

Chapter 9

Rebutting PESTS: The Five Most Common Rationales Against Equity, Diversity, and Inclusion

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Introduction

This chapter builds on the work in my earlier chapter in this book, which documents some of what I have learned so far from an ongoing Social Sciences and Humanities Research Council (SSHRC) Race and Gender Initiative project, which I commenced during the COVID-19 pandemic, titled “A Practice Theory Approach to Diversity on Boards and in Business Professions.” Specifically, this chapter examines the five most commonly cited justifications for a lack of diversity and inertia or rationalization against diversity initiatives: public interest, equity, supply-side, temporal, and spatial (PESTS).

As part of the project, I conducted two structured literature reviews (SLRs). The first SLR (Ufodike et al., 2023) is the first literature review on anti-Black racism research in accounting (and more broadly, business) research. The second (Ufodike, 2025) conducts a review of imperialism, colonialism, and post-colonialism studies in accounting. The literature reviews reveal that of the articles that aspire to positive, forward-looking approaches to inclusion – which I refer to as a sociology of inclusion – most of the studies propose implementing and furthering various forms of equity, diversity, and inclusion (EDI) initiatives. This chapter expands this body of work by improving our understanding of why people resist EDI initiatives in the first place. The argument that EDI initiatives are imperfect is the crux of the EDI resistance movement, and by improving our collective understanding of resistance to EDI, we can pave the way for greater acceptance and normalization of actions and programs in furtherance of EDI, even if imperfect.

Voices of Change, 113–127



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The work in this chapter is a stark departure from my scholarly work prior to COVID which focused primarily on public accountability (Ufodike, 2017, 2020), network accountability (Ufodike et al., 2021, 2022), and public sector finance (Opara et al., 2021, 2022). George Floyd's murder marked a turning point in my research and kindled my interest in racism. This is some of what I have learned about how racism is sustained through resistance to EDI initiatives.

Public Interest Rationale

"A Knowledge Synthesis of Anti-Black Racism in Accounting Research" (Ufodike et al., 2023), our SLR published in a special issue of *Accounting Perspectives* on literature reviews, found that the professionalization literature argues that Black and other racialized people are deliberately excluded from the accountancy profession (Bakre, 2008; Hammond, 2003) or at best minimally included (Hammond, 1997). Quite often, such an exclusion is disguised as public interest, which is also true of other professions such as healthcare and law. Bakre (2008) argues that in colonial times, race officially served as the basis for discrimination, but the independence of colonies did not end discriminatory practices. In postcolonial times, societal class or relevance, gender, immigration status, and ethnicity have continued as a basis for discrimination (Annisette & Trivedi, 2013; Bakre, 2008; Ufodike, 2017). These ongoing discriminatory practices are perpetuated by actors such as professional bodies under the guise of professionalization (Ashraf & Ghani, 2005; Poullaos, 2016).

Excluding racialized people from the accounting profession takes the form of protecting the public from "inferior" or "poor quality" accountants trained in foreign countries. Hence, even in 2023, it is normalized in Organisation for Economic Co-operation and Development (OECD) countries that only accountants trained in the United Kingdom, Ireland, Canada, the United States, Australia, and Western Europe are seen as equivalent. This situation is made worse by a common perception that the best Black students opt for medicine or law, leaving the "mediocre" Black students for accounting (Lewis, 2015, p. 4).

Organizations that purport to advocate for the public interest often have a conflict of interest, because the public interest they argue for advances their own superordinate goals, and may be at odds with the 'true' public interest, if ever there was one (Ufodike, 2020). In Canada, laws are passed in the name of public interest (Canada, n.d.a; Ufodike, 2020). In 1906, a time when most immigrants to Canada came from predominantly white countries in Europe, immigration laws were used to prevent the immigration of "idiots" and "epileptics" (i.e., people with disabilities), "the insane" (immigrants with mental health issues), paupers and beggars (the disadvantaged), and criminals (Canada, 1906), effectively criminalizing disability, poverty, and ill mental health. In another example specific to Black people, in 1911, Canada's prime minister signed an Order-in-Council (PC 1911-1324) that prohibited the immigration of people belonging to the "Negro race" because they were deemed unsuitable for the Canadian climate and its immigration requirements. This Order-in-Council culminated in the 1911 Black ban, a law passed in "public interest" to prevent immigration by Black people.

In recent times, however, Canada's population and workforce have been sustained by welcoming mostly racialized immigrants at a rate that outpaces all its OECD peers. Immigration impacts businesses and is deeply connected to accounting. Yet [Lehman et al. \(2016\)](#) found that accounting was employed as a tool for responsabilization – a device used to control immigrants to the United States, Canada, and the United Kingdom, intended to make them governable. A 2023 *Globe and Mail* article revealed that despite the exponential increase in immigration to Canada over the past 20 years, Statistics Canada reported a 40% decline in citizenship uptake since 2001 ([Collington, 2023](#)). Cost of living and job prospects are professed drivers of immigration to Canada ([Collington, 2023](#)), but a lack of Canadian experience is an accepted justification for refusing to hire a foreign-trained (mostly racialized) qualified applicant. Simply put, applicants can be screened out from a job for which they are qualified – not because of a lack of experience but because of the country in which that experience was obtained. This policy provides human resources managers across the country with a normalized way of expressing bias and discrimination.

Some jurisdictions, such as Ontario, have sought ways to curtail this discrimination. On December 2, 2021, Ontario modified the Fair Access to Regulated Professions and Compulsory Trades Act to prevent professions such as chartered accountancy from requiring Canadian experience for licensing without obtaining an exemption “in the public interest”; this exemption, however, allows the practice to continue.

As I've noted elsewhere, “at best, the public interest is used generously to refer to majority interest, and, at worst, it is a group's interest pretending to be everyone's – the public's interest” ([Ufodike, 2020](#), p. 20). [Rand et al. \(1986\)](#) describe this paradox as follows: if public interest is to be “regarded as something apart from and superior to the individual good of its members, it means that the good of some men takes precedence over the good of others” (pp. 12–13). The reality is that individuals or dominant groups often mischaracterize their interests as a proxy for public interest without considering how it impacts the invisible segments of society.

Equity Rationale

The equity rationale comprises two arguments. The first is that anti-Black racism (or any race-based EDI) initiatives are inappropriate because they create competition with other equity-seeking groups or will be opposed by other equity-seeking groups (or even by the members of the equity-seeking group for which the initiative was designed). The second is that these initiatives create competition among equity-seeking groups. These arguments are meant to save society from the scourge of squabbling equity-seeking groups (competition) or to patriarchally address the concerns of members of the equity-seeking groups opposed (opposition) to the detriment of those who are in support or, worse still, to save other equity-seeking groups from Black people or to save Black people from their selves.

The same logic is used when people argue that it was Africans who sold other Africans to Europeans during slavery as a way of diminishing or sharing the responsibility of Europeans toward slavery (Nwaubani, 2019). The logic of the argument goes like this: because Africans sold other Africans into slavery, those who were sold are not owed reparations by their non-African buyers.¹ Divide and conquer was a common strategy used during the colonial era and continues as a means of delegitimizing the efforts of equity-seeking groups. Some opponents of EDI initiatives believe that it is sufficient to point to members from an equity-seeking group who are against the equity initiative as a way of delegitimizing it. Some even go a step further to make a racialized person the mouthpiece of the opposition to the equity initiative. In short, the presence of Black employees opposed to targeted Black hiring is seen as irrefutable evidence of why targeted hiring should not happen. Alternatively, opposition from another equity-seeking group is provided as evidence of why the EDI initiative is ill advised; for example, the face of the opposition to Indigenous cultural sensitivity training imposed on Alberta lawyers by the Law Society of Alberta was an Asian immigrant (Dawson, 2023).

Equity-based initiatives for nonracialized people, such as gender equity initiatives related to the representation of women directors on boards, can also help illuminate the equity rationale. Initiatives to increase the number of women on boards were effective, despite some opposition from existing women directors. In early 2015, the absence of board diversity was mainly seen as pertaining to women (McFarland, 2015). At that time, only 31 of the 722 (McFarland, 2015) Toronto Stock Exchange (TSX)–listed companies had adopted written diversity policies in response to the requirement of the Ontario Securities Commission to comply (i.e., by adopting such policies) or explain their failure to adopt diversity policies (MacDougall et al., 2019). Indeed, few companies listed on the S&P/TSX 60 Index had female board members; however, after 2015, various entities such as Osler, Women’s Executive Network (a national network of professional women), and the Canadian Board Diversity Council enacted diversity initiatives focused on actively recruiting and mentoring women for boards (MacDougall et al., 2019). MacDougall et al. (2021) found that these initiatives led to an increase in women’s representation in Canada. Specifically, their research showed that by 2021, 71.7% of S&P/TSX 60 companies had adopted diversity policies to recruit women and that 58.3% had adopted targets for women’s representation on their boards. Moreover, 80% of S&P/TSX 60 companies had women on their boards, with 46% having more than one female board member (MacDougall et al., 2021). By contrast, only 6.8% of all board positions in Canadian firms (or 150 of 2,200) were held by visible minorities as of 2021, with just eight from Indigenous groups. Meanwhile, only an estimated 0.3% of all public company directors are Black or seven of over 2,000 directors (Diversity Institute, 2020). My SSHRC study aims to replicate the success of the

¹While strict fidelity to the word *reparations* usually means financial compensation for slavery, reparation can take other forms of reconciliation, including affirmative action, acknowledgments, or apologies to the descendants of enslaved peoples or honoring the memories of enslaved peoples.

gender-equity initiatives for racial equity by recruiting Black directors onto boards.

Interestingly, white women were both the greatest beneficiaries of diversity initiatives/affirmative action – such as gender diversity initiatives adopted by Canadian public companies – *and* their fiercest opponents (Massie, 2016). Logically, it is a territorial human instinct to believe that if many other white women joined boards, it would diminish the achievement of current members and the challenges they overcame to become directors – without diversity initiatives. It should then come as no surprise that marginalization will result in inter (white women vs other new up-and-coming white women directors) and intra equity-seeking group competition (white women vs Black women directors). However, when the competition is between, say, a Black (fe)male director and a Black (fe)male nondirector, this phenomenon is generously referred to as crabs-in-a-bucket mentality and as justification to not pursue equity initiatives further.²

Perhaps many members of equity-seeking groups take pride in being the only member of that represented group (e.g., the only partner at a Big Four accounting firm). They remember their struggles and assume that targeted hiring will oversimplify the process of overcoming those challenges, diminish their accomplishment, and result in a number of unqualified people, of their own race, being hired. While this is the norm for Black people, it was also the norm for white women directors, and this mindset is common when discussing the issue of advancing equity for any equity-seeking group. Sometimes, the greatest opposition may come from the group itself or other equity-seeking groups. The reality is marginalization may result in competition. However, competition is not exclusive to racialized peoples, and more importantly, equity initiatives work – as they did for achieving gender diversity, despite opposition from white women directors. Regardless of where the opposition comes from, it does not diminish the effectiveness of affirmative action.

Lastly, there is an implicit assumption that equity-seeking groups are homogeneous. All Black people are not the same, just as all white women are not the same. There are, of course, differences in language, culture, religion, education, social status, and a myriad of other mutable or immutable traits. Therefore, it is not surprising that members of a designated equity-seeking group cannot be expected to have a homogeneous position on an issue, even if it has to do with diversity or a cause that improves their lot when aggregated as a homogeneous group.

Supply-Side Rationale

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

²Crabs in a bucket will pull the crabs who are making the most successful attempts at getting out of the bucket back into the bucket; thus, crabs-in-a-bucket mentality uses this analogy to articulate the attitude “If I can’t have it, then none of us can.”

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.

Black candidates who are qualified for directorships are generally not present in the traditional circles from which these organizations recruit. The supply-side rationale is also steeped in racial undertones about the perceptions of “unqualified” or incompetent Black people. In the 1990s, it was shown that Black female accountants in the United States were more qualified than their Black male, white male, and white female counterparts; however, Black female accountants enjoyed less supervisory responsibilities than all three of those groups (Robinson-Backmon et al., 1997). Furthermore, if a Black accounting professional or company director fails, their supervisor’s first instinct is to attribute that failure to incompetence. Often, in such a case, the superior may also assume that the Black person was a patronage (or token) hire. The same judgments are not necessarily made about the non-racialized chair of the Alberta Human Rights Commission, for example, who was fired within his first three months in office (Johnson, 2022) but are insinuated when it is a Black female – such as Claudine Gay for example. Stewart et al. (2011) provide supporting evidence of group-projected bias, wherein failure by a white person is viewed as an individual matter while failure by a Black person is seen as a reflection of all Black employees within the organization.

Nonracialized people have stronger networks than racialized people or immigrants. In other words, nonracialized people have greater access to the social circles where patronage appointments are made. Black and other racialized peoples simply do not have that kind of social capital. Board nominations for most public companies remain opaque and inaccessible to highly qualified Black and racialized people, but society does not assume that all public company board appointments are based on patronage. One judge was appointed to the Supreme Court of the United States during COVID-19. Judge Ketanji Brown Jackson, arguably the most qualified appointee ever in terms of scholarly and legal experience at the time of her appointment (Demand Justice, 2022) and the most popular appointee since 2005 (Enten, 2022), needed a platform commitment – by all intents the use of a quota – from President Biden to become the first Black woman appointed to the Supreme Court. She and many other Black people in leadership roles are accustomed to the question “how did you get this role?” – sometimes from their peers. It turns out that targets, goals, quotas, and social networks are used to appoint much-needed, highly qualified, and competent Black people to positions of leadership for which they would otherwise be overlooked not unqualified Black people. Therefore, an alternate fact becomes apparent: Black appointees to highly visible positions of leadership often must possess superior qualifications to their fellow non-Black appointees.

An organization I founded, the John Ware Institute, has observed just that. In the years since the George Floyd’s death, the institute has recruited, mentored, and placed over 70 Black executives on various agencies, boards, and commissions in Canada. These qualified individuals were invisible to the recruitment process before our intentional efforts. The allyship of various governments, agencies, boards, and commissions seeking diverse talent made them visible to the process, which brings me to demand-side stagnation in accounting. In 2017, Black CPAs accounted for 0.3% of

the partners in major firms in the United States (down from approximately 1% in 2011) (AICPA, 2019). [Stewart et al. \(2011\)](#) offer two reasons: first, there is a disproportionately low number of Black accountants in the management pipeline; and second, underlying economic factors influence the participation of Black accountants in major firms.

The dominant view is that Black people are under-represented in certain professions and academic fields because they are not voluntarily choosing to enter them, but there is a fallacy to this logic ([Ufodike et al., 2023](#)). In the United States in 2018, African Americans made up 13.6% of the population, 11.7% of the workforce, and only 8.8% of accountants and auditors ([Data USA, n.d.](#)). Similarly, the American Institute of Certified Public Accountants ([AICPA, 2019](#)) found that African Americans made up 12.1% of the workforce but only 8.2% of accountants and auditors. We can correlate that to employment data. In 2007, 11% of all newly graduated accountants seeking employment in US CPA firms were African Americans; however, they accounted for only 8% of new hires in the field ([AICPA, 2019](#)). By 2016, African-American graduates accounted for 9% of the supply and only 4% of the demand ([AICPA, 2019](#)). Simply put, half of the Black accounting graduates who actively sought employment at CPA firms were not accepted, which the AICPA refers to as “demand stagnation.” Moreover, during that period, the percentage of Black students enrolled in Bachelor’s and Master’s accounting programs increased by almost 50% from approximately 6% in 2012 to 9% in 2018. These figures contradict the supply-side explanation of the lack of diversity in the profession. Unsurprisingly, the result of demand stagnation is that while 6% of all undergraduate and Master’s accounting graduates are Black, only 3% of employees in US CPA firms are African American, and, worse still, only 0.3% of partners in these companies are Black ([AICPA, 2019](#)). These statistics demonstrate the supply-side fallacy – there is no suggestion that when 9% graduates are Black (assuming all those enrolled in 2018 completed their program), the percentage of Black employees would increase.

Am I suggesting that there is never a supply-side issue? No. However, supply-side issues likely exist for other groups, too, whether they are equity-seeking or not. Regardless, supply-side challenges are no justification for inaction. Furthermore, while the scarcity of Black professionals in any profession may start as a supply-side issue, it is often sustained by demand-side stagnation, providing empirical evidence of institutionalized discrimination. Thus, scholars and practitioners alike must recognize when exclusion is no longer a demand issue. The supply of Black professionals in accounting is not the issue; the reality is that Black accountants and professionals are often ignored in hiring practices even when they are qualified. In fact, for Black immigrants, being overqualified has become an acceptable, normalized criteria for being screened out.

Temporal Rationale

The temporal rationale includes three main arguments: (1) that EDI initiatives are ineffective and hence not worth pursuing; (2) equity initiatives have been achieved

or gained “too much,” and Black people have bigger problems, such as crime and poverty; and (3) 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 discrimination), these issues are in the past and society needs to move on. Temporal arguments against EDI are anchored in the notion that race “is an irritating residue of a past historical moment and not a deeply embedded feature of existing social structures” (Annisette & Prasad, 2017, p. 13). Temporal arguments also treat Black people as a monolith, but, in fact, Black people face a myriad of social issues concurrently, and, as such, a plurality of concurrent initiatives are required to ameliorate these issues. EDI initiatives intended to overcome systemic racism are only one dimension of a complex solution.

In May 2021, one week to the anniversary of Floyd’s death, my sister Uche Ezike-Dennis died of cancer. She never smoked a day in her life but was diagnosed with lung cancer in September 2020, just as the second COVID-19 wave hit. She started chemotherapy later that fall, completing her last treatment in December. The treatment was unsuccessful. I may logically conclude that chemotherapy does not work, and yet many people take it nonetheless, sometimes as a last resort and sometimes unsuccessfully. The reality is this: while chemotherapy did not work for Uche, it works for some people. Cancer is not a homogeneous problem and neither is the solution. Therefore, society is willing to continue to accept chemotherapy as healthcare science. The same should apply to the treatment of racism. The solution to racism cannot be a binary construct where a solution works or does not work. Despite any perceived issues with quotas, the United States now has a Black female Supreme Court justice - this is progress. In Canada, over 20 Black women now sit on agencies, boards, and commissions because of the John Ware Institute, and many Black and racialized girls can now see themselves as future business leaders – this is also progress. Fifty percent of these women are now board or committee chairs; this also is progress.

Justice is necessary action before reconciliation is possible. This is so because reconciliation inadvertently assumes that two parties were at peace with each other, one or both parties were injured, and a remedy is sought to restore the original peace. If this is what reconciliation means – peace, injury, peace – it must be brought about by some action and that action is justice. Simply put, justice must precede genuine reconciliation. These arguments also have application in Canada’s reconciliation efforts with Indigenous peoples, as the example of land claim settlements illustrates. In Canada, land claim settlements have empowered Indigenous communities, as the journey to justice must also be economic. The largest land claim settlement in Canadian history, \$1.3 billion, happened in June 2022 (Graveland, 2022). Countries that have benefited financially from slavery also need to contemplate repatriations as economic justice for genuine reconciliation. Substantive equality is the foundation of Jordan’s Principle, used in public policy and administration in Canada to ensure that First Nations children “can access the products, services and supports they need, when they need them” (Canada, n.d.b). The principles of substantive equity can inform similar programs that aspire to

achieve equality in outcomes for Black people everywhere. I have previously written about per capita defense – namely, using how much governments spend per capita (e.g., on the healthcare of First Nations peoples) – as a measure of success rather than actual outcomes (Ufodike et al., 2021, 2022), and so my comments on repatriations do not merely encourage throwing money at a problem. However, outcomes ultimately matter, and adequately funding EDI initiatives has implications for those outcomes.

Spatial Rationale

A conventional argument to support the denial of anti-Black racism at the macro level is that racism is worse elsewhere. It is not quite a denial, but this argument relies on relative morality and deflects attention from the problem of racism. In a hierarchy of racist societies, Society A is better than Society B, so let Society B deal with its issues first. It can sometimes be defended using arguments such as there was no slavery in Canada – a false assertion (McRae & McCullough, 2018) – or that Canada’s history with slavery was different, with an emphasis on the fact that the underground railroad ended in Canada (Frost, 2007), which must mean that the Black experience with slavery or discrimination was better in Canada.³

These spatial arguments apply when distinctions are made about the Black experience at the hands of the police in Canada versus the United States. While there were isolated incidents of police brutality in Canada during the pandemic, reported incidents of police brutality were more frequent and certainly more severe in the United States. Yet these arguments ignore the fact that Canada in 1911, like the United States in 1803, also enacted laws banning the immigration of Black people. In many ways, when it comes to racism, societies do not believe that the grass is greener on the other side. Instead, they believe that the grass is greener on their side of the fence and the situation with racism is significantly darker elsewhere.

Countries with a colonial history, such as Canada, Australia, and New Zealand, have done a better job at confronting issues relating to the colonial role of accounting or accountants in dispossessing Indigenous people in their academic research than countries without a colonial past. Relatedly, countries with a history of subjugating or enslaving Black people – namely, the United States and South Africa – have done a better job confronting issues of anti-Black racism in accounting research than countries without such a history. Where the United States appears to be making progress on affirmative action for Black Americans but not so much on reconciliations for Indigenous people, the opposite may be the case in Canada.⁴ Therefore, it is not surprising that several of the race-based

³The underground railroad was a network of routes and safe houses that aided African-American slaves escaping bondage. Slaves usually escaped north from slave states (mostly in the south). Canada was the main terminus for the underground railroad (Frost, 2007).

⁴This is no longer the case. In 2023 (while this chapter was still in the editorial process.), the Supreme Court of the United States in *Students for Fair Admissions v. Harvard* struck down years of normalized Affirmative Action.

affirmative action programs that exist in the United States are nonexistent in Canada.⁵ In early spring 2021, during the peak of the third wave of COVID-19, as businesses engaged with anti-Black racism, CPA Ontario rejected my proposal to partner on the SSHRC project. Addressing anti-Black racism and increasing the participation of Black students in the profession was not on the radar in Canadian accounting. In rejecting our proposal, CPA Ontario pointed to work they had in the pipeline on Indigenous experience with racism. In other words, the organization inadvertently set up competition between equity-seeking groups. While they were willing to consider one form of exclusion (the consequences of colonialism on Indigenous people in Canada), anti-Black racism was a blind spot, despite making national headlines.

Rather than creating competition among equity-seeking groups, disaggregating the equity-seeking group known as “Black, Indigenous, and people of color” (BIPOC) acknowledges that the issues are not homogeneous and allows for targeted solutions. Equity initiatives are not a finite, common-pool resource that can be overconsumed if not moderated and hence require gatekeeping (Ufodike et al., 2021). We can pursue equity for multiple equity-seeking groups parallelly. This is a rudimentary but important argument. Like a wise child once said, we can walk and chew gum at the same time.

Some diversity initiatives in business such as the PhD Project, which aspires to increase the pipeline of Black and LatinX doctoral students, are nonexistent in Canada. The PhD Project is cofounded by KPMG, a Big Four accounting firm with a huge presence in Canada. The absence of a comparable program in Canada is not a reflection of KPMG; it is a reflection of Canadian accountancy. The US accountancy profession can identify demand stagnation for Black accountants because it collects relevant data. At the time of writing, no Canadian university or provincial CPA organization could tell me the number of registered Black students or members.⁶

Hence, I am only able to illuminate this phenomenon in the United States because the relevant professional bodies and researchers are willing to collect and analyze the data, even if it reveals a dismal state of affairs. This is not the case in Canada and the United Kingdom, where racial data are not collected. Accountants need data and accounting scholars need evidence. Collecting racial data on students and professions as well as part of census programs is necessary to establish a genuine, intentional commitment to diversity – just as collecting COVID case and death data by race during the pandemic was a moral imperative, which was missed by many jurisdictions for fear of what the data would reveal. The social justice movement of 2020 offers accounting researchers in Canada (and elsewhere) an opportunity to assess their discipline’s commitment to diversity, as this is an ethical obligation of the profession.

⁵On June 29, 2023, the US Supreme Court struck down affirmative action, effectively barring colleges that considered race in admissions for equity purposes.

⁶Some universities ask for race as part of scholarship applications, but the information collected is not representative of entire student population.

Conclusions

COVID is a virus. Viruses are pests because they adapt and evolve, and although they may become dormant, they refuse to die and resurrect when the right environment presents itself. If we think racism (and other forms of discrimination, e.g., sexism) as akin to a virus, then we come to the realization that racist (or sexist) biases also evolve and can resurface and often do. Biases that are visible today can evolve and become discrete and overt in the future and, if the time permits, they re-emerge and become visible again or they may re-emerge in a different place altogether. When people forget the past, old biases are made new again. Nowhere is this more evident today than in the United States, where in June 2023, the Supreme Court of the United States (SCOTUS) of America struck down decades of precedence that allowed universities and colleges to consider race in college admissions (Panetta, 2023). An analysis of the facts of the case – which alleges reverse discrimination against Asian applicants to Harvard University – provides confirmatory evidence for the equity and public interest rationales I've made in this chapter.

In other words, old biases are made new again. When faced with the unfamiliar – such as immigrants or racialized people – it is usual for some members of the dominant group to respond by being tribal and treating the immigrants as “Others.” PESTS rationalizations are excellent examples of *ex post* rationalization for being tribal. *Ex post* rationalization is the human impulse to make conclusions about an issue without evidence and then selectively find evidence to corroborate their predetermined, often biased opinions.

Equity initiatives – such as the targets adopted by many corporations in the wake of the social justice movement of 2020 (Ufodike & Vredenburg, 2020) – cannot and likely will never be perfect, but that's the case with all human decisions. Seeking perfection is a pursuit for divinity. In a world of *theoria* (ideas), there is a role for *praxis* (action) – hence the title of my current research project: “A Practice Theory Approach to Diversity on Boards and in Business Professions.” Among other things, this research project summarizes extant literature on anti-Black racism in accounting (Ufodike et al., 2023) and Indigenous Peoples in accounting literature (Ufodike, 2024); both studies propose new and interesting avenues for future research that seeks positive, forward-looking solutions to address the marginalization of Black and Indigenous Peoples specifically and BIPOC more broadly. Another article, published in 2023, highlights the role of intersectionality by studying the financing challenges of women entrepreneurs in Africa (Ufodike & Ally, 2023) and discusses effective actions and government policies that have been taken in other jurisdictions in the global south to empower women entrepreneurs. Those jurisdictions without policy initiatives lag and those with policy initiatives – even imperfect ones – saw progress.

Ultimately, current inequities faced by marginalized peoples and the corresponding disparities in outcomes require action. Societal response can no longer be a binary choice between perfect action on one hand and imperfect action on the other hand. Put differently, the tradeoff may be a choice of imperfect action derived from imperfect ideas, but any action will be much more impactful than

perfect ideas and no action. As we strive for collective action toward a more inclusive society, all must understand the frequent rebuttals to EDI and continue to make the case for the importance of EDI initiatives, expanding the community of allies and those willing to support and/or advocate for EDI especially in the current climate where EDI is facing an all out onslaught.

Acknowledgment

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

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