnold, 2009; Johnson, Lowe and Reckers, 2008; Poullous and Sian 2010 a, b). Studies have demonstrated how the accounting profession remains largely the preserve of white males (Annisette, 2003), both literally in the West and in a pedagogical sense, globally. The focus of this research is an empirical examination of how this gendered and racialized order is produced and reproduced by actors in the accounting profession who profess a commitment to “diversity” in Canada.

In this paper we examine this apparent paradox of a commitment to diversity on the part of professionals in the field of accounting in Canada with the persistence of inequality in access and outcomes for accounting professionals who are explicitly targeted by diversity initiatives (Aydemir and Skuterud, 2004). Annisette and Trivedi (2013) recently analysed the “paradox of place” facing migrant accountants coming to Canada to reveal how formal boundaries such as immigration policies appear blind to race, yet racial inequalities are perpetuated through boundaries constructed in professional associations and elsewhere in the professional field. Anderson-Gough, Grey and Robson (2005) similarly explored this paradox in an empirical study of gender relations. Again, this study illustrates how despite an apparently genuine discursive commitment to eliminating firm practices that undermine inequality, gender relations are introduced into the firm and reproduced in everyday interactions that ultimately reproduce inequality. While there have been several important studies identifying the ways in which accounting institutions such as certification regimes create structural inequalities for professionals through Mutual Recognition Agreements, for example, there have been fewer studies of the ways in which differences in professional competence are constructed in interactions.

In this paper we draw on post-colonial theory (Bhabha, 1994) to examine how racialized colonial hierarchies that structured the accounting profession in the eighteenth century transcend time to structure everyday interactions among professionals in Canada over two hundred years later. As Bhabha noted, the ways in which historical racialized colonial orders are disseminated, i.e. transcend space and time into the present is a central theoretical problem in critical studies. We extend the recent empirical work taking an interactionist (Hodgson, 2005) approach to help us understand how accounting professionals migrating to Canada from around the world find themselves in the same relative positions in the social structure as they did before they left their country of origin.

Our analysis uses the concepts of mimicry, performativity and embodiment to critically examine the ways in which professional performances of migrant accountants are recognized, or not, in interactions with participants in the field of accounting in Canada (i.e. other accounting professionals, regulators, clients and human resource professionals in firms). We follow Grey (1998) and others in examining how professionalism is constituted through interactions with professional Institutes, prospective employers, colleagues and clients and how through this process, the extent to which one embodies and performs professionalism is socially constructed against the “archetype…a white, heterosexual, middle class man” (Grey, 1998:584). A “Bhabhian” analysis of these narratives extends this work to illustrate how the roots of Grey’s archetypical accounting professional are found in colonial hierarchies (Kim, 2004; Poullaos, 2009) that therefore, add British manners and English- speaking to this prototype. Our analysis illustrates how the “proper” way of being an accounting professional in Canada in the twenty-first century is shaped by these colonial structures and how “foreign” accountants are forced to mimic this colonial archetype in order to regain recognition as a professional in the Canadian field.

We argue that professional interactions in the field of accounting in Canada are structured by the colonial origins of the profession; however, that the current discourse of diversity that is spoken in the profession prevents an explicit reference to these colonial structures in professional performances.

The experiences of “foreign” accounting professionals in Canada therefore, can be understood as a process of discipline and adaptation to this unspoken colonial prototype that must be constructed while satisfying the needs for Canadian professionals to respect the discourse of diversity at the same time. This process of disciplining accounting professionals new to Canada is camouflaged in interactions through linguistic tropes such as metonymy; enabling the reproduction of a racialized profession despite the overt commitment to diversity on the part of all members of the field. Race and gender are very rarely mentioned explicitly; however, “Canadian experience”, accents, dress, “speaking up” and “client skills” are metonyms that rationalize and justify the proverbial “knocking back” or degradation that foreign accountants who do not embody the colonial prototype consistently experience.

Most actors are, we suggest, unaware of the colonial origins of these structures and are drawing on taken-for-granted, tacit understandings of professionalism that are deeply ingrained in the formal and informal structures of the professional field and therefore, the reproduction of inequality is largely pre-reflexive and seen by many as a perplexing and in some cases, vexing paradox over which no actor seems to have control. We note, however, that the extent to which professionals embody the implicit prototype of the Canadian professional, one permeated with colonial history, produces a racialized hierarchy of outcomes, whereby those professionals who more closely resemble the colonial ideal of white, British male experience very little pressure to adapt while those who differ from this ideal often find themselves either excluded from the profession completely, or in positions with less prestige and lower pay.

**Research Method**

This study examined the experiences of accounting professionals migrating to Canada. There are an abundance of studies documenting the challenges and failures of professionals to successfully re-enter their professions after immigrating to Canada (Alboim, Finnie, Meng, 2005). While recognizing the value of these studies, we were also aware that some professionals had been successful in re-establishing themselves in professional positions in Canada. In this study we explored how those professionals who had successfully transitioned into a professional position in Canada had done so. We also interviewed ten relevant employers, strategically selecting those firms that had sought and gained recognition as ‘Top Employers for Newcomers to Canada’ and who were also important employers of accounting professionals. Interviews with employers focused on why and how they recruited accounting professionals new to Canada as well as the practices that they had adopted to facilitate these efforts. The resulting data set provides a rich account of the experiences of accounting professionals immigrating to Canada and the firms that hire them.

We combine qualitative interviews with an analysis of the professional field assembled from public sources such as statistics published by the professional accounting institutes, the Office of the Fairness Commission[[2]](#footnote-2) and migration researchers. We also collected and analysed articles drawn from professional sources (e.g. journals published by professional institutes) and the mainstream media. We used criterion sampling to identify professionals trained outside of Canada who had been successful in finding employment using their professional accounting skills in Canada. In total we interviewed sixteen accountants from a diverse array of backgrounds who immigrated to Canada and human resource professionals in the firms who hire accounting professionals.

*Data Analysis*

Our analysis explores the narratives of accounting professionals migrating to Canada and how they described their transition into the profession in Canada. The process of analysis proceeded in three main steps. As we did the interviews it became apparent that some professionals were able to gain recognition and transition into a professional role comparable to the position they held in their country of origin quite readily, while others experienced substantial difficulty. Our first step in the analytic process was to examine the transcripts to identify those who gained ready acceptance and those who experienced challenges. This first stage of analysis suggested a pattern of stratification by country of origin, i.e. those professionals from a country of origin seen as colonial superiors or equals by Canadians[[3]](#footnote-3) reported far less pressure to modify their skills or professional comportment while those from countries regarded as colonial inferiors or from countries of origin without any links to the British Empire (e.g. Communist countries such as China) experienced significant pressure to transform themselves, i.e. to mimic in order to fit into the Canadian context.

The second step in our analysis therefore, focused on the accounts of employers and of “foreign” accountants to appreciate what constituted an acceptable “foreign” accounting profession and which aspects of professional identities were targeted by gatekeepers as requiring “change” in order to gain recognition in Canada. This analysis revealed how those whose bodies differ from the prototype, i.e. racially in particular, experienced more pressure to perform their professional role differently, i.e. to “improve” their language skills, dress, ways of interacting with clients and colleagues while white accountants with similar training and experience but from countries of origin higher in the colonial “pecking order” report virtually no pressure to change. We conducted close analyses of the narratives to explore the use of metonymy in the ways in which these pressures were articulated, i.e. to remain within the bounds of a diversity discourse, yet, to discriminate among “foreign” professionals who were different from the implicit prototypical Canadian professional. Finally, we analysed how these everyday interactions and other organizational practices such as evaluating the curriculum vitae of applicants reproduce inequality of access and status in the field and the toll these experiences take on individual accountants.

Results

In this section we present our findings under four main headings:

Colonial-Canadian Hybrid

In this section, we will illustrate how the Canadian professional accountant was constructed in interactions between migrant accountants transitioning into Canadian professional positions. Drawing on the narratives of accountants and interviews with Human Resource professionals in firms that hire “foreign” professionals we present the Canadian accountant. We find that the identifiers used to discriminate among professionals are similar to those outlined by Poulaous (2009): competence, mode of employment, social class, place of birth/training, place of residence, gender and race.

Camoflaging Colonialism as Diversity

In this section we unpack the descriptions of the Canadian professional noting that despite the fact that neither the new accountants nor others in the field refer to race or the colonial prototype directly, their accounts reproduce the colonial prototype through metonymic references. For example, while race is not mentioned, language and accent are subtle ways in which those of inferior colonial origins are separated for improvement from others who speak “proper” English and also happen to be racially more similar to the prototype. Similarly, while gender is not referenced, men from countries with predominantly Muslim populations noted that they encountered questions about their ability to work with women in the workplace or as superiors.

Becoming a Canadian

In this section we illustrate how the accounting professionals described changing their professional performances to more closely conform to Canadian expectations and the process through which they gradually gained recognition as professionals. We found that mimicry took several forms with some professionals becoming “consummate mimics” who come to see themselves as Canadians in a global context, accepting and rationalizing the superiority of the Canadian way. Others are more resistant; however, in order to gain recognition in the Canadian professional field, they report complying with some demands while resisting and questioning others, often through use of irony and reference to the diversity discourse. Finally, a segment of our participants we describe as “frustrated” mimics accept the Canadian professional expectations but note the extent to which these seem not to be “fairly” applied in the field and hinder their progression.

Reproducing the Colonial Order

We briefly summarize the career implications of this process for accounting professionals coming to Canada. We describe the artifacts that emerge from their narratives, i.e. organizational titles, professional designations, salaries as well as their own accounts of the toll the experience took on them emotionally and in terms of their satisfaction as professionals in Canada.

Discussion

We discuss our findings and situate the contribution to the critical literature in accounting (Johnston and Kyriacou, 2011, Haynes, 2007; Galhofer and Haslam, 2006), the diversity literature (Van Laer and Janssens, 2011, Jonsen, Tatli, Ozbligin and Bell, 2013; Ozbligin and Tatli, 2011; Zanoni and Janssens, 2003) as well as more recent studies of use of tropes, particularly metonymy (Musson and Tietze, 2004; Varra and Riad, 2010) and irony in organizational studies. We note the promise of analyses using metonymy, in particular, in post-colonial studies as metonymy provides a unique set of tools for revealing the taken-for-granted structures that often cannot be directly stated within the current context of diversity. In addition, we consider how this study contributes to the critical literature illuminating the ways in which racialized colonial hierarchies continue to be reproduced, defying agentic attempts to eradicate inequality in post-colonial contexts. Using an interactionist, Bhabhian analysis, we suggest offers a fruitful complement to the studies that have highlighted the historical structures that remain in the field. We conclude that actors in the field who seek to address this inequality may make progress through attention to discourse and in particular resisting through interactions in addition to challenging the more formal structures of inequality such as laws and regulations.

References

Alboim, N., R. Finnie, and R. Meng. (2005). The discounting of immigrant skills in Canada: evidence and policy recommendations. *IRPP Choices*, 11(2): 2- 23.

Anderson-Gough, F. C. Grey, and K. Robson (2005)‘‘Helping them to forget..’’: the organizational embedding of gender relations in public audit firms. *Accounting, Organizations and Society* 30: 469–490.

Annisette, M. (2003). The colour of accountancy: Examining the salience of race in a professionalism project. *Accounting, Organizations, and Society*. 25, 631-659.

Annisette, M. and Trivedi, V.U., (2013). Globalization, paradox and the (un)making of identities: Immigrant Chartered Accountants of India in Canada. *Accounting, Organizations and Society,*38:1-29.

Aydemir, A., and Skuterud, M. (2004), *Explaining the Deteriorating Entry Earnings of Canada’s Immigrant Cohorts:1966-2000*. Statistics Canada, Ottawa.

Bhahba, H.K., 1994. *The location of culture.* London: Routledge.

Chua, W-F. and Poullaos, C. (2002), “The Empire strikes back? An exploration of centre-periphery interaction between the ICAEW and accounting associations in the self-governing colonies of Australia, Canada and South Africa, 1880-1907”, *Accounting, Organizations and Society*, 27: 409-45.

Galhofer, S and Haslam, J. (2006). The accounting-globalization interrelation: An overview with some reflections on the neglected dimension of emancipator potentiality. *Critical Perspectives on Accounting*, 17:903-934.

Grey,C. (1998). Being a professional in a Big 6 Firm. *Accounting, Organizations and Society*. 23(5-6). 569-587.

Hammond, T., Clayton,B. and P. Arnold, P. (2009) South Africa’s transition from apartheid: The role of professional closure in the experiences of black chartered accountants, *Accounting, Organizations and Society*, Vol. 34, pp.705-721.

Haynes, K. (2008). (Re)figuring accounting and maternal bodies: The gendered embodiment of accounting professionals. *Accounting, Organizations and Society,* 33:328-348.

Johnson, E.; Lowe, J.; Reckers, P. (2008) Alternative work arrangements and perceived career success: Current evidence from the big four Firms in the US. *Accounting, Organizations and Society* 33: 48–72.

Johnston, R. and Kyriacou, O. (2011). Exploring inclusion, exclusion and ethnicities in the institutional structures of the UK accountancy. *Equality, Diversity and Inclusion: An International Journal*, 30:482-497.

Jonsen,K., Tatli,A., Ozbligin, M. and M. Bell. (2013). The tragedy of the uncommon: Reframing workforce diversity. *Human Relations*, 66:271-294.

Kim, S.N. (2004) Imperialism without empire: silence in contemporary accounting research on race/ethnicity *Critical Perspectives in Accounting*. 95-133.

Musson, G. and Tietze, S. (2004). Places and Spaces: The role of metonymy in organizational talk, *Journal of Management Studies*, 41:1301-1323.

Ontario Office of Fairness Commissioner (2010) Annual Report. <http://www.fairnesscommissioner.ca/en/highlights/quick_facts/location_of_member_training.php> retrieved on January 30, 2012.

Ozbilgin, M. and Tatli, A. (2011) Mapping out the field of equality and diversity: Rise of individualism and voluntarism. *Human Relations*, 64:1229-1254.

Poullaos, C. 2009. Profession, race and empire: Keeping the centre pure 1921-1927. *Accounting, Auditing, & Accountability Journal*. 22(3): 429-468.

Poullaos, C. and Sian, S. (2010a) Accountancy and the Empire: Setting the Stage in Poullaos, C and Sian, S (Eds), *Accountancy and Empire: The British Legacy of Professional Organization.* New York: Routledge.

Poullaos, C. and Sian, S. (2010b) Accountancy and the Empire: Connexions, Patterns,and Suggestions. In Poullaos, C and Sian, S (Eds), *Accountancy and Empire: The British Legacy of Professional Organization.* New York: Routledge.

Vaara, E. and Riad, S. (2010). Varieties of National Metonymy in Media Accounts of International Mergers and Acquisitions. Journal of Management Studies,

Van Laer, K. and Janssens, M. (2011). Ethnic minority professionals’ experiences with subtle discrimination in the workplace. Human Relations, 64:1203-1227.

1. Corresponding Author [↑](#footnote-ref-1)
2. The Ontario Office of the Fairness Commissioner (the OFC), which was established in 2006, has the mandate to ensure all regulated professions have transparent, objective, impartial and fair registration methods and requirements. [↑](#footnote-ref-2)
3. Colonial superiors include the countries that make up the United Kingdom while colonial equals include other former British colonies known as “settler” colonies or Dominions such as New Zealand, Australia, South Africa. Colonial inferiors are those colonies with non-white, non-settler populations (Poulaos, 2009; Annisette, 2003). Accounting Institutes have historically established agreements of “mutual recognition” with colonial superiors and equals, effectively excluding professionals from other countries. As noted, this constituted an implicit “race” bar (Annisette, 2003) establishing a legacy of white, male domination of the profession in these countries. While these agreements emphasize formal recognition of education and training requirements or certifications; credentials are the “lowest common denominator” and professionalism is displayed in the field primarily through behaviours rather than technical expertise (Grey, 1998:575). [↑](#footnote-ref-3)