

## Chapter 6

# The Evolution of Accounting Science: COVID-19 Pandemic Lessons on Anti-Black Racism

*Akolisa Ufodike*

York University, Canada

### Introduction

The COVID-19 pandemic, which arrived in North America in the winter of 2019–2020, taught humankind four lessons. Two of these are business lessons: first, supply chains matter (Morrow & Walsh, 2021); and second, people can work from home and still be productive.<sup>1</sup> The other two are basic social or life lessons: wash your hands and do not be racist. This chapter is about the last lesson; I look specifically at how my scholarly body of work in accounting science evolved in response to anti-Black racism, exemplified by the murder of George Floyd by police officers in broad daylight, and the accompanying revival of equity, diversity, and inclusion (EDI), exemplified by the visibility of the social justice movement and Black Lives Matter thereafter.<sup>2</sup>

The events that occurred in the aftermath of Floyd’s murder led to a scholarly awakening for me. In 2020, at the time George Floyd was murdered, I was a Black pretence assistant professor in the accounting discipline, where Black people are underrepresented, but I had never written about discrimination or racism in accounting (or business) – partly because I believed that, to the accounting academy, issues of social justice were not research worthy, or “science.” After the murder of Floyd, however, I could not stay on the sidelines any longer. Floyd was

---

<sup>1</sup>The United States adopted a US-first vaccine policy and withheld vaccines from Canada – its most important trade and foreign partner. Human instinct in its most primal form is insular and tribal.

<sup>2</sup>EDI is the terminology used in Canada. In the United States, EDI is referred to as diversity, equity, and inclusion (DEI).

---

### Voices of Change, 71–82



Copyright © 2025 Akolisa Ufodike. Published by Emerald Publishing Limited. This work is published under the Creative Commons Attribution (CC BY 4.0) licence. Anyone may reproduce, distribute, translate and create derivative works of this work (for both commercial and non-commercial purposes), subject to full attribution to the original publication and authors. The full terms of this licence may be seen at <http://creativecommons.org/licenses/by/4.0/legalcode> doi:10.1108/978-1-83753-030-420251017

born in the United States on October 14, 1973, the week after I was born in Nigeria. We were essentially born at the same time, in different places. I conduct research at the intersection of business and racism, and he lost his life at the intersection of business (he allegedly passed a counterfeit \$20 bill) and racism. My social awakening led me to a research program on discrimination – particularly anti-Black racism but also racism more broadly as well as sexism, and nameism.

Coincidentally, in fall 2019, along with three other Black scholars, I had commenced a structured literature review (SLR) titled “A Knowledge Synthesis of Anti-Black Racism in Accounting Research” (Ufodike et al., 2023) for a special issue of *Accounting Perspectives* on literature reviews. We had no idea what was coming in the spring, but by May 25, 2020, when Floyd was murdered, the relevance of our study became more apparent and easier to situate in the literature. Our study, published in summer 2023, is the first knowledge synthesis on anti-Black racism in accounting literature of which I am aware. Our objectives were to identify and summarize extant accounting studies on anti-Black racism and to propose avenues for future research. We found only 25 related studies, including work from Anton Lewis (2015, 2016), Theresa Hammond (1997, 2003), Cheryl Lehman (Lehman et al., 2016), and Ida Robinson-Backmon (Robinson-Backmon et al., 1997). The scarcity of accounting studies on anti-Black racism is partly the result of the torturous path to tenure for those who undertake this work, and perceptions in accounting that the issue of racism belongs elsewhere, such as in human resources (Lewis, 2016). Prior to 2020, my body of research focused primarily on public accountability (Ufodike, 2017, 2020), network accountability (Ufodike et al., 2021, 2022), and public sector finance – specifically P3s (Opara et al., 2021, 2022). Floyd’s murder – an explicit example of anti-Black racism exacerbated by the COVID-19 pandemic – marked a turning point in my research, and I started studying race and discrimination in and by accounting.

The SLR was my first project on race and discrimination in and by accounting. During the SLR study, I observed that the United States and South Africa were the primary sources of the literature – an unintended but notable consequence of both countries’ ugly pasts with anti-Black racism. In Canada, the literature was nonexistent, as was racial data collection by universities and the accountancy profession (CPA Canada) (Ufodike et al., 2023). The limited works that remotely concerned the Black experience mainly examined labor market integration of immigrant accountants more broadly (primarily from India) and were conducted by the duos Kelly Thomson and Joanne Jones (2016) and Marcia Annisette (2003) and Umashanker Trivedi (Annisette & Trivedi, 2013).

Having demonstrated the gaps in the accounting literature (Ufodike et al., 2023), I then also responded our own call for future research and decided to expand the study to a comprehensive project – once again, the first of its kind in Canada, perhaps in any of the Organisation for Economic Co-operation and Development (OECD) countries – to investigate the barriers and challenges that prevent Black people from entering or thriving in the accountancy (and any business) profession. In fall 2021, I applied for a grant to the Social Sciences and

Humanities Research Council (SSHRC) Race and Gender Initiative. In April 2022, I was awarded approximately \$450,000 for a three-year project, with Oliver Okafor as my coinvestigator. The project, titled “A Practice Theory Approach to Diversity on Boards and in Business Professions,” has resulted in several publications, including Ufodike (2025), Ufodike and Ally (2023), and Ufodike et al. (2023). For context, Toronto – where I work – has three major universities with a combined student population of over 160,000: York University, Toronto Metropolitan University, and the University of Toronto. Toronto is Canada’s (if not the world’s) most diverse city, yet Oliver and I constitute 50% or two of the only four (the others being Marcia Annisette and Nelson Waweru) Black accounting professors in accounting departments in the Greater Toronto Area.

This chapter documents the evolution of my research as influenced by what I learned as an individual during the COVID-19 pandemic; the revival of EDI, influenced by what society learned during the pandemic; and the resistance to EDI. Lastly, I provide evidence that racism is still alive and well across generations and discuss why it is essential to remain steadfast in normalizing EDI. Understanding resistance to initiatives aimed at combating anti-Black racism is critical if Black people are to ever achieve substantive equality. As the Government of Canada puts it:

substantive equality is the recognition that not all people start off from the same position and that these unequal opportunities make it more difficult for some to be successful. Treating everyone the same is only fair if they are starting from the same position. (Canada, n.d.)

## **The Evolution of Accounting Science**

As an accounting academic starting to work toward tenure just before the COVID-19 pandemic, I had learned what the path to tenure looks like for accounting academics in highly regarded (AACSB) schools. We should publish our work in Financial Times (FT) 40 journals (ideally) and/or in a journal on the university’s list (which usually includes FT 40 journals and A\*- and A-ranked journals from the Australian Business Deans Council [ABDC] list).<sup>3</sup> With the notable exception of Marcia Annisette and Joanne Jones, accounting faculty in Canada were not writing about discrimination in the accounting profession or about the labor market integration challenges faced by racialized immigrants to Canada.

In August 2020, I coauthored a piece published in *The Conversation (Canada)* that called for targets as a mechanism to achieve the representation of Black

---

<sup>3</sup>Globally, top business schools refer to journal rankings lists, such as the Financial Times (FT) 40 and Australian Business Deans Council (ABDC), to evaluate the quality of the publications of untenured professors seeking tenure.

directors on boards (Ufodike & Vredenburg, 2020). The article discusses how public companies used targets to achieve gender diversity on their boards between 2005 and 2021. The ensuing debate about the article focused on nomenclature and semantics (e.g., use of the more nuanced “targets” vs “quotas”). By fall 2020, however, many corporations and public companies had normalized targets and signed pledges to appoint Black people to their boards or leadership roles. Most had failed to fulfill the pledge by 2023. A report by the law firm Osler argued that “a survey conducted by the newspaper [*Globe and Mail*] of the original signatories to the pledge found that few companies had shown tangible progress in meeting the goals of the pledge” (MacDougall et al., 2021, p. 11). The signatories to the pledge did not contemplate the availability of Black directors and executives.

Later in the fall of 2020, along with three coauthors (Inya Egbe, Bridget Ogharanduku, and Tope Akinyemi), I commenced the aforementioned SLR project on discrimination in business, which resulted in the publication of two papers in *Accounting Perspectives*: one on anti-Black racism (Ufodike et al., 2023) and the other on colonialism, postcolonialism, and the marginalization of Indigenous people (Ufodike, 2025).

Following the SLR and *The Conversation* article, I developed a three-year research project that examines diversity across the continuum of business professions: the entry point (high school, undergraduate, and graduate students), mid-point (early career professionals), and apex (partners of accounting firms and corporate boards). My objective was to propose practical ways to address supply-side issues where they exist. This ongoing project also explores the most common justifications for the absence of diversity in the accounting profession and the ways in which resistance to diversity initiatives manifests.

I complimented my literature reviews by conducting interviews, having informal conversations with professionals of all backgrounds, and reading and reviewing angry comments posted on articles I wrote advocating for targets to accelerate diversity. While my article in *The Conversation* was initially considered heresy, several Canadian universities, including York University, McMaster University, University of Calgary, and University of Alberta, have since implemented targeted Black (postdoctoral and faculty) cohort hiring.<sup>4</sup> Furthermore, since Floyd’s death, several have announced Black deans in their business schools (Queen’s University) and vice-president-level (or higher) Black hires (York University, Mount Royal University, University of Toronto, University of Guelph, and Bow Valley College). While the adoption of cohort hiring or diversity targets in hiring by some organizations appears to vindicate my arguments in *The Conversation* article, there are still many people who do not see value in EDI initiatives and seek to resist or usurp them. In June 2023, the Supreme Court of the United States, for example, overturned affirmative action, which had been in

---

<sup>4</sup>The Institute of Corporate Directors, of which I am a member, wrote a letter to the editor pushing back on observations in the article that it had failed to lead on the issue of racial diversity on boards and had a definition of diversity that trivialized race by treating gender as distinct (requiring aspirations for equality), while grouping race and Indigenous status with business experience and place of residence.

place for over 40 years, effectively eliminating EDI-based admissions in US universities and colleges.

## **Public Interest, Equity, Supply-side, Temporal, and Spatial (PESTS): “Die DEI, Die”**

DEI is just another word for racism. . . –Elon Musk

Elon Musk and the United Supreme Court of Justice are just a handful of examples of the anti-EDI movement. In the aftermath of COVID, there has been an all-out assault against EDI (Ellis & Thorbecke, 2024; Keeanga-Yamahtta, 2024).

During the pandemic, healthcare workers, the police and other emergency responders, grocery store employees, and truck drivers were celebrated. I would like to add project managers (e.g., systems implementation managers, developers, business analysts, program managers, and change managers) to the list of COVID-19 heroes. Although I worked as a project manager early in my career in Canada, it is still mindboggling to contemplate the system changes that were required to allow billions of employees to continue to work remotely during COVID-19 and for billions of students to continue to study virtually. My spouse worked for the Law Society of Alberta, a regulator of the legal profession. Even the legal profession – a profession steeped in tradition and extremely resistant to change – permitted systemic changes during the pandemic to allow for practical changes to everything from how documents were notarized to how cases were heard. System implementations are necessary for the effective production of goods and services by organizations. Sometimes system implementations are informed by internal factors (e.g., growth and process improvements) and sometimes they are foisted upon organizations by external factors – as was the case during the COVID-19 pandemic. Approximately 50% of all organizational change initiatives fail (Miller, 2020), and one of the most common reasons for these failures is human irrationality. New systems mean mandatory change; change is difficult to implement and has a significant impact on people. Change demands new ways of knowing and new ways of doing. Systemic change is even more difficult because the fear of the unfamiliar, and attachments to legacy systems result in passive or active resistance. Resistance to systemic change can manifest in various forms along a resistance continuum, from indifference to opposition to sabotage.

When assessing a control environment, accountants evaluate the tone at the top management level. Tone at the top is also important when it comes to systems; for this reason, projects require project sponsors, decision-makers who have bought into the required system implementation or change and are fully committed cheerleaders of the project. In practice, these project sponsors are sometimes just as indifferent or opposed to a project as the rest of the organization. While all these elements are true for information-technology-related

system implementations, they are also true for the systemic changes required to overcome anti-Black racism.

Practical approaches such as setting diversity goals (Shook, 2021) and using targets or quotas, the less nuanced cousin of targets, for hiring racialized people (Ufodike & Vredenburg, 2020) have been proposed by scholars who believe that the diversity – racial and otherwise – found at the individual level (micro) of society needs to be reflected at the organizational (meso) level and the societal (macro) level as a whole in the interest of equity and inclusion. However, as is the case for any form of systemic overhaul, there is often resistance. The five most cited rationales for resistance to systemic changes related to anti-Black racism are PESTS. Brief descriptions of these five rationales are presented below and are analyzed in depth in a second chapter in this book (see “Rebutting PESTS: The Five Most Common Rationales against Equity, Diversity, and Inclusion”).

Simply put, the public interest rationale aims to protect the public from inferior foreign trained professionals. Immigration is the primary source of labor market growth in many G8 countries; however, many immigrants, upon arrival, are gatekept from joining their professions – evidence that colonial and post-colonial discriminatory practices are sustained by actors such as professional bodies under the guise of professionalization (Ashraf & Ghani, 2005; Poullaos, 2016). In the Commonwealth, substantial equivalency is granted by Canada, the United Kingdom, Ireland, Australia, and New Zealand (countries known as the Old Commonwealth and perceived as white countries) to each other, even though the education and professional training systems elsewhere in the racialized Commonwealth – for example, Nigeria, Jamaica, and India – are based on the same curriculum as they were developed and implemented by the British.

The equity rationale argues that EDI initiatives are inappropriate, create competition between equity-seeking groups, and, consequently, will be opposed by members of other equity-seeking groups that may not be beneficiaries of said EDI initiatives (or even by the members of the benefiting equity-seeking group for which the initiative was designed).

The supply-side rationale argues that there are not enough Black people in the pipeline to achieve the desired diversity goal. The boards of public companies or other agencies may argue that they want to appoint more Black directors but there simply are not enough Black directors available. This logic assumes that qualified Black people who can be appointed do not exist; in reality, a significant number of qualified Black candidates are ignored or sidestepped.

The temporal rationale includes three main arguments: that EDI initiatives are ineffective and hence not worth pursuing; equity initiatives have been achieved or gained “too much,” or Black people have bigger problems, such as crime and poverty; and members of the equity-seeking group should simply “get over it.” All of these arguments are temporal in that they claim that, although society may have failed Black people in the past or failed to provide EDI initiatives to ameliorate inequitable social outcomes (and consequently sustain discrimination), these issues are in the past and society needs to move on.

The spatial rationalization applies when distinctions are made about the Black experience in one country versus another. It is deferral, not denial. Simply put,

anti-Black racism is worse somewhere other than the subject society, institution, or organization. In a hypothetical hierarchy of racist societies, if Society A is less racist than Society B, Society A believes it has the moral high ground, which becomes a rationalization for inaction by Society A to combat racism or to strive for a more inclusive society.

Since COVID, the resistance against diversity, equity and inclusion (DEI) has morphed into an all-out assault on DEI, with (some very powerful) opponents of EDI keen on belittling or reversing any gains made in the preceding years.<sup>5</sup> This reality is what makes this book and the work of the dedicated group of scholars who conduct research in this space noteworthy and relevant. The academy has a moral obligation, to continue to illuminate the forms of resistance and opposition to EDI – subtle to blatant if any of the gains of the pre-COVID era are to be preserved, because sadly – racism is still very alive and well.

### **Racism Is Alive and Well: *A Luta Continua***

The return to some form of post-COVID-19 normalcy provides another opportune time for reflection and action to overcome anti-Black racism. This is also particularly relevant in the current (2024/2025) anti-EDI climate. Humans are quick to forget crucial life and societal lessons which appears to be the case today as societies do away with all the COVID era anti-racism gains. We need to understand what form the assault on DEI takes in order to resist them. My reflections since 2020 suggest that the most common rationale for resistance toward EDI initiatives aimed at resisting and ending anti-Black racism are PESTS – public interest, equity, supply-side, temporal, and spatial rationales. Understanding these forms of resistance is important because anti-Black racism is not a thing of the past; it is still prevalent in Canada and across the world. In Canada, COVID-19-related news was widely aired on the Canadian Broadcasting Corporation (CBC), Canada's publicly funded media outlet. In October 2021, the Black employees of CBC alleged systemic racism against the broadcaster. In March 2023, the Canadian Human Rights Commission – the very agency empowered to address systemic racism – was indicted for being discriminatory toward Black employees (Thurton, 2023). Canadians criticized Donald Trump for referring to African countries as “shithole countries” at a time when Canadian immigration staffers labeled a group of African countries “the dirty 30.”

Canada and the United States were not alone. China, where COVID-19 originated and whose citizens were the subject of an exponential increase in anti-Asian racism (Huang et al., 2023) in North America, was responsible for significant anti-Black racism in the guise of COVID-19 preventive measures

---

<sup>5</sup>I've used US nomenclature here (DEI rather than EDI) because some of the most visible instances of assault on DEI or reversal of previous gains have been in the United States, however examples also exist in Canada such as the University of Alberta announcing it was doing away with DEI. <https://nationalpost.com/opinion/jamie-sarkonak-the-university-of-alberta-said-it-was-ending-dei-that-was-a-lie>

(Cahlan & Lee, 2020; Jin, 2021; Wang, 2021). The Russian invasion of Ukraine exposed the same mistreatment of Black people as millions of people sought to evacuate Ukraine (Dovi, 2022; Osei-Opare & Loyd, 2022): Black people were refused at border crossings, and “videos show Black people being pushed off trains and Black drivers being reprimanded and stalled by Ukrainians as they try to flee” (Ray, 2022). Such anti-Black racism was condemned and left many surprised. In many ways, it feels as though there is a hierarchy of racialized and equity-seeking groups, with Black people at the bottom. The reality is that anti-Black racism is so normal in Europe that soccer fans still throw bananas onto the soccer field to disparage Black players (PA Media, 2022). In Canada, Brian MacGillivray, a coach of an under-11 boys’ hockey team, pulled his team off the ice during the third period of a game in February 2023 “after a number of players reported being called ‘monkey,’ ‘banana,’ and the N-word by opposing players on the Ridge Meadows U-11 boys team” (Larsen, 2023). If Canada and the United States have work to do, most of Europe is still in the stone ages when it comes to anti-Black racism.

I will end on a personal note. For racism to lessen in the future, there must be an observable trend line today. I have heard that Gen Z’s are more equity-minded, and they will eliminate the issues of racism which society confronts globally today. However, the firsthand experience of three Black children in my life suggests something different. During the COVID-19 pandemic, a 6-year-old was told his skin is the color of poop by one of his “best” white friends. An 8-year-old was called the N-word by a white grade mate, and a 12-year-old was called the N-word by a white teammate. All these incidents were witnessed by other children and, in one instance, by the parents of other children. Before the pandemic, I had not experienced any such incidents.

There is ample evidence that racism continues to exist. Racism is learnt behavior; young racists grow into adult racists. There is no better story to illustrate this than the case of Andrew Lester, an 85-year-old white man, who shot 16-year-old Ralphy Yari twice for going to the wrong address. Klint Ludwig, one of Lester’s grandsons, told CNN, “I believe he held – holds – racist tendencies and beliefs” (Yan, 2023). Ludwig added that he was disturbed by racial comments made by Lester about Black people in the past. Interestingly, Klint Ludwig’s older brother, Daniel, disputed that his grandfather was racist and told *The New York Times* that Lester was “literally too nice and spoiled other relatives” (Yan, 2023). With such divergent assessments about the same individual from his two grandchildren, I can only conclude that he was a “nice racist” – nice to his grandkids and family and racist to the Black teen he shot twice – once in the head without saying a word after he answered the door and once in the chest as the teen lay on his patio bleeding out.

Let me clarify – there are racists and “nice racists” – people who treat those of their own race well – in all races. Race, is only the most visible and dominant form of a human tribe, but make no mistake – Humans, generally speaking are inherently tribal. I was born in Nigeria, where almost 100% of the country is Black, so they resort to tribalism as a way of discriminating against each other. When Nigerians are all of the same tribe, they may resort to religion as they basis of discriminating against each other. When they are of the same, tribe, and

religion, they resort to religious sects as the basis for discrimination, such as Catholics versus Anglicans. As a young kid growing up, I was referred to derogatorily in a boarding school as “*nyamiri*” – a derisive way of referring to Biafrans who, during the Nigerian Civil War, would approach Nigerian soldiers begging for water in Igbo – “*nyem mmiri*.” Millions of children died in the genocide (Korieh, 2013) that occurred during the civil war, prompting John Lennon to return his Member of the British Empire (MBE) medal with a letter to the Queen stating, “Your Majesty, I am returning this in protest against Britain’s involvement in the Nigeria-Biafra thing, against our support of America in Vietnam, and against Cold Turkey slipping down the charts. With love. John Lennon” (1969). The tribal tensions in Nigeria continue to this day, which is evident from attacks against Gbadebo Rhodes-Vivour, a Yoruba gubernatorial candidate, because his mother and wife were Igbo. Not much has changed in the 60 years since Nigerian independence from colonial rule. Simply put, there are racists in all races, but that does not mean that society should accept or normalize racism.

Then, how do we acknowledge our differences and celebrate multiculturalism, the cultural mosaic that is today’s OECD countries, if we do not understand racism and the hurdles to practical EDI? That the current state of EDI is imperfect is not a credible reason for inaction. That many accounting researchers do not consider racism, sexism, or other types of discrimination in their work also does not mean that discrimination is not a problem. Rather, discrimination is simply not mainstream in the field or, as Lewis (2015) argued, accounting scholars may actually avoid the subject. Given the visibility of anti-Black racism during the COVID-19 pandemic, accounting scholars should contemplate their role in illuminating social issues before they prompt societal outrage. Otherwise, accounting research will always respond to, but never lead, societal change.

## Dedication

You only become a man when your father dies. . . –Igbo proverb

In that case, I wish I was still a boy. In loving memory of Colonel Leonard Ginikaezindu Ufodike (Onuo Ona, Nnewi) who passed away June 9, 2024 from heart break of Uche’s death, to Uche Ezike-Dennis my baby sister who passed away May 13th 2021; to George Floyd, who passed away on May 25, 2020; to the many departed between January 2020 and May 2023; and to all their loved ones left behind with a void nothing can fill.

## Acknowledgment

This research is funded by the Social Sciences and Humanities Research Council of Canada (SSHRC).

## References

- Annisette, M. (2003). The colour of accountancy: Examining the salience of race in a professionalisation project. *Accounting, Organizations and Society*, 28(7–8), 639–674. [https://doi.org/10.1016/S0361-3682\(02\)00030-2](https://doi.org/10.1016/S0361-3682(02)00030-2)
- Annisette, M., & 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), 1–29. <https://doi.org/10.1016/j.aos.2012.08.004>
- Ashraf, J., & Ghani, W. I. (2005). Accounting development in Pakistan. *International Journal of Accounting*, 40(2), 175–201.
- Cahlan, S., & Lee, J. S. (2020, June 18). Video evidence of anti-black discrimination in China over coronavirus fears. *Washington Post*. <https://www.washingtonpost.com/politics/2020/06/18/video-evidence-anti-black-discrimination-china-over-coronavirus-fears/>. Accessed April 19, 2023.
- Canada. (n.d.). *Jordan's principle: Substantive equality principles*. <https://www.sac-isc.gc.ca/eng/1583698429175/1583698455266>. Accessed May 15, 2023
- Dovi, V. (2022, April 1). The treatment Africans are facing in Ukraine is despicable, but why are we surprised? *Euronews*. <https://www.euronews.com/2022/04/01/the-treatment-africans-are-facing-in-ukraine-is-despicable-but-why-are-we-surprised>. Accessed April 19, 2023.
- Ellis, N. T., & Thorbecke, C. (2024, January 11). DEI efforts are under siege. Here's what experts say is at stake. *CNN*. <https://www.cnn.com/2024/01/07/us/dei-attacks-experts-warn-of-consequences-rea/j/index.html>. Accessed March 15, 2024.
- Hammond, T. (1997). From complete exclusion to minimal inclusion: African Americans and the public accounting industry, 1965–1988. *Accounting, Organizations and Society*, 22(1), 29–53.
- Hammond, T. (2003). *A white-collar profession: African American certified public accountants since 1921*. University of North Carolina Press.
- Huang, J. T., Krupenkin, M., Rothschild, D., & Cunningham, J. L. (2023). The cost of anti-Asian racism during the COVID-19 pandemic. *Nature Human Behaviour*, 7, 682–695. <https://doi.org/10.1038/s41562-022-01493-6>
- Jin, X. (2021, March 2). How COVID-19 exposed China's anti-Black racism. *Open Democracy*. <https://www.opendemocracy.net/en/pandemic-border/how-covid-19-exposed-chinas-anti-black-racism/>. Accessed April 19, 2023.
- Keeanga-Yamahtta, T. (2024, January 22). The campaign against D.E.I. *The New Yorker*. <https://www.newyorker.com/news/our-columnists/the-campaign-against-dei>. Accessed March 15, 2024.
- Korieh, C. J. (2013). Biafra and the discourse on the Igbo genocide. *Journal of Asian and African Studies*, 48(6), 727–740. <https://doi.org/10.1177/0021909613506455>
- Larsen, K. (2023, May 3). Surrey, B.C., hockey parents question why coach was suspended after standing up to alleged racism. *CBC News*. <https://www.cbc.ca/news/canada/british-columbia/surrey-b-c-hockey-parents-question-why-coach-was-suspended-after-standing-up-to-alleged-racism-1.6830865>. Accessed May 3, 2023.
- Lehman, C., Annisette, M., & Agyemang, G. (2016). Immigration and neoliberalism: Three cases and counter accounts. *Accounting, Auditing & Accountability Journal*, 29(1), 43–79. <https://doi.org/10.1108/AAAJ-09-2013-1470>
- Lennon, J. (1969). Valued exposure: MBE. *BBC News*. [http://news.bbc.co.uk/2/hi/in\\_depth/8378080.stm](http://news.bbc.co.uk/2/hi/in_depth/8378080.stm). Accessed May 15, 2023.

- Lewis, A. M. (2015). 'Counting black and white beans': Why we need a critical race theory of accounting. *European Journal of Contemporary Economics and Management*, 2(2), 1–13. <https://doi.org/10.19044/elj.v2no2a1>
- Lewis, A. (2016). This racism stuff belongs in human resources! A critical race theory discussion of neutrality in accounting. *Advances in Public Interest Accounting*, 19, 113–134. <https://doi.org/10.1108/S1041-706020160000019005>
- MacDougall, A., Valley, J., & Jeffrey, J. (2021). *Diversity and leadership at Canadian public companies: Diversity disclosure practices*. <https://www.osler.com/osler/media/Osler/reports/corporate-governance/Osler-Diversity-Disclosure-Practices-report-2021.pdf>. Accessed October 11, 2021
- Miller, K. (2020, March 19). 5 critical steps in the change management process. *Harvard Business School Online blog*. <https://online.hbs.edu/blog/post/change-management-process#:~:text=Change%20management%20is%20the%20process,any%20changes%20that%20may%20occur>. Accessed May 15, 2023.
- Morrow, A., & Walsh, M. (2021, February 21). Biden upholds U.S.-first vaccine policy, shutting door on Canada, for now. *The Globe and Mail*. <https://www.theglobeandmail.com/politics/article-biden-upholds-us-first-vaccine-policy-shutting-door-on-canada-for-now/>. Accessed March 9, 2024.
- Opara, M., Okafor, O. N., & Ufodike, A. (2022). Invisible actors: Understanding the micro-activities of public sector employees in the development of public–private partnerships in the United States. *Australian Journal of Public Administration*, 81(2), 237–278. <https://doi.org/10.1111/1467-8500.12502>
- Opara, M., Okafor, O. N., Ufodike, A., & Kalu, K. (2021). Institutional entrepreneurship: Collaborative change in a complex Canadian organization. *Accounting, Auditing & Accountability Journal*, 34(9), 284–314. <https://doi.org/10.1108/AAAJ-06-2020-4610>
- Osei-Opare, N., & Loyd, T. (2022, March 3). Anti-Black racism is upending easy narratives about the exodus from Ukraine. *Washington Post*. <https://www.washingtonpost.com/outlook/2022/03/03/anti-black-racism-is-upending-easy-narratives-about-historic-exodus-ukraine/>. Accessed April 19, 2023.
- PA Media. (2022, September 27). Richarlison demands action after banana thrown at him in Brazil win. *The Guardian*. <https://www.theguardian.com/football/2022/sep/27/banana-thrown-at-tottenhams-richarlison-as-brazil-beat-tunisia>. Accessed April 30, 2023.
- Poullaos, C. (2016). Canada vs Britain in the imperial accountancy arena, 1908–1912: Symbolic capital, symbolic violence. *Accounting, Organizations and Society*, 51, 47–63. <https://doi.org/10.1016/j.aos.2016.05.001>
- Ray, R. (2022, March 3). The Russian invasion of Ukraine shows racism has no boundaries. *Brookings*. <https://www.brookings.edu/blog/how-we-rise/2022/03/03/the-russian-invasion-of-ukraine-shows-racism-has-no-boundaries/>. Accessed April 19, 2023.
- Robinson-Backmon, I., Weisenfeld, L., & Clark, G. (1997). Is it double jeopardy: The African American woman in accounting? *The Negro Educational Review*, 48(1), 53–69.
- Shook, E. (2021, June 25). How to set—and meet—your company's diversity goals. *Harvard Business Review*. <https://hbr.org/2021/06/how-to-set-and-meet-your-companys-diversity-goals>. Accessed May 15, 2023.

- Thomson, K., & Jones, J. (2016). Colonials in camouflage: Metonymy, mimicry and the reproduction of the colonial order in the age of diversity. *Critical Perspectives on Accounting*, 35, 58–75. <https://doi.org/10.1016/j.cpa.2015.05.001>
- Thurton, D. (2023, March 23). Ottawa says Human Rights Commission discriminated against its Black employees. *CBC News*. <https://www.cbc.ca/news/politics/canadian-human-rights-commission-black-racialized-1.6780794>. Accessed March 9, 2024.
- Ufodike, A. (2017). *The role of accounting in the delivery of health care to Canada's Aboriginal population* Doctoral Dissertation. University of Calgary.
- Ufodike, A. (2020). Reviving austerity: Populist support for unpopular economics in Canada. *Journal of Accounting, Ethics & Public Policy*, 21(4), 451–479. <https://doi.org/10.2139/ssrn.3720355>
- Ufodike, A. (2025). The sociology of exclusion: A knowledge synthesis of imperialism and post-colonialism in accounting research. *Accounting Perspectives*. <https://doi.org/10.1111/1911-3838.12378>
- Ufodike, A., & Ally, S. (2023). Enhancing gender-responsive financing in Africa: A sustainable development perspective. In F. Olayele & S. Yiagadeesen (Eds.), *In Sustainable development in post-pandemic Africa: Effective strategies for resource mobilization* (pp. 48–67). Routledge, Taylor & Francis Group. <https://library.open.org/handle/20.500.12657/85257>
- Ufodike, A., Egbe, I., Ogharanduku, B. E., & Akinyemi, T. E. (2023). A knowledge synthesis of anti-Black racism in accounting research. *Accounting Perspectives*, 22(3), 375–401. <https://doi.org/10.1111/1911-3838.12336>
- Ufodike, A., Okafor, O. N., & Opara, M. (2021). First Nations gatekeepers as a common pool health care institution: Evidence from Canada. *Financial Accountability and Management*, 39(3), 731–752. <https://doi.org/10.1111/faam.12309>
- Ufodike, A., Okafor, O. N., & Opara, M. (2022). Network accountability in health-care: A perspective from a First Nations community in Canada. *Accounting Perspectives*, 21(1), 101–129. <https://doi.org/10.1111/1911-3838.12283>
- Ufodike, A., & Vredenburg, H. (2020, August 24). Corporate diversity targets could help dismantle systemic racism. *The Conversation*. <https://doi.org/10.17613/ahsm5-bg628>
- Wang, Y. (2021, February 18). From Covid to blackface on TV, China's racism problem runs deep. *Human Rights Watch*. <https://www.hrw.org/news/2021/02/18/covid-blackface-tv-chinas-racism-problem-runs-deep>. Accessed March 17, 2023.
- Yan, H. (2023, April 21). Grandson of White homeowner who shot a Black teen who rang his doorbell said he 'wasn't shocked' by the news. His brother has a different take. *CNN*. <https://www.cnn.com/2023/04/20/us/ralph-yarll-shooting-andrew-lester-grandson/index.html>. Accessed October 31, 2023.