

Accounting History

Recounting a difficult past: a South African accounting firm's "experiences in transformation"

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Abstract

This article examines the role of oral history in the social construction of collective memory and forgetting. The article presents a case study of a South African public accounting firm's attempt to document the history of race relations within the firm through the publication of a collection of oral histories. The research draws from the sociology of memory and recent scholarship on individual and collective memory in South Africa to analyze the firm's account of its experiences in making the transition from Apartheid to a multiracial democracy. The analysis finds that the firm's portrayal of its history reflects a narrative of reconciliation and redemption that minimizes the deep social and economic divisions that characterize South Africa's past, their relevance to accounting history, and the continuing salience of race to employment in public accounting.

Keywords: *Apartheid; collective memory; memory; oral history; public accounting; racism; South Africa*

The sufferings of the Middle Generations are only whispered. It is because of the insistence: Forget the past. Don't only forgive it. Forget it as well. The past did not happen. You only dreamt it. It is a figment of your rich collective imagination. It did not happen. Banish your memory. It is a sin to have a memory. There is virtue in amnesia. The past. It did not happen. It did not happen. It did not happen.

[White friends] think that memory is being used to torment them for the sins of their fathers. Sins committed in good faith. Zakes Mda (2000, p.137)

How is collective memory formed? Who decides what is remembered, whose heroism is extolled and whose ignominy is elided? Does the commemoration of historical events preserve memory, or encourage selective memory as a form of forgetting? These questions have recently and increasingly been of concern to accounting historians as constructivist social theories and critical historiography have reminded us that in commemorating the past we become engaged in the process of socially constructing history and collective memory. This memory construction shapes the notions of fairness and equality that underlie the development of future institutions and, therefore, plays a central role in the development of more just societies. We take up these issues in a sensitive and controversial context: the history of black accountants within a majority-white chartered accountancy firm in South Africa before and during the transition from Apartheid.

The quotation that begins this article is from a contemporary South African novel, which, as does this article, examines the role of memory in that country. The character's friends want the past to remain in the past because it is not to their advantage that South Africans of color remember the oppression perpetrated by whites under Apartheid. The struggle over memory, forgetting, recounting, and presenting are currently important, ubiquitous subjects across South African society (for example, Nuttall & Coetzee, 1998; Mda, 2000; Coombes, 2003; Eprile, 2004; Van Niekerk, 2004; Dubin, 2005, 2006). This article takes these pressing concerns and applies them to the accounting profession by examining an instance of a South African public accounting firm's choice to record its experience in making the transition from an all-white firm to a more diverse one. We examine the firm's construction of its history and reflect on it through the lens of contemporary research on memory and forgetting.

In 2004, one of the major public accounting firms in South Africa published an edited collection of oral histories entitled *Experiences in Transformation: Work in Progress* (Schneider & Westoll, 2004; hereinafter, *Transformation*) describing the experiences the firm had in "transformation" – that is, changing from a virtually all-white firm to one that included professional employees from those non-white groups that constitute the majority of the South African population: "blacks", "Coloureds", and "Indians".¹ Those interviewed include some of the people of color who were among the first of their groups to work in major public accounting firms in South Africa, as well as several white partners who played a role in the firm's "transformation".

To our knowledge, this is the first time that an accounting firm has voluntarily provided a recounting of a "difficult past" through the medium of oral history. While firms are often called upon to testify in court about their actions, other difficult pasts, as suggested by Mda, are usually suppressed or evaded. We were particularly intrigued by *Transformation* because we encountered this book while working on our own oral history of black chartered accountants (CAs) in South Africa (Hammond *et al.*, 2006). This contribution builds on our previous work, which explores the experiences of black CAs within the political, economic, and social context of South African history over the last quarter of the twentieth century. The two works unearthed many similar stories, but the tone, emphasis, and overall conclusions were significantly different, raising questions about the role of constructivism in the writing of history and the conditions that shape the formation of individual and collective memory.

This article contributes to the accounting history literature by drawing from the sociological literature on memory and forgetting (De Kok, 1998; Nuttall, 1998; Vinitzky-Seroussi, 2002) in order to provide a theoretical framework for interpreting the oral histories presented in the book, *Transformation*. Vinitzky-Seroussi's (2002) general framework for understanding how historical commemorations reflect the social milieu in which they are constructed, together with recent sociological scholarship on individual and collective memory in South Africa, specifically, provide a rich theoretical context for interpreting the oral histories. Our analysis of *Transformation* suggests that the accounting firm's portrayal of its history is a partial and fragmented view of the past that reflects the narrative of reconciliation and redemption that characterized South Africa's Truth and Reconciliation Commission's (TRC) approach to dealing with that country's difficult past. Moreover, like the TRC, *Transformation's* focus on individual stories of heroism and redemption has the potential to minimize the deep social and economic divisions that characterize South Africa's Apartheid past and the continuing relevance of these divisions to life in the "New South Africa". As such, the book's selective memories constitute a form of forgetting. The concluding section of this article discusses the relevance of the findings to critical historiography and the writing of oral history.

The Truth and Reconciliation Commission

South Africa provides a particularly rich context in which to study public or collective memory, because of both its recent horrific past and the way the country has chosen to deal with that past. Colonialism followed by decades of legally enforced racial segregation (Apartheid), which completely controlled work opportunities for non-white South Africans and virtually guaranteed lives of low wages and menial, manual work were only recently ended in 1994 with the first democratic elections in the country. The persecution of those who opposed the Apartheid regime was

intense, including torture, murder, banishment, and decades of incarceration for many of the leaders of the African National Congress (ANC) as well as other groups that resisted the oppression of the majority of the population.

As in the title of the book we explore, the term “transformation” has been used widely in South Africa for over a decade, as the country tries to come to terms with the horrors of its past and begin anew, in what is often called the “New South Africa”. One major turning point in the transformation was the decision of how to handle all of those who had committed crimes under the previous regime. The ANC and other opponents of Apartheid had broken many of the repressive laws of the old South Africa; some had perpetrated violence against the oppressors as well as against those perceived to be cooperating with the system. The white regime repeatedly and continuously committed crimes against humanity with the beatings, torture, and cruelty that police and others inflicted on the population. An overarching question of transformation became: How should South Africa best handle the past atrocities and crimes? Many wanted to ignore the past, as suggested in the Mda quote, and begin the new democracy as if the country’s past was irrelevant. Others argued that the past had led inexorably to the current divides in power and participation in society and, therefore, insisted that it was impossible to sweep the past under the rug.

The controversial solution was the development of the TRC. The widely hailed peaceful (relative to expectations) transformation to democracy came about partly because the ruling National Party persuaded the ANC to agree that there would be no widespread prosecution of white leaders and jailers for crimes against humanity (De Kok, 1998). Instead, the TRC provided the opportunity for victims and perpetrators to publicly speak about their experiences. Those who were found to be acting in the course of trying to achieve a political objective were given immunity for their crimes (Holiday, 1998; Krog, 1998; Reid & Hoffman, 1999).

Because of the intense international interest in South Africa’s regime, its TRC is now the most well known such commission in the world. However, it was not the first: it was modeled on similar commissions that dealt with atrocities in South America (for example, Conadep, 1986; Coombes, 2003). Various countries have dealt with collective memories of difficult pasts in different ways, and because we see the publication of *Transformation* as consistent with the South African TRC approach to remembrance and reconciliation, it is instructive to explore some of the options chosen by other countries.

Alternatives to truth and reconciliation

South Africa is not, of course, the only country that has had to decide how to deal with a difficult past. Over the past century, settlements over difficult pasts have been negotiated or imposed in a host of countries, including Argentina, Cambodia, Canada, Chile, East Timor, Ethiopia, Kosovo, Mexico, and Sierra Leone (Conadep, 1986;

Becker, 2002; Mathews, 2004; Mydans, 2005; Thakur, 2005; Krauss, 2006; Thompson, 2006). Currently, the media is replete with discussions of how atrocities in Darfur and Iraq should be recognized, resisted, and remembered. The twentieth century's most analyzed "difficult past", however, is the Holocaust, which has prompted many academic inquiries into the role of memory, the meaning of collective memory, and the authority of individual voices (for example, Friedlander, 1993; Stein, 2006).

While the Nuremberg Trials are so etched in memory that they seemed to have been almost inevitable, more recently countries dealing with difficult pasts engage in debates on whether it is better for national reconciliation to have a TRC-like approach, or whether justice demands legal trials to prosecute and punish the oppressors. The choice largely depends on power relations between the oppressed and the perpetrators at the time of the transformation.

When the perpetrators remain in power after the atrocities, of course, some countries do not make any effort to come to terms with their pasts. For example, in China, it is against the law to publicly discuss the atrocities accompanying the repression of the late-1980s democracy movement associated with Tiananmen Square. In Algeria, recognition of the toll of military death squads, which killed over 100,000 people in the 1990s is outlawed: a convent was forced to take down portraits of seven monks who had been beheaded. An Algerian woman's comment is reminiscent of the Mda quotation: "We don't have the right to talk about these things anymore. They want people to forget" (Smith, 2006).

When a change in power occurs, atrocities are more likely to be remembered, but the forms of remembrance and methods of settlement can vary considerably. In the more recent but also highly publicized case of Rwanda, a change in power led to a response to the past that was very different from the South African TRC approach. In the aftermath of the genocide of the mid-1990s, in which almost one million Tutsi Rwandans were massacred by the Hutu majority, debates over how to handle this history have dragged out for over a decade. A strong sense of the need for retribution may have been bolstered by the Tutsi domination of the post-massacre government. The decision was made to hold tribunals rather than to adopt a TRC-style approach, though former South African Anglican Archbishop Desmond Tutu and others encouraged Rwanda to follow South Africa's lead. While the development of the International Criminal Tribunal for Rwanda sent a signal that justice, not reconciliation, was the most important objective following the massacres, justice is slow in coming because tens of thousands of alleged perpetrators were imprisoned in abysmal conditions for years without trial (Cobban, 2002).² The country recently sped up the process by transferring some of the cases to *gacaca* – traditional village system – courts (Mathews, 2004; Wallis, 2004; Kromer, 2005).

In both Rwanda and South Africa the publicly expressed goal is to deal with the past in order to rebuild the country. Moreover, in both cases, mass participation, either in the form of direct participation in atrocities or indirect complicity with

Apartheid, made the role of forgiveness and forward movement more challenging. As Archbishop Desmond Tutu, the chair of the TRC, stated at its conclusion, “Having faced it, let us close the door on the past, not to forget it, but so that it doesn’t imprison us” (Reid & Hoffman, 1999). Tutu’s emphasis on forgiveness over justice came under criticism from several quarters, including families of many of the victims of Apartheid violence (Holiday, 1998). However, Tutu asserted that the TRC had roots both in Christian notions of forgiveness as well as traditional African emphases on community (Cobban, 2002).

Clearly, the approach to difficult histories varies dramatically, even in the few examples of post-World War II atrocities described earlier. Sometimes, when the powerful and perpetrating regime commits the atrocity and remains in power, an effort is made at imposing absolute silence. Sometimes the victims become the powerful – or are aligned with the powerful, such as after World War II – highly public trials are the result. Sometimes negotiated settlements intended to be in the best interest of the future of the country result, especially in recent decades, in truth commissions that seek to unearth a hitherto hidden history, record past atrocities so they are not forgotten and achieve closure on the past.

The book *Transformation* is a product of its historical place and time; as such, it reflects the social milieu of remembrance and reconciliation that characterized the South African TRC’s approach to dealing with its “difficult past”. The theme of remembering and moving forward, which runs through much of the book, is established in the preface, which reads:

While this collection of stories represents but a tiny aspect of the complex history of our country, it is important that we record our experiences. Every memory shared helps us remember where we have come from and strengthens us to move forward with courage and integrity.

Like South Africa as a whole, the accounting firm did not approach its history by imposing silence, or by demanding justice and restitution from those whites who refused, for decades, to hire black trainees, or to work with black trainees when a few were hired into the firm. Instead, the stories are told, it seems, as a way of both recognizing the past and, paraphrasing Tutu, closing the door on it. While *Transformation* seems to have been developed in the “New South Africa” spirit of the TRC, there are obviously some fundamental differences between the two approaches. One important difference is that, although the TRC did not bring the perpetrators of Apartheid to justice, it did draw widespread international attention to the worst horrors of the era (Krog, 1998). *Transformation*, in contrast, skims the surface of the impact of the era on major public accounting firms, and elides the more negative experiences of black South Africans who were endeavoring to become CAs.

The conciliatory approach adopted by the TRC – and mirrored by the editors of *Transformation* – has been the subject of much theoretical debate. In examining

the controversial decision in East Timor to grant full amnesty for the destruction of the island by retreating Indonesian forces, for example, Thakur (2005) asserts that peace and justice sometimes collide, and that many choose peace because “justice is backward-looking and can be divisive, and that peace is forward-looking and conciliatory”. Thakur argues that a truth-commission approach can put past traumas “firmly in the past”. In reality, though, it is not a matter of a simple choice between justice and peace, and the choice of pursuing a TRC-style approach neither guarantees peace, nor does it put events “firmly in the past”. In South Africa, the past is a constant part of the present, despite the admonition of many, especially in the white minority, who believe that forgetting is the best approach to building a stable future.³ Undeniably, as Mda underscored, it is in their interest to have the black majority – who are now in power politically – close the door on the abuse that the white minority inflicted for centuries.

The sociology of memory

Several accounting studies have examined the role of remembering and forgetting in accounting history, though we believe that this is the first to examine an accounting firm’s presentation of its own past (see Carnegie & Napier, 1996; Gaffikin, 1998; Miller *et al.*, 1991; Neu & T’Aerien, 2000). This article builds on previous analyses of studies using oral history (Parker, 1994; Hammond & Sikka, 1996; Arnold, 1998; McKeen & Richardson, 1998; Matthews, 2000; Hammond, 2002; Hammond *et al.*, 2006; Sian, 2006). Oral history’s chief contribution is to represent the voice of the oppressed and construct “history from below”, rather than constructing history from the viewpoint of the “victors” as is typically done (Hammond & Sikka, 1996; Dubin, 1999). Our study extends the oral history literature by drawing from the sociological literature on memory and forgetting to analyze the construction of collective memory. Rather than giving voice to the stories of one individual (for example Parker, 1994), or one social group (for example Hammond, 2002; Hammond *et al.*, 2006), we examine the role that individual recollections play in the social construction of collective memory and forgetting.

This article borrows part of its title from sociologist Vinitzky-Seroussi’s (2002) study of memorials to assassinated Prime Minister Ytzak Rabin in Israel. Since the assassination reflected deep schisms in Israel society, its commemoration was controversial.⁴ Because of controversies and social divisions, Rabin’s assassination was commemorated in multiple memorials that were held at different times and places and attended by opposing factions. Rather than uniting the opposing political groups, the Rabin memorials were fragmented and appealed to only one group at a time. Vinitzky-Seroussi points out that these various memorials create a “map of memory” – the portrayals were all different, but by examining the various commemorations a more complete picture could be developed.

Vinitzky-Seroussi (2002) examined other examples of commemoration, and found that some, including the Vietnam War Memorial in the USA, were less fragmented. Although there were strong divisions within the USA over the involvement in the war, the Vietnam War Memorial itself attracts both opponents and supporters of the war. She concludes that two types of commemorations are constructed in response to a divisive past: multivocal and fragmented. In a multivocal commemoration, such as the Vietnam War Memorial, one site is visited by disparate groups, each of which may derive its own meaning from it. In a fragmented commemoration, such as the Rabin memorials, there are multiple sites of commemoration and various groups (often based on race, gender, class, ideology or politics) gravitate to the site that best fits their own perspective. In Vinitzky-Seroussi's (2002, p.30) words, "fragmented commemoration consists of multiple times and spaces in which different discourses of the past are aimed at disparate audiences." Because we view the publication of *Transformation* as an attempt to commemorate (remember) a difficult history, Vinitzky-Seroussi's theoretical model of the conditions that will lead to one of the two styles of commemoration informs our study. She argues that a multivocal commemoration is more likely to emerge under three conditions: (1) when a society has a consensual political culture;⁵ (2) when the past event being commemorated is not considered a major influence on current events; and, (3) when those who have a stake in the way the memory is portrayed (the "agents of memory") have limited influence or power. When the opposite of these three conditions hold true, a fragmented commemoration is more likely.

Vinitzky-Seroussi's model is useful for analyzing collective memory within the South African context. Given her model, one would expect fragmented commemoration both within South African society in general and within the accounting profession specifically. First, South African political culture is far from consensual; despite the TRC approach to reconciliation, deep social fissures, ideological divisions, and economic inequities persist. These divisions have been perpetuated by the ANC's abandonment of the radical goal of economic transformation and adoption of neo-liberal market reforms, which, as Harvey argues, have led to "the predictable result that economic apartheid now broadly confirms the racial apartheid that preceded it" (Harvey, 2005, p.116). Second, the Apartheid past in South Africa is a strong determinant of the present. On the level of the accounting profession, the continuing relevance of the past to the present is evident in the fact that today only about two percent of all CAs are black (in a country that is 75 per cent black). The third criterion (that is, the presence or absence of powerful "agents of memory" who have a stake in the way memory is portrayed) is the most difficult to assess given changing relations of power within South Africa. While the white minority continues to wield tremendous economic power, the black majority now wields superior political power, and, as a result, increasing economic influence. The ANC's political control is a powerful determinant in ensuring that the atrocities of Apartheid are

not paved over in the cultural sector; thus, the state acts as a powerful "agent of memory" in South Africa (Dubin, 2006). At the accounting firm level, however, both economic and political power continue to lie in the hands of the white minority. Notwithstanding the promotion of a few people of color to leadership positions within the firms, the "agents of memory" within the major accounting firms, including those who conceived of and executed the publication of *Transformation*, represent the white minority who continue to dominate the South African accounting profession as they have throughout its history.⁶

In addition to proposing conditions that determine whether a commemoration will be multivocal or fragmented, Vinitzky-Seroussi (2002) also discusses the type of memorial that can be more successfully multivocal. She contends that often the narrower the context, the more likely it is to be acceptable to a wider audience. Therefore, memorials and other forms of commemoration that emphasize the individual rather than the event itself or the event's context are more likely to succeed in being multivocal. This can be dangerous, however, because that audience can be alienated when the focus on individuals elides sensitive social or political concerns. These observations raise the question of whether the use of oral history, which emphasizes individual memories, can appeal to a broad audience and thereby become a multivocal form of remembrance even within a social and political context (such as South Africa) that would otherwise be expected to produce fragmented remembrances. Or, whether, by focusing its gaze on individual stories, oral history elides important features of the past.

Research on memory in South Africa

As noted earlier, the examination of the Holocaust has generated extensive academic interest. Recent interest in South Africa, nonetheless, may be second only to the Holocaust in terms of examinations of the importance of memory and history (for example, Nuttall & Coetzee, 1998; Coombes, 2003; Dubin, 2005, 2006). History is so important to South Africa that its constitution specifically addresses its role. The preamble begins: "We the people of South Africa recognize the injustices of our past; honour those who suffered for justice and freedom in our land ... " (see Fagan, 1998 for an analysis). The field of memory studies in South Africa, moreover, is relatively new and therefore can be expected to flourish for decades as transformation in the country unfolds.

Those who examine the post-1994 role of memory in South Africa take a variety of positions. All acknowledge that there are many powerful South Africans who encourage putting the past behind and focusing on the future, as is indicated by the quote that begins this article. Some underscore the importance of remembering and documenting the history of the oppressed in order to destroy the lies that were disseminated during the Apartheid era (for example, Ndebele, 1998). Others warn

against over-idealization, and thus dehumanization, of those black people who were the victims of discrimination (Davison, 1998; Minkley and Rassool, 1998).

De Kok (1998) argues that the TRC, rather than creating an inclusive history, erases the “grand architecture” of Apartheid by reducing it to individual acts and therefore “promotes amnesia”. This amnesia serves the interest of elements within South Africa and in the international community, giving South Africa the appearance of a fresh start when in reality the structures put in place under Apartheid persist today in the form of institutionalized racism and “economic apartheid” (Harvey, 2005). Such social amnesia was promoted, nonetheless, in the interests of a peaceful transition to a non-apartheid future and because “[t]here is a strong impulse in the country, supported and sustained by the media, for a grand concluding narrative, which will accompany entry into a globalized economy and international interaction with the world” (De Kok, 1998, p.61; see also Fagan, 1998; Catchpole & Cooper, 1999).

In other scholarship on memory in South Africa, Nuttall (1998) examines the “structuring metaphors” that typify autobiographies in South Africa and shape both individual and collective memory. She finds that, in the late 1990s, the heroes of the struggle (including Nelson Mandela [Mandela, 1994]) often told redemptive stories of reconciliation and healing. Nuttall calls this “role model” autobiography, and states that this had formerly been most closely associated with African-American autobiography. This is in contrast to the autobiographical work that was done prior to the ending of Apartheid, in which leaders of the anti-apartheid struggle told stories that emphasized exile or death rather than redemption and reconciliation. Nuttall also found that in the post-1994 era, white South Africans commonly produce narratives with a distinctive arc. She refers to this archetype of autobiographical writing as the “confessional” mode in which the narrator attempts to distance him or herself from an “earlier, politically less enlightened version of the self” (Nuttall & Coetzee, 1998, p.6).

The sociology of memory and recent scholarship on memory in South Africa provide a framework for our exploration into the construction of collective memory within a South African public accounting firm. The following section of the article presents an analysis of the themes found in the book, *Transformation*, interpreted in the context of this literature. The analysis is followed by a discussion of the significance of the findings for understanding how collective memory is socially constructed, and the role of oral history in memory and forgetting.

Analysis

While there has been little research on the participation of people of color in the professions in South Africa, one notable exception is Pruitt’s (2002) study of black lawyers. Like Hammond *et al.* (2006), Pruitt interviewed black professionals to

examine their experiences in the transition from the Apartheid era. Her findings on the role of memory were intriguing, and consistent with the Mda quote that begins this article: she found that discussions of the past were typically discouraged. One of the lawyers she interviewed said, "Except for genuinely progressive persons ... no one acknowledges race. No one will speak critically of pre-1994. It is as if by ignoring it, they can pretend it never happened" (Pruitt, 2002, p.553). Another said, "In the post-1994 South Africa, only a brave few are willing to talk about race, even among blacks. If you raise issues of race, you are seen as a trouble-maker, taking us back to the old SA [South Africa], and we don't want to go there" (Pruitt, 2002, p.558).⁷

Given the silence generally imposed within professional firms, the decision by a major accounting firm to create a historical record of race relations within the firm based on the remembrances of individual participants is exceptional.⁸ We read *Transformation* after we had interviewed 38 black CAs in South Africa about their experiences as trainees in public accounting firms (Hammond *et al.*, 2006), and we were struck by the way *Transformation*, though also essentially an oral history contemporaneous with our study,⁹ portrayed the experiences of black CAs so starkly differently from the descriptions elicited in our interviews. As the following analysis shows, *Transformation* presents a redemptive narrative that constructs a partial and fragmented history of race relations within a South African public accounting firm.

There are several commonalities of fact in the two sets of narratives. Like our earlier study (Hammond *et al.*, 2006), *Transformation* acknowledges that prior to 1994 black people were rarely hired, that black people from private schools had better chances than did black applicants from public – especially township – schools,¹⁰ that Indians and Coloureds were preferred over blacks, that non-white employees were severely underutilized, and that transportation and accommodation were major hurdles to be overcome by the earliest people of color to work for the white-owned firms. Despite these similarities, however, the themes emphasized in *Transformation* contrast sharply with the stories recorded in our interviews. In De Kok's (1998, p.59) terminology, the narratives presented in *Transformation* reflected a "rhetoric of national catharsis" – a retelling of a difficult past in a way that purges the perpetrators of responsibility.

Two prominent themes emerged in *Transformation* that we did not find in our oral history project (Hammond *et al.*, 2006). First, *Transformation's* emphasis on the stories of those individuals who pioneered efforts to recruit and train people of color extols the firm's role in promoting diversity, and shifts the blame for discrimination away from the firm and on to external factors such as the Apartheid laws or client demands. Second, *Transformation* frequently employs narratives that admonish people of color against having a victim mentality or feeling a sense of entitlement; this shifts a share of the responsibility for overcoming discrimination to the victims. Our interviews with black CAs found no tendency on the part of

interviewees to exonerate the public accounting firms or extol their efforts to promote diversity. On the contrary, as documented in Hammond *et al.* (2006), our subjects were highly critical of the firms and the treatment they experienced while working in public accounting. Moreover, our research found no evidence to suggest that black trainees believe that their own feelings of victimization and entitlement posed a barrier to advancement.

Differences in the methodologies could account some for these differences. We are all white academics living outside South Africa (one of us is South African), while the interviews in *Transformation* were edited by two white employees of the firm. Our (38) interviewees were all black South Africans who worked in a variety of environments at the time of our interviews, though they virtually all had earned their certification through traineeships with major public accounting firms. *Transformation* is based on interviews with a more diverse set of individuals: 16 white (14 males), four Indian (all males), two Coloured (both male) and seven black South Africans (six males).¹¹ While most are still with the firm, some have retired or moved on to different employment. On average, our interviewees (whom we identified through their voluntary response to requests sent out on our behalf to all black CAs by the South African Institute of Chartered Accountants) were younger and held lower ranking positions;¹² *Transformation's* interviewees were primarily partners who led the firm's diversity efforts. We promised anonymity to our interviewees, while the interviews in *Transformation* are not anonymous. Finally, our narratives describe experiences of trainees working in a few different public accounting firms, including the firm that is the subject of *Transformation*, while the oral histories in *Transformation* relate experiences within a single firm.¹³

Admitting discrimination

One similarity between our work and *Transformation* is that the book includes narratives describing some of the most obvious forms of discrimination that occurred from the mid-1970s through the 1990s. Several of those who were interviewed in *Transformation*, both white and black, note that the few black employees who worked for the firm prior to the late 1990s were often underutilized. Difficulties with transportation, accommodations, and study facilities are also often described in the book.

Terry Lamont-Smith (*Transformation*, p.59), a white partner, is quoted as saying that prior to the first black clerk's admission to the firm in 1973, "resistance to bringing in a black trainee would have been gigantic". After a few black trainees were hired, he underscores the fact that some clients still did not welcome black auditors. While resistance by clients is a theme echoed in our interviews, our interviewees were more forthcoming in describing the patterns of racism that they encountered inside the public accounting firms themselves (Hammond *et al.*, 2006).

For example, one of our interviewees, NT,¹⁴ who worked at one of the largest firms in Johannesburg in the early 1990s, reported (for more stories from our interviewees see Hammond *et al.*, 2006):

It was rough ... And I mean it wasn't just me, it was all of us [black trainees] ... You just walked in there and you just felt totally out of place. That is really how you can sum it up. It was just a hostile environment ... From what type of audit jobs you get allocated to ... everything ... [Many of the white trainees had classmates or friends on the staff, but] ... I wasn't connected ... No one says “I want him in my job” that sort of thing. That was really how things were ... Yes, we really felt that this environment is tough ... You can't say deliberately or not but you were just excluded from what was happening around you ... You just felt really out of place ... The thing is, we knew, when I joined there were people there who were there before me and they would tell us about their experiences. We know for instance that partner XYZ has said he doesn't want blacks in his audits and that sort of thing ... And that was just how things operated ... We were organized into a forum for black trainees where we would meet about once a month, or whatever the case was and actually voice out what the issues were. But I mean, we did not really have the sense that something really concrete was going to come out of it ... Yes, and also, I mean, I think some of the partners were actually tasked with that responsibility. We just thought “how can you really allocate this thing to these people because these are some of the people we have major problems with.” So you know, basically that whole thing lost credibility in our eyes, because if I say “Bruce is the man I really think is blocking my progress and Bruce is the man who was put here to say “what are your concerns, how can I help you?” It really looked farcical to us ...

I think if I look at my situation, I would say relatively I got the exposure, but I think a lot of people really had a hard time. They really, really had a hard time ... There are people who left [before finishing articles] ... they were just overwhelmed by the sheer pressure of the environment.

In *Transformation*, John Mowat (p.18), a white partner who in the late 1970s headed a committee called the “BIC” for Blacks, Indians, and Coloureds, recounted the fact that his colleagues thought he was wasting the firm's time and money:

When I look back, I always marvel at how few of us whites can remember how apathetic we were. Now, of course, everyone is lining up to “kick the apartheid corpse” ... but in those days we would never have imagined the progress that the firm, and the country, have achieved ... Let's be honest – the average white male was conservative and racist.

Despite this admission, Mowat downplays the responsibility of the firm. First, he underscores today's success in promoting diversity within the firm. Second, he says that his colleagues, even in the early days, were “by no means obstructive”. This is belied by the fact that he goes on to note that the white managers, seniors, and partners in his office refused to include on their audits the few black trainees his committee had hired.

The impression left by Mowat that the days of resistance to including black employees on audits ended long ago is undermined by Lwazi Bam (p.181), a black employee of the firm who is interviewed later in the book. His comments are consistent with our finding that resistance to including people of color on audits continued throughout the 1990s. When Bam went on to describe another frustration he felt on the job, “corridor talk” that he believed undermined the reputation of many of the black staff, the interviewer steers him to a different interpretation. In the editor’s words, “Under questioning, though, Lwazi admits that corridor talk itself is influenced by the behaviour and performance of those it concerns and not so much by prejudice or preconceived ideas any more”.

The other major theme we found both in *Transformation* and in our own interviews is the belief that, since 1994, recruiting people of color has become a “business imperative”. Interpretations of the significance of this change, however, vary considerably. In our interviews, we found that many black CAs felt they have been used as window dressing to attract business and comply with government expectations so that the firm could win lucrative contracts. In *Transformation*, the “business imperative” seems to be used to emphasize that the firm no longer discriminates, because it cannot afford to in the current economy.¹⁵ For example, white partner Tim Store (p.31) says that by the late 1970s and early 1980s some members of the firm realized that the South African economy was unsustainable in its current form, and that economic pressure was leading the firm to start recruiting blacks.

Externalizing blame

Transformation places responsibility for discrimination on Apartheid laws and clients’ demands, and minimizes the role of racism on the part of the firm or its employees. White partner John Massey (p.15) acknowledged that hiring black people simply was not a priority in the early 1980s – he notes that people in the firm “paid only lip service” to the idea. But again the firm’s responsibility is downplayed: he says that this was because it was too logistically difficult, because blacks were restricted (by Apartheid laws) to certain living areas and had no opportunity to study or to commute to the firm’s offices and clients.

Often, too, blame was placed on clients, but seldom on white partners or colleagues within the firm. White partner Terry Lamont-Smith (p.59) notes that when the first black clerk was hired, few clients would accept him on their jobs, so the firm had no choice but to leave him idle, explaining, “Corporate South Africa was a huge, amorphous monolith that dictated the business environment”.

Another white partner, Doug Wallace (p.49) said that when he moved (in about 1980) from the Zimbabwe office of the firm to the Johannesburg office, he was surprised to find that clients would not tolerate black staff. “There were

embarrassing and hurtful issues like teacups and what toilets our black staff could use. Fortunately, this unpleasant period was a fairly short one because our practice management eventually refused to [accept these clients’ demands]”. In contrast, many of our interviewees indicate that the firms’ practice of checking with their clients before including a black clerk on an audit continued throughout the 1980s and into the 1990s (see Hammond *et al.* [2006] for examples.)

A few white partners interviewed in *Transformation* acknowledge the difficulties arising from lack of cooperation within the firm. Mike Rippon (p.75) says that his colleagues would agree to develop black staff, but he found that the three black clerks in his office were always working on his own jobs and that other partners would not include them in their audits. Tim Store (p.31) also noted that it was hard to keep black employees busy, but says that resistance among firm members, “was a subliminal thing – never explicit – emanating, I believe, more from set ways and habits than actual racism”.¹⁶ He went on to say that these habits arose from the broader system rather than being the responsibility of the partners themselves. As De Kok (1998) suggests, the repetition of this notion that discrimination was the fault of clients or the broader system, but not the firm itself, is a form of enforced forgetting.

In our interviews, while many black South African clerks stated that clients were discriminatory, most repeatedly attributed responsibility for their underutilization to the firms themselves. For example, SP worked in a major firm in the mid-1990s in Johannesburg. She reported:

You will find some white clerks [at the same level] but the treatment is still not the same. I think the perception is that a white person’s cleverer than a black person. That’s my assumption because you won’t be given an opportunity as much as a white clerk is given, and of course, [we were not given the opportunity of] running jobs, for you as a black clerk, you must always be reporting to a white clerk.

Black interviewees in *Transformation* also told stories of encountering barriers but interpreted them in a manner favorable to the firm. Israel Skosana (p.25), like many of those we interviewed for our work, describes many of the barriers that he faced. Because he lived in a township near Pretoria, where the work environment was predominantly Afrikaans,¹⁷ he was unwelcome by the firm’s clients in that area, so the firm based him in Johannesburg, 75 kilometres away from the home to which he was legally restricted. He says that, “their clients would just not have it”. Because of poor public transportation options, he had a four-hour commute to work each way, each day. Although he, like those we interviewed, says that it was hard to get the firm’s staff to include him in their work, his narrative is uncharacteristic of our interviews in that he deflects the responsibility:

The environment was challenging – no doubt about that. But though the business milieu was predominantly white, there were not racial issues in the office. The attitude was “let’s just get the work done” but consequently there was also

little socialization. I gained good experience on the auditing side and went through the normal challenges related to exposure. Initially, though, I spent more time being unplanned because seniors didn't feel comfortable picking blacks on their team. Certainly it could have been better, but in the context of the time I enjoyed quite a lot of support and worked on some good audits.

Skosana also shares a story of how a client would not let him see the account books, and says that an Indian senior at the firm backed him up. While we found that several of the black CAs we interviewed were appreciative of mentoring by professors or firm members, overall, *Transformation* emphasizes a much stronger theme of appreciation for the firm itself. After Skosana's story, the author editorializes, "Israel reflects with deep appreciation on the support [the firm] provided throughout his career". Similarly, white partner Tim Store (p.31) says that when he visited black universities to recruit students in 1977, "There was always much amazement that a prestigious firm ... would be visiting universities to seek black recruits".

A more typical response from our own oral history project came from SH, who worked in the early 1990s for the firm that published *Transformation*. SH fortunate that he had a mentor within the firm who encouraged and facilitated his academic success, but his perspective on the treatment of black South Africans by the firm is different from those reflected in *Transformation*:

[N]ot very much emphasis was put on training [black employees], because they will train someone heavily if they are going to pass the board exam but they take it for granted that "this black African guy won't pass the Board exam." ... [W]e started at the same level, I think, with the white guys who joined the same year, but yes ... the promotions, they move faster, you sit there ...

In most cases I would say it was a colour issue ... [S]ometimes you pass your Board exam, and automatically you get the promotion. Sometimes, some white guys were struggling to try to pass a board exam but they still get these promotions ... [I]n my first year, I had to move boxes to the archives – I had come to do articles, but I mean they say "These are old files, you have to take to the archives." Your white colleague is probably getting training and then after six months he's promoted, and you say, "but how could I have been promoted? I didn't do anything much this month."

As Nuttall (1998) notes, white autobiography in post-apartheid South Africa follows a "redemptive" arc, referring to earlier "less enlightened" selves, but not to intentional exclusion. This is quite striking in *Transformation*, where many of the white partners speak of earlier ignorance, but seldom of antipathy. For example, Terry Lamont-Smith (p.9):

... smiles as he recalls his student days, "I was so naïve in those times – mind you" he qualifies the statement, "us whites all were, really idealistic, sheltered, and completely unaware of the harsh realities imposed by the political climate."

Mike Jarvis (p.219) likewise says that when he joined the firm in 1987, "At that time of course there was absolutely no awareness of the black/white situation

amongst us whites. There was not the slightest thought that it could be necessary or even advisable to develop blacks”. This was at the height of international anti-apartheid pressure, 11 years after the Soweto Uprising, and 27 years after the Sharpeville Massacre. Trevor Brown (p.131) also describes himself as ignorant because the Apartheid system “had ensured that contact between white and black was minimal and most whites were quite unaware of the extent and repercussions of Apartheid and its effect on people of colour”. In fact, contact between whites and blacks was pervasive: the vast majority of whites, who were concentrated in the top 20 per cent of the income distribution, employed black workers in their own homes to do cleaning, cooking, and gardening. Moreover, the squalid miles of tracts of black housing are apparent from any road leading into South Africa’s major cities (Lelyveld, 1985; Wilkerson, 1994; Seekings & Natrass, 2005).

While these pleas of ignorance are highly implausible, they reflect the archetypical redemptive story (Nuttall, 1998). All of these men say that now that they are aware of the issues: they understand the importance of increasing black hires. Further minimizing the importance of race in the South African economy and political system, in describing changes within the firm, several people interviewed in *Transformation* note that discrimination also occurred against Jews, Afrikaners, and women during earlier eras (for example, Lamont-Smith, Mowat, and Brown). The implication is that race relations in South Africa were on par with diversity issues faced by firms in other countries. The horrors of the Apartheid system and its continuing legacy in the form of institutionalized racism are, thus, erased as the firm celebrates its growth in diversity and open-mindedness.

Admonitions against victim mentality or entitlement

“Putting the past in the past” is a persistent theme in advice that’s given in *Transformation* to new employees. Several of the *Transformation’s* interviewees suggest that limitation to the advancement of people of color within the firm is a matter of attitude, rather than individual or institutional racism. Employees are admonished to put the past in the past and not to expect restitution for past wrongs. Blame is again externalized as a share of responsibility is transferred to the victims of Apartheid themselves. Osman Arbee (p.109), an Indian partner who left the firm in 2004, tells young people not to have a “victim mentality” or to feel that “everyone owes you something”. Richard Dunne, a white partner, says that “(w)hilst we need to be sensitive to the inequalities of the past, we cannot afford to encourage a tendency to think that skin colour will continue to entitle one to premiums or special consideration. Promotions ... come as the ... result of work ... not as handouts!”

Despite the fact that Trushar Kalan (p.137), an Indian partner, reported having been taken off a major client due to his race, he advises that new hires take responsibility for others’ attitudes, “We must create a positive impression on all our

colleagues. It is how we behave that will breach those barriers of misconception and misunderstanding”. At the firm, “I never felt racism to be an issue, because I simply never allowed it to get in the way ...”. His absolution of the firm of any responsibility seems inconsistent with his experiences:

I keep saying today to the young guys ... we worked almost twice as hard as our white counterparts, putting more time and effort into our work ... We demonstrated our competence, we worked for and earned our colleagues’ respect and trust. You can’t expect that kind of treatment just on the basis of some misplaced idea that the world owes you something – it doesn’t ... Certainly the times were such that on occasion would have just that niggly feeling at the back of your mind that you might be kept back because of your colour. But I must say in all honesty that that never happened at [the firm]. They have always recognized and rewarded competence.

He attributes the absence of other black or Indian accountants in the firm to the fact that “people did not take up what was offered”. He (and the editors) do not acknowledge any inconsistency in having to “work almost twice as hard” and thinking that the firm was and is fair.

The major theme of the interview with Vassi Naidoo (p.99), an Indian who became managing partner of the firm’s Durban office and ultimately of the South African firm as a whole, was to eschew special treatment for people of color.

You must get off your butt and achieve things for yourself – don’t sit back. This is a message I would like to convey to anyone in the firm who hopes for special recognition simply by virtue of being a minority. The world does not owe you a living. There has never been a culture of entitlement within this firm and I trust there never will be.

Futhi Mtoba (p.159), the only black woman to be included in *Transformation*,¹⁸ in contrast, does not admonish blacks not to expect a handout. Her recommendation is more nuanced:

We all need to remember and understand that sometimes tensions arise in a business environment – no matter where you are in the world – and we just need to learn how to deal with them and keep going. The fundamental problem in South Africa, of course, is that racial differences were legislated. The challenge for us, therefore, is to overcome the legacy of the past and to be mindful of not jumping to conclusions, whether it be about perceived racism or using the race card. We need to practice a bit of introspection and learn from our own mistakes. Develop a sense of humour – it’s one of the best ways to deal with these issues. Focus on your own goals and objectives and don’t allow yourself to be distracted by petty things.

While her recommendation is more nuanced and acknowledging of history in a deeper way than the others, the editors of the book emphasize her less controversial comments when they extract the final two sentences of this quote (the instruction to have a sense of humor) and display it prominently below her photo.

This again places emphasis on individuals' attitudes and their own responsibility for success or failure within the firm.

Even more noticeable to us was the frequent equating of black attitudes to white attitudes. Several of the people of color in *Transformation* are described as having to overcome their prejudices towards whites. Edick Lehapa (p.123), the first black South African to become a partner at the firm, downplays the power inequalities by saying that "I believe that all of us have prejudices as people". The editors note that, "he smiles almost apologetically". Lwasi Bam's interview also reflects the seemingly equal balance between the pressures felt by white and by blacks.

"In '94 there was still the old hangover of the master/servant relationship and it was unnerving suddenly to operate with whites as equals." Then his face lights up as he makes the observation "It was unnerving for whites too! ... You don't have to have a racist bone in your body, but if you are used to one way of interacting with and relating to people and then you are suddenly plunged into a world of different demands, your behaviour is awkward." (p.184)

In this sense, the authors seem to equate the overcoming of prejudice by white CAs as paralleled by an equally compelling need for black CAs to overcome their prejudice. This seems to imply that power plays no role in prejudice. Although during the course of our interviews several interviewees acknowledged that white people, either teachers or firm employees, helped them to overcome the barriers to becoming a chartered accountant, we did not find any black CAs who identified their own prejudice against whites as being a barrier to success. In contrast, this is a common theme in *Transformation*. For example, Ignatius Schoole (p.83), is described as:

A man of quick intelligence, he assesses situations swiftly, but has the rare and remarkable capacity to stand back and look at himself, to analyse and reassess. This capacity has not come easily, resulting from painful experiences that have challenged his philosophy and his personal approach to life, compelling him to change views that were integral to his being.

Schoole is quoted saying that he had an Afrikaner professor who helped him out, and that "I had to do all kinds of mental acrobatics to explain him and his behaviour away so that I wouldn't have to change my mind and my ideas about people". After two more stories about whites in the firm that Schoole was surprised to find were supportive and likeable, the authors append, "Ignatius laughs at his own prejudices, poking fun at the earnest young bigot he was". The primary theme of this interview is how misguided Schoole was in thinking that white people were obstructing his career.

Overall, *Transformation* minimizes the deep social and economic divisions created by South Africa's Apartheid past and the continuing relevance of that past to the present. The reminders of prejudice against Afrikaners, Jews and women, the admonitions that the barriers that people of color face are their own responsibility

to overcome, the “role model” success stories of people of color and the “redemptive” descriptions of firm’s inexorable progress towards integration are all evidence of this. By focusing on individual stories of triumph and redemption, *Transformation* elides any discussion of racism’s continuing relevance in the lives of South Africa’s majority population or the deep structural and class inequities that continue to limit economic opportunities for the majority of the population.

In addition, *Transformation* avoids any discussion of aggregate information that would reveal how starkly unrepresentative the accounting profession is of the general population. The population of South Africa has been over 75 per cent black and less than 15 per cent white for decades (with the remaining people mostly Coloureds and Indians), until 1976 there were no black CAs in the country, and by the end of the millennium only about two per cent of South African CAs were black. On the aggregate level, most South Africans of color remain economically and educationally disadvantaged, unemployment rates persist at close to 50 per cent, housing is abysmal, and the rate of HIV infection is among the highest in the world. *Transformation*, as its title implies, emphasizes progress and individual stories of “redemption” and excludes aggregate data that would expose Apartheid’s continuing legacy within the profession and the country as a whole.

Critical voices in *Transformation*

Transformation was written by a firm that is reputed to be one of the most progressive firms in South Africa with respect to the recruitment and training of people of color. While overall the book emphasizes the firm’s early and continuing efforts to integrate the firm and stresses the themes of reconciliation and progress, it also includes a few critical voices. One exceptional account by Andrew Mackie (p.227), a white partner, sheds new light on the discriminatory treatment experienced by black South African CAs within the firm. Mackie (p.228) admits that in the 1990s, he often encountered negative stereotypes in meetings with the firm’s managers; for example, managers joked that they could solve the problem of underutilization by taking the black staff home to do garden work.

Mackie (p.227) is also unusual in acknowledging the impact that history has on present conditions in the industry. Far from admonishing blacks not to have a victim mentality, Mackie says that black people “had been systematically excluded from every facet of normal life. We now asked them to be included and to behave as though there never had been a problem and there weren’t any now”. Similarly, another white partner, Charles Godfrey (p.165) while placing most of the blame on the larger structure of Apartheid, makes the rare statement that the firm itself “needed to take responsibility for fixing the problems created by our past”.

Jeff Van Rooyen (p.151), one of the first Coloured CAs in South Africa who was briefly a partner with the firm but who had moved on at the time of his interview for

Transformation, pointed out that much of the transformation work done by the firm in the 1990s had fallen on his shoulders. While in our interviews we found many black CAs who felt they had to take on leadership in hiring other black accountants if black accountants were to be hired, Van Rooyen is the only interviewee to make this statement in *Transformation*. Instead, the general theme in the book is that white partners and staff led the charge for transformation.

Tim Store (p.31), a white partner, was exceptional in attributing responsibility to his colleagues at the firm for discrimination, "Sadly, more than legal, political, or logistical barriers, it was people's attitudes which created the most daunting obstacles". He notes that the majority of the firm was not supportive of his efforts. But despite his clear statement that attitudes were the worst barrier, the authors editorialize, "Tim points out that it wasn't just the attitudes of partners, staff and clients that caused obstacles, but the legal and bureaucratic requirements", such as passes for work, accommodations, transport, and study facilities. Store himself notes that the firm's leaders had "always been pioneers in this area – and I believe we can continue to set benchmarks for the rest of South Africa to follow".

Futhi Mtoba (p.159) is more explicitly critical of the illusion of continual progress portrayed by the others interviewed:

In a way in those early 90s, people's attitudes towards black advancement were more tolerant and supportive than I think they are now. It really didn't affect the majority within the firm and didn't threaten their status quo. Now I think there is more a sense of resistance because people feel that increasing numbers of blacks will damage their own possibilities – their comfort zones are being endangered. In those days they were more supportive and didn't question or worry about it, because it was simply not an issue in the immediate activities.

Mtoba's comments indicate that attitudes within the firm toward black advancement became less tolerant in the 2000s than they were in the 1990s.

Discussion

Because history is a social construction, it can reveal as much about the present as the past. As the literature on the sociology of memory and recent scholarship on memory in South Africa suggests, *Transformation* reflects the social milieu in which the book was created. By commemorating the firm's progress and those individuals who pioneered early efforts to recruit and train people of color into the firm, *Transformation* echoes the discourse of remembrance and reconciliation modeled by the TRC approach. The individual oral histories in *Transformation* follow the typical narrative patterns identified by Nuttall: redemptive "role model" stories are told by people of color, whereas the stories of white employees often describe their process of enlightenment. Taken as a whole the collection of oral histories in *Transformation* can be read as a "grand concluding narrative" (De Kok, 1998) – an attempt to put

the past behind and start anew by acknowledging a difficult past while extolling the firm's progress toward rectifying past wrongs and encouraging the transition to a multiracial firm.

While the theme of remembrance and reconciliation undoubtedly plays a significant role in constructing collective memory in South Africa, the literature suggests that it may give rise to partial and fragmented accounts of the past. Vinitzky-Seroussi's (2002) theoretical model of the social and political conditions giving rise to multivocal versus fragmented forms of remembrance and commemoration suggests that in the South African context, which is characterized by a conflictual political culture, continuing relevance of the past to the present, and powerful "agents of memory", commemorations and remembrances are likely to be fragmented across space and time with difference discourses appealing to different factions and social groups. The stark contrast between the conciliatory themes in *Transformation's* narratives and the less conciliatory voices heard in our interviews (Hammond *et al.*, 2006) indicate that remembrances within South African public accounting firms are fragmented, with different groups and individuals adopting different discourses in different settings.

When interviewed for *Transformation*, high ranking partners (both white and non-white) who were responsible for promoting diversity programs within the firm adopted the rhetoric of reconciliation and progress, while our interviewees (who were all black, generally younger and lower ranking) voiced far more critical accounts of the racism (past and present) that they experienced while working for South African public accounting firms. These disparities suggest that remembrances of the accounting firm's role in *Transformation* are not only fragmented, but also that the past cannot so easily be put in to rest. The grand concluding narrative of *Transformation* – one that remembers the past and symbolically closes the door on it – is not meaningful to all who work in the South African accounting profession. Thus, at best *Transformation* represents only one piece in a "memory map", a partial remembrance of a difficult past that appeals to some participants, but does not reflect the diversity of viewpoints within South African accounting firms.

Transformation is arguably an attempt to create a multivocal form of remembrance; one which people of color could take pride in (for example, the success of Ignatius Schoole, Vassi Naidoo, Futhi Mtoba), but that also the white members of the firm could see as a redemptive story. Oral history is a conducive medium for achieving this end since its narrow focus of individual stories is generally acceptable to a wider audience. As Vinitzky-Seroussi (2002) observes, however, narrowly focused commemorations risk alienating a broader audience if they appear to elide significant social and political concerns. This risk is apparent in *Transformation*, which obscures the public accounting firms' complicity with the Apartheid past and minimizes the continuing relevance of South Africa's past to the present in the form of institutionalized racism and economic apartheid (Harvey, 2005). As a result, *Transformation's*

attempt at remembrance and reconciliation obscures as much history as it reveals. Although *Transformation* aims to preserve memories of a difficult past, its silences encourage forgetting. Rather than creating an inclusive history, *Transformation*, like the Truth and Reconciliation process, “erases the grand architecture of Apartheid” by reducing it to individual stories of heroism and redemption, and as such promotes a kind of “amnesia” (De Kok, 1998).

Our study has several limitations. First, because we do not have access to the unedited interviews used in writing *Transformation*, we are unable to determine whether or to what extent the observed differences between *Transformation* and our oral history project are due to the way in which the interviews were edited prior to their publication. Second, we cannot assess the extent to which disparities are due to differences in methodology, including interview formats and the granting of anonymity. Third, we cannot know with certainty whether and how differences in the demographic composition of the two groups of people interviewed in our study and in *Transformation* (that is, differences in race, gender, class, employment history or rank) affected the results. Finally, we did not interview the authors of *Transformation* and made no attempt to access their own, or the firm’s, motivations in writing the book. Nonetheless, these limitations do not deflect from our point, which is that *Transformation* presents a partial and fragmented remembrance of race relations within South African accounting firms during the transition from Apartheid.

This research has relevance for critical historiography and the uses of oral history. Our analysis of *Transformation* suggests that oral history’s radical potential to construct “history from below” by giving voice to the oppressed can be lost if the narratives are not grounded in an analysis of the roots of oppression. *Transformation*’s use of oral history did allow some critical voices to be heard that might not have been represented if the firm had chosen to write a traditional historical account of its past. Nonetheless, by presenting individual narratives in the absence of a discussion of the social and economic roots of Apartheid, the legacy of colonialism and British capital’s complicity with Apartheid, the relationship between racism and capitalism, and the continuing social and economic inequities that divide South African society, the oral histories compiled in *Transformation* do not disrupt the status quo in any meaningful way. The silences in *Transformation* underscore the need for a critical oral history that not only aims to give voice to the perspectives of the less powerful, but also to reveal the social and economic conditions that produce and perpetuate unequal relations of power and social injustice.

Notes

1. Racial categories are themselves socially constructed (Annisette, 2003). In this article, we use the categories “white”, “black”, “Coloured” and “Indian” as they were defined under Apartheid laws. Our intent is not to essentialize these arbitrary

social categories, but rather to recognize that the racial categories as defined under Apartheid continue to have significant social, economic and occupational impacts that are relevant to our analysis.

2. In Rwanda, an estimated 50,000 people were arrested and jailed for participating in massacres.
3. The black ANC leadership also might like to forget its anti-capitalist past (see also Catchpole & Cooper, 1999). While black wealth has grown, the vast majority of that increase has gone to the top fifth of black households (Bertelsen, 1998). That top fifth of the black population includes the black CAs who are the subject of this study.
4. Rabin was considered a peace-seeker; the subsequent government, which created many of the memorials, was more hard line. The matter was complicated by the fact that Rabin's assassin was a right-wing Israeli who disapproved of the concessions Rabin made in his peace efforts.
5. Vinitzky-Seroussi (2002) asserts that the US political culture is more consensual than is Israeli culture. While this is a contestable proposition, further analysis is beyond the scope of this article.
6. Public accounting in South Africa has historically been dominated by British, rather than Afrikaner, capital (Hammond *et al.*, 2006).
7. This reluctance to discuss or reflect on the past is also common outside of the professions. Bertelsen (1998, p.226) shows that even milk advertisements encourage forgetting. In an advertisement run nationally before the elections of 1994, a milk producer ran a print ad showing spilled milk. The milk is in the shape of an "X", such as one that would be used in the ballot box. The accompanying text says, "Why cry over spilled milk, when we can build a healthy nation. The past is just that ... past ... It's the future that's important".
8. Notwithstanding significant cultural differences, the publication of *Transformation* is somewhat analogous to Japan Airline's (JAL) recent decision to build a museum to commemorate the crash of one of its planes in 1985. Although the airline industry generally strives to keep the past record of airline disasters hidden from view, JAL responded to a series of recent safety violations by building the museum purportedly to emphasize the importance of safety to its employees and to restore its reputation by convincing the public of its serious concern for safety (Stanley, 2006). The publication of *Transformation* similarly commemorates a difficult past in a way that purges past wrongdoings and establishes its reputation in the "New South African" marketplace as a firm that is serious about hiring and training people of color.
9. Our interviews were conducted in 2000 and 2002, while *Transformation* was published in 2004.
10. Under Apartheid, the race-based differences in educational opportunity denied most black South Africans basic education in math, science, and other subjects designed to help prepare students for professional positions (for analyses of education

under Apartheid see Magona, 1998; Abdi, 2002; Fiske & Ladd, 2004; Hammond et al., 2006).

11. *Transformation* includes photos of those profiled and the text generally refers to the racial classification of the interviewees without reference to the way racial categories are socially constructed (see note 1). Notably, the two white women interviewed work in Human Resources, whereas the only woman of color to be interviewed was about to become the chairperson of the firm's South African operations.
12. For more information on the demographics of our interviewees, see Hammond et al. (2006).
13. While the firm that published *Transformation* is reputed to be one of the most successful at hiring and training people of color, our interviewees indicated that racial discrimination was common throughout the major accounting firms.
14. We use fictitious initials for our interviewees to maintain anonymity.
15. This theme was also common in the USA with regard to hiring a diverse staff (Hammond, 2002).
16. This is quite similar to common justifications for segregation in the American South. See Frederickson (2002) for an analysis of "tradition" and racism in various contexts.
17. In both *Transformation* and in our study, we found that both English and Afrikaner firm members were responsible for discrimination against black employees as well as for mentoring black employees. We did find a theme of stronger Afrikaner client resistance to black clerks.
18. Because so few women were interviewed, we specify gender for women but not for men. We are aware of the pitfalls of treating the "generic" person as male, but also believe that repeatedly saying "white male partner" has connotations of its own. In addition, we face the difficulty that the European names are more easily recognizable by gender to most readers of this journal than the African names would be.

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