



## More than just balancing the books

The underrepresentation of black Africans in the chartered accountancy profession in South Africa persists well into democracy.



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https://doi.org/10.1016/j.cpa.2021.102358. Hammond, T., Streeter, D. W., & Musundwa, Sedzani. 2021. Using Qualitative Research to Effect Change: African/American Accountants in Black and White. Critical Perspectives on Accounting, p. 102358. ISSN 1045-2354.



the drop-out rates of black Africans when compared with other ethnicities are disproportionately high.

Diversity researchers within the profession are exploring the possibility of education models that respond to socio-economically diversified student cohorts. They are pursuing education that is essentially built for a South African society, rather than imported from Westernbased ideologies.

"The scant research around African-based responsive education in accounting calls for qualitative researchers to unpack the challenges contributing to the high failure rate of black aspirants," says Sedzani Musundwa.

Accounting teachers who work with students in a classroom setting are called to engage with the frustrations of the students empathetically. The firms which provide platforms for learnerships are called on to partner with academia to fund and collaborate in research and experiences that will provide insights into the attrition that needs to be curbed.

Black Africans seeking prosperous careers seek that refuge in elite professions such as chartered accountancy. Their aspirations are fuelled by the promises of lucrative income and job security in a country marred by high youth unemployment rates and rampant poverty. Universities and the profession have, under the democratic dispensation, granted equal access to citizens of all ethnicities. Enrolment rates for accounting qualifications have increased significantly. However,

"If black African candidates are given a fighting chance at this qualification, transformation of the profession and the economy that it dominates could be achieved in this lifetime."



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