

# Nonkululeko Gobodo: challenging gender and race inequalities as the first Black woman accountant in South Africa

Mohini P. Vidwans<sup>a</sup>, Rosalind Whiting<sup>b†</sup> and Rosemary du Plessis<sup>c</sup>

<sup>a</sup>Faculty of Agribusiness and Commerce, Lincoln University, Christchurch, New Zealand; <sup>b</sup>Department of Accountancy and Finance, University of Otago, Dunedin, New Zealand; <sup>c</sup>Department of Sociology, University of Canterbury, Christchurch, New Zealand

## ABSTRACT

This study explores the career journey of the first Indigenous Black woman Chartered Accountant in South Africa, Nonkululeko Gobodo, who qualified in 1987, despite the racism and sexism in that country. We identify the impediments and facilitating factors that shaped her career. This career narrative is constructed using secondary data, followed by an online interaction with Nonkululeko Gobodo and analysis of her personal memoir. Our analysis uses a career crafting model to examine structural and organisational constraints, and the way people develop their careers. Nonkululeko Gobodo crafted a successful professional career despite historic and contemporary gender and race inequalities. A transition from pursuit of personal success to efforts to advance Black women's careers is a feature of this career narrative. The study extends documentation of inequality in accounting through attention to the operation of sexism and racism in South Africa and Nonkululeko Gobodo's strategic responses to professional and social closure in accounting.

## ARTICLE HISTORY

Received 10 April 2024  
Accepted 19 June 2025

## KEYWORDS

South Africa; accounting history; gender; race; professional and social closure; Nonkululeko Gobodo

## Introduction

It is over a century since women first gained admission to the accounting profession in countries with a history of British colonisation such as the UK, USA, Canada, Australia and New Zealand. However, barriers to women's advancement in professional accounting persist (Whiting, Gammie, and Herbohn 2015; Hardies and Khalifa 2018; Cohen et al. 2020). The current female membership of professional accountancy bodies in former colonised OECD countries averages around 35–40 per cent (Vidwans and Whiting 2022), in South Africa (SA) female accountants constitute 41.58 per cent of all chartered

**CONTACT** Mohini P. Vidwans  Mohini.Vidwans@lincoln.ac.nz

<sup>†</sup>We would like to acknowledge the contribution of Associate Professor Ros Whiting to this paper. She had significant input into its development but sadly passed away in 2024 while it was still in progress. We miss her deeply on the occasion of its publication.

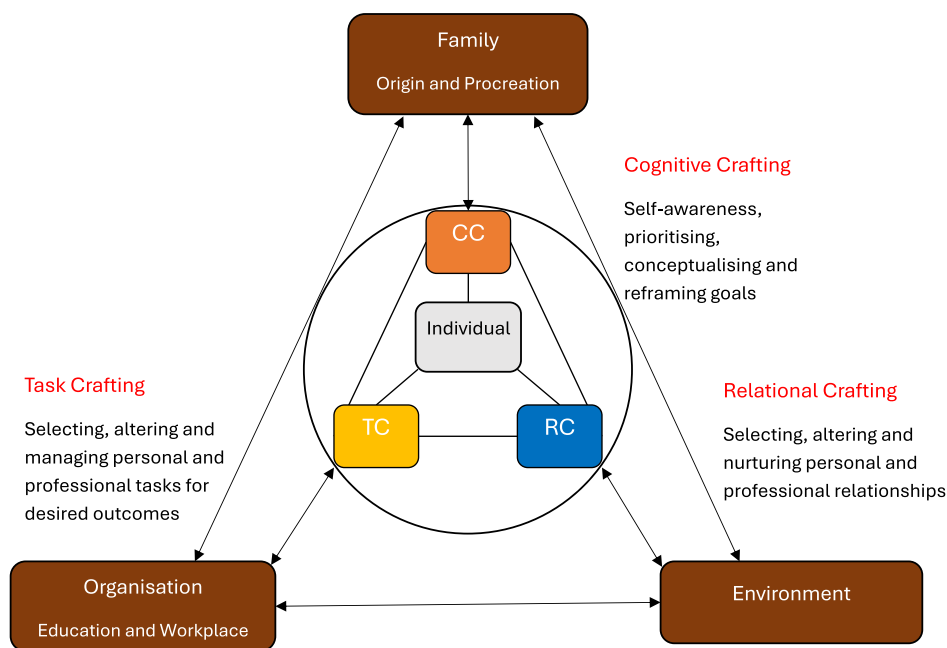
© 2025 The Author(s). Published by Informa UK Limited, trading as Taylor & Francis Group

This is an Open Access article distributed under the terms of the Creative Commons Attribution-NonCommercial-NoDerivatives License (<http://creativecommons.org/licenses/by-nc-nd/4.0/>), which permits non-commercial re-use, distribution, and reproduction in any medium, provided the original work is properly cited, and is not altered, transformed, or built upon in any way. The terms on which this article has been published allow the posting of the Accepted Manuscript in a repository by the author(s) or with their consent.

accountants (SAICA 2023). However, Black<sup>1</sup> female African accountants constitute only 10 per cent of Chartered Accountants (CA) in SA (SAICA 2023). Although 81.4 per cent of the population are Black Africans, they are 17.9 per cent of qualified accountants and therefore underrepresented in the vital work of auditing businesses in that country (Musundwa and Moses 2024, Figure 1).

This study examines the career of the first Black woman, Nonkululeko Gobodo (hereafter Nonkululeko), to qualify as a chartered accountant in SA. The aim is to identify the factors that contributed to her success as an accountant and entrepreneur against the background of political change in SA from 1994 onwards, at the end of the apartheid regime. In this respect, it contributes to new knowledge relating to groundbreaking women accountants who challenged discrimination, not only on the basis of gender but race and ethnicity (Lehman 2012). We use a career crafting model that has been developed to analyse career trajectories in professional accounting (Vidwans 2016). This model examines the agency of individuals as they craft their careers, while also identifying the external factors that play a vital role in shaping career pathways (Vidwans and Du Plessis 2020). Like other women pioneers in professional accounting, Nonkululeko's career began with a focus on her own professional ambitions and the creation of Black-led accounting firms and then shifted to the inclusion of others traditionally excluded based on gender and ethnicity.

Nonkululeko was born in 1960 in Mthatha (formerly Umtata) in the Transkei. Under the apartheid regime, the Transkei was designated a 'Bantustan' or 'Homeland', in which Black South Africans could exercise limited political autonomy and own land.<sup>2</sup> Nonkululeko



**Figure 1.** Career crafting framework.

Source: Vidwans and Whiting 2022, 362.

states that the Transkei in the 1980s was relatively 'cushioned' from the effects of apartheid as experienced in other parts of SA (De Villiers 2019). These opportunities for Black professionals and business owners followed the establishment of Umtata as the capital of the pseudo-Transkei state or 'bantustan' in 1976 (Siyongwana 2009, 293–298). Nonetheless, as a Black woman, her chances of becoming a significant player in the history of apartheid SA were slender (Jaga et al. 2018). Success in a profession that practised closure on the basis of race and gender was also remote (Chua and Poullaos 1998). However, Nonkululeko became SA's first Black female CA in 1987 and a business leader winning numerous professional awards. Against the background of professional and social closure<sup>3</sup> of Black South Africans, she consolidated several Black-owned accounting firms into one medium-sized firm that competed with the 'Big Four' firms.<sup>4</sup> In 2011, her company merged with two other Black-owned firms to form the fifth largest auditing firm in the country, SizweNtsalubaGobodo (SNG). Attention to this career narrative advances the emerging literature on the intersection of gender and race by highlighting how the first Black African female CA crafted her career trajectory, navigating various forms of professional and social closure. It models the way forward in shaping new directions for our individual lives and our professional communities in the context of historical barriers.

Our study makes three contributions. First, we profile a successful Black female South African CA by applying a career crafting model to analyse how Nonkululeko, a pioneer accountant, achieved career success, despite historical and contemporary barriers to women and Black South Africans. We show how interpersonal and external factors shaped her career and how Nonkululeko used particular strategies to achieve professional success in post-apartheid SA. In doing so, we contribute to expanding literature on the experiences of ethnic minorities and previously colonised people within the accounting profession (for example, Hammond, Clayton, and Arnold 2009; Kyriakidou et al. 2016; Annisette and Prasad 2017; Kyriacou 2000; Musundwa and Moses 2024; Vidwans, Whiting, and Fowler 2025). While documenting the impediments to the achievement of Black women, we consider how she exercised agency in professional accounting at a time of political change in SA. We also discuss her attempts to make this professional field available to other women and achieve their social inclusion.

Second, we address the intersections of gender and race within the accounting profession, particularly in nation states with a history of colonisation. It extends earlier work on historical gender discrimination to include the 'intersectionality' of gender and race (Nkomo 1988). Nkomo (1988) has analysed the cumulative effects of race and gender discrimination,<sup>5</sup> with race being the first burden and gender intensifying inequality. The analysis of the intersections of race and gender has been developed by Canham and Maier (2018) and the ongoing impact on Black South Africans of professional and social closure in the accounting profession has been documented, despite efforts at inclusion by the government and the accountancy profession (Musundwa and Hammond 2024; Musundwa and Moses 2024).<sup>6</sup> Our analysis is consistent with the calls of Kyriakidou et al. (2016), Annisette and Prasad (2017) and Ufodike et al. (2023) to examine the intersections of discrimination on the basis of race, ethnicity, and gender in different national contexts.

Third, we contribute to the analysis of the impact of women professional 'trailblazers' on wider social change. Vidwans and Whiting (2022) argue that the individual battles of

pioneering female CAs for entry into the profession expanded career opportunities for women accountants. We examine how Nonkululeko's personal career strategies expanded to advancing opportunities for other marginalised women in accounting and business (Shelembe 2017). In this respect, her career narrative is similar to those of Black women entrepreneurs in a very different field – the Cape Town wine industry. Anderson and Ojediran (2022) have documented how women vintners have pursued both personal commercial success and attempted to secure the advancement of other women in another previously white male dominated industry (see also Ojediran, Cruz, and Anderson 2022, 2197–2199).

We address the following research questions:

- How did the first Black South African woman CA, Nonkululeko Gobodo, craft her career in the context of multiple and complex inequalities?
- How did Nonkululeko Gobodo's professional focus shift from personal achievement to professional and social inclusion of Black women in accounting and business?

The remainder of our study is organised as follows. The following section presents a career crafting framework and review of literature relevant to analysis of gender and race, and outlines key events occurring in the accountancy profession in pre- and post-apartheid SA. The next section outlines the research methods, and the subsequent section presents the analysis of Nonkululeko's career. The final section offers conclusions, and consideration of the implications of this research.

## Theoretical background

### *Career crafting framework: an introduction*

This research utilises the analytic tool of a career crafting framework (See Figure 1) to examine the relationships between human agency (Annisette 2010) and social, organisational, political and economic constraints and opportunities that Nonkululeko negotiated as the first Indigenous SA female CA. The career crafting framework was developed by enhancing the principles of cognitive, task and relational crafting identified by Wrzesniewski and Dutton (2001) in their job crafting model. Cognitive crafting is associated with thinking, understanding, learning, and decision making. It results in prioritising, conceptualising ideal career goals, and reframing them in pursuit of desired outcomes. Relational crafting focuses on managing personal and professional relationships, reworking and consolidating relationships with key people. Through task crafting, individuals select and manage tasks to achieve and balance personal and professional demands on their time (Vidwans 2016).

While capturing individuals' aspirations in the pursuit of careers, the career crafting model acknowledges that an individual's choices do not reside exclusively within the person but are shaped by external factors. As Giddens (1977, 161) has articulated in his theorisation of the relationship between structure and agency, institutions, rules and social processes can be both a source of constraint and enabling. This relationship applies to the gatekeeping associated with professional organisations such as accounting, and systematic discrimination on the basis of gender and race within historical contexts (Modell 2020).

Previously applied in a historical accounting and gender context, a career crafting framework enables researchers to gain an understanding of the contextual setting and to theorise about individual careers (Taylor 2018). Contextual factors include families of origin and procreation, educational and professional institutions, government regulations, and dominant ideas and practices about race and gender. We use the career crafting framework to analyse Nonkululeko's career and how she pursued it as a pioneering Black female CA against the background of long-term social and professional exclusion on the basis of race and gender in South African accounting.

### *Race, gender inequalities, and professional closure*

In SA, colonialism, racism, and gender discrimination have interacted to provide a particularly challenging environment for Black women accountants. Nonkululeko's career narrative provides an opportunity to examine these constraints and her efforts to overcome them. It enables analysis of the operation of institutionalised racism and sexism and the exercise of agency in the context of those constraints. In this respect, it illustrates what Giddens (1977, 126 and 160) refers to as the production of society through the 'skilled accomplishment of its members' who act 'not under conditions of their own choosing'.

Studies considering the influence of race and gender in the accountancy profession have utilised several theoretical lenses. Gender discussions cite the theories of Bourdieu (Lupu and Empson 2015), Habermas (Broadbent 1998), patriarchy (Walker 2011), public/private divide, stereotypes (Kirkham and Loft 1993) amongst others. Race has been examined under the lenses of social exclusion, privilege and power (Annissette 2003), professional and social closure (Chua and Poullaos 1998), and prejudice, marginalisation and colonisation (Sian 2006). Rosette et al. (2018, 3) state 'Being *both* female and Black is more than the sum of being a member of either category'. Black women are often rendered invisible as their faces go 'unnoticed' (poorly recognised), their voices are 'unheard' (sometimes misattributed to others) (Sesko and Biernat 2010), and they are often stereotyped as incompetent (Rosette et al. 2018). These insights relating to the intersections between race and gender have recently been applied in the SA professional context (Canham and Maier 2018; Sadler and Wessels 2019).

Historically, accountancy practised professional closure based on gender (Chua and Poullaos 1998; Haynes 2017) and race (Annissette 2003). Worldwide (including in SA) at the time of British colonisation and commercial expansion, closure was seen by existing members of the accountancy profession as essential to maintain the quality, status and legitimacy of the profession. Entry was restricted through both competency and ascriptive requirements, such as gender (Kirkham and Loft 1993) and race (Annissette 2003; Musundwa and Moses 2024).

From the start, the accountancy domain was distinctly masculine. Women were considered too weak, emotional, and dependent; they distracted male colleagues and clients. Their inclusion threatened to lower the prestige of accountancy, so they were confined to lower ranked book-keeping tasks (Kirkham and Loft 1993). Despite achieving the right to professional membership a century ago, gender inequality in career advancement is still evident (Whiting, Gammie, and Herbohn 2015; Kristensen et al. 2016; Hardies and Khalifa 2018).

In addition to the exclusion of women, professional accountancy bodies were historically off-limits to Indigenous peoples, regardless of whether they were in the minority or majority (Annisette 2003). Ufodike et al. (2023, 392) in their review of literature relating to 'anti-Black racism' in accounting observe that 'Institutional racism has been expressed through racist stereotyping', including the perception that Black people are intellectually inferior. The resulting shortage of Black accountants in a variety of national contexts translates into a lack of potential mentors with similar life experiences and backgrounds. As a result, advancement of Indigenous CAs is slower than their qualifications would suggest (Backmon, Weisenfeld, and Clark 1997). This situation was particularly the case in SA.

### *History of accountancy in South Africa*

In SA, race and ethnicity have been central to the country's history, politics, society and economy since colonisation initially by the Netherlands and then Britain.<sup>7</sup> Social exclusion by race was enacted early in SA's colonial history and systematised through the apartheid system. It manifested itself in professional closure within accountancy, as Black South Africans struggled to access the required educational credentials and necessary employment to become qualified accountants (Hammond, Clayton, and Arnold 2012). These inequalities persist, despite the end of the apartheid regime in 1994 and are reflected in disparities in access to tertiary education, income, education, and employment and under-representation of Black South Africans in high earning professional positions (Jaga et al. 2018; Lubbe 2020).<sup>8</sup>

After the Anglo-Boer War (1899–1902), the Boer republics (controlled by descendants of Dutch settlers) became British colonies, and in 1910 the Union of SA was established as an independent nation. Each of the provinces within the Union, the Cape and Natal (former British colonies) and the Orange Free State and Transvaal (former Boer republics), had their own associations of accountants and auditors. Those initially recognised as professional accountants were white, male members of the English Society of Accountants and Auditors (SAA), predominantly from Britain. Afrikaners from the former Boer republics and Indigenous/Black South Africans were required to qualify through the same procedures as English-speaking South Africans. Differences in language, education, and employment opportunities effectively acted to exclude them from professional membership (Verhoef 2014; Sayumwe and Happi 2021).

South African accountants secured legal regulation of their profession under the Public Accountants and Auditors Act 1951. Those passing the qualifying examination practised with the CA (SA) designation. The SA Public Accountants and Auditors Board was established in 1951, and the first national Certificate in Theory of Accounting examinations were held that year (Verhoef and Samkin 2017). These remain the core qualifications required before aspiring accountants embark on three years of articles/internship with registered organisations. Professional closure continued (Lubbe 2020). Initially 'white-only' SA universities were accredited to offer these courses (Verhoef and Samkin 2017). In the 1960s a small number of Asian South Africans became CAs. They mainly qualified through the University of South Africa, a distance learning institution that admitted Black students, and who completed their articles through a small number of accountancy firms (Hammond, Clayton, and Arnold 2009).

After 1910, white women could access Bachelor of Commerce qualifications at SA universities but were the minority. Women's opportunities to complete articles depended on

employment by accountancy firms at a time when accountancy was defined as a male profession. Elizabeth Kruger was the first white woman to qualify in 1918 (Accountancy South Africa 2009). By the 1960s, only 27 white women had qualified as CAs.

As the apartheid system developed in the 1950s, tertiary education became increasingly racially and tribally segregated. The largest and best-resourced universities were reserved for white students (Hammond, Clayton, and Arnold 2009). By 1985, while there were 19 higher education institutions for whites in SA, there were only two for 'Coloureds', two for Indians and six for Black South Africans (75 per cent of the population) (Bunting 2006). One of the new universities established for Black students was the University of the Transkei (UNITRA), founded in Umtata in 1976 as a branch of the University of Fort Hare (a Black university specifically for Xhosa<sup>9</sup> students). It became independent in 1977 after the Transkei nominally became an independent 'Bantustan'.<sup>10</sup> Nonkululeko completed her Bachelor of Commerce degree there in 1984.

### *Challenging professional closure: Black accountants in South Africa*

Wiseman Nkuhlu was the first Black male South African to become a CA in 1977. He studied at the University of Fort Hare and then completed his articles with an East London accounting firm which was doing business with the Xhosa Development Corporation (XDC) in Umtata. Homeland policies meant that the XDC supported some Black-owned businesses and Nkuhlu provided them with professional services. His career, therefore, was initially facilitated by apartheid 'separate development' initiatives (Hammond, Clayton, and Arnold 2009). Nonkululeko's career was also facilitated by these initiatives.

The South African Institute of Chartered Accountants (SAICA), formed in 1980, remains the primary regulatory body for SA accountants (SAICA 2023). In the mid-1980s, a voluntary-quota system was adopted, leading to a significant increase in the number of Black clerk trainees in auditing firms (Sadler 2002). The Association of Black Accountants in SA (ABASA) was established in 1985 to promote the professional interests of Black (including African, Coloured and Indian) accountants.<sup>11</sup> In the 1980s in apartheid SA, 94.1 per cent of newly admitted CAs were identified as White, 4.4 per cent were Asian (mainly Indian), 0.8 per cent were Coloured, and 0.4 per cent were South Africans of African descent (Hammond, Clayton, and Arnold 2009). Since the end of apartheid (1994), the passing of the Constitution of SA (1996), and various employment and Black empowerment Acts (Gradin 2021), there have been ongoing attempts to address racial inequality in SA accounting. While overt racism has ended, South Africans of African descent continue to be those most disadvantaged educationally and materially (Hammond, Clayton, and Arnold 2009). Black women are increasingly qualifying as CAs, albeit slowly. In 2022 more Black women than Black men were registered as CAs, increasing from 0.4 per cent in 2002 to 9 per cent in 2023 (SAICA 2023). This marginalisation is not limited to accountancy. Across SA organisations, Black women are under-represented in all senior management positions, particularly in the private sector (Matotoka and Odeku 2018).

Against the background of this legacy of professional exclusion on the basis of race and gender, the examination of the career of the first Black woman to qualify as a chartered accountant in SA enables a detailed analysis of the intersection of contextual constraints and attempts at personal career crafting. Nonkululeko's career narrative initiated in the context of Apartheid SA and pursued in the late twentieth and early twenty-first

century, facilitates understanding of how change can occur within professions previously characterised by exclusion and closure. At the same time, it also enables ongoing attention to the challenges encountered by those who were previously subject to overt discrimination.

## Research methods

A qualitative research approach is appropriate for the examination of the relationship between the career of Nonkululeko and the multiple and complex inequalities confronting Black SA women. We used a single career narrative utilising multiple sources of information, drawing on previous analyses of the careers of particular female accountants by Spruill and Wootton (1995), Cooper (2008), Jeacle (2011) and Walker (2011). Their research examines specific life stories to identify struggles and career successes of female accountants.

Ferraro (2021) has argued narrative techniques can extend analysis of the impact of discriminatory social structures on the careers of those previously excluded from professions such as chartered accountancy. Brophy, McAdam, and Clinton (2023) have demonstrated how detailed attention to women's personal narratives can highlight female-centric issues and hidden power imbalances within commercial enterprises. Jeacle (2011) maintains that each pioneer story yields a new interpretation of the broader issue of gender, professional closure, and the accounting profession. The analysis of the careers of pioneering women accountants has focused on strategies of resistance to historical professional closure (Vidwans and Whiting 2022). This research extends the career crafting model to include the lens of both gender and race through discussion of Nonkululeko's career as a successful CA.

## Data collection

We access multiple sources of evidence to construct Nonkululeko's career narrative what Lubbe (2020, 602) has referred to as a 'chain of evidence'. Her professional achievements have received extensive media attention in SA. Online articles and ten *YouTube* videos<sup>12</sup> were identified and transcribed. At this stage, researchers encountered 'saturation' as additional online sources provided no new information about Nonkululeko's professional life (Strauss and Corbin 1998, 292). Following extensive review of these secondary sources, a detailed online interaction was conducted with Nonkululeko that verified content of the study and researcher understandings of the career narrative.<sup>13</sup> Recently Nonkululeko published a personal memoir which has been used to inform this study, and it includes reference to this research (Gobodo 2022).

The secondary sources consulted may have focused on the more positive aspects of Nonkululeko's career to either attract Black women to accountancy (Avery and McKay 2006) or to suggest higher levels of professional participation or seniority than is currently observed for Black SA women (Matotoka and Odeku 2018). Awareness of this possibility generated cross-checking and critical discussion within the research team about potential bias in the sources and the influence of researcher backgrounds.<sup>14</sup> The authors recognise the limitations that data may pose in constructing Nonkululeko's career narrative.<sup>15</sup>

## Data analysis

This study analyses purposefully selected text about Nonkululeko's career which is relevant to the research questions (Zhang and Wildemuth 2017). Analysis of the online research material was guided systematically by, and patterns matched to, the career crafting matrix (Taylor 2018). Following our previous work, we use four main themes of the career crafting matrix: family background (origin and procreation); personal crafting (cognitive, task and relational); organisation (school and workplace); and environment (political context, professional history, government policy) to categorise the textual data.

The first step was to become familiar with notes taken during the viewing of video recordings of interviews with Nonkululeko accessed online. Published written material accessed online was analysed using the content analysis approach developed by Hsieh and Shannon (2005). When Nonkululeko's personal memoir was published, it was read carefully with additional relevant information included in the subsequent analysis (Gobodo 2022).

Material from these different sources was coded using the NVivo Version 12 programme for analysis of the qualitative research data (Kristi and Bazeley 2019). Coding included the brief description of a theme and inclusion criteria which were decided by the presence of one or more features of the description (Bernard, Wutich, and Ryan 2016). For example, evidence of 'relational crafting' was identified when the textual data indicated information on managing personal and professional relationships, altering the nature and extent of these relationships, and selecting and nurturing relationships with key people. Illustrative quotes are included in the Appendix. Although coding rules were specified, it is recognised that the method is interpretive, and the coding judgements can be subjective. To enhance trustworthiness, the coding for themes was completed separately by two coders. Also, respondent checking by Nonkululeko was undertaken (Birt et al. 2016), a step recommended in research where extensive quotations are used which could identify participants. After viewing an initial draft of the study, which included quotations from the secondary material analysed and the online interaction, she affirmed the career crafting model as an insightful perspective on her work-life.

## Analysis

Our research explores how Nonkululeko exercised agency in crafting her career in the context of discrimination in accounting with respect to both race and gender. In this respect, the study both focuses on a single career, and illustrates the operation of structuration (Giddens 1977; 1984), the interaction of agency and structures such as racism and sexism. Using the career crafting matrix, we analyse the findings relating to Nonkululeko's career and in the process highlight the interaction between her agency in crafting her career and the constraints associated with being a Black South African woman. Attention is also directed at change in post-apartheid SA and her increasing commitment to advancing the opportunities of Black women within the accounting profession.

Nonkululeko resisted historical gender and race inequalities as she crafted her accounting career in the late twentieth and early twenty-first century. The central tenet of career crafting is the interaction of individuals with external factors in the pursuit of their careers

(Vidwans and Du Plessis 2020). With respect to careers in accounting in SA, a relevant external factor is the use of race and gender as the basis for long-term professional exclusion in accounting, previously summarised.

This section provides information relating to the four broad areas of the career crafting matrix – family background, personal career crafting, organisation and environment. The matrix is used to frame a narrative about Nonkululeko's life as an accountant, the strategies she adopted to pursue professional success, and the impact she had on SA accounting.

### *Family background*

Family support is vital for initial career aspirations and educational achievement. Born in 1960 in apartheid SA, she was named 'Nonkululeko' meaning freedom, which her father thought was imminent at that time (Gobodo 2022). Nonkululeko's background was favourable compared to other early Black female CAs such as Sindi Zilwa (the second Black woman CA) who came from an impoverished family.<sup>16</sup> Both Nonkululeko's parents operated small businesses alongside full-time professional jobs. Her middle-class family resources facilitated her access to education and professional training and her parents shaped her educational goals (Online reference 1).

Nonkululeko has stated that in many ways, her family protected her from the impacts of racism. Her mother told her children, 'You must never believe people about your colour. There is nothing you cannot do, you can be the best' (Online reference 2). Her parents' struggles and successes as entrepreneurs taught her that 'if you work hard, nothing is impossible' (Shelembe 2017). Nonkululeko was educated at the local Mzimvubu Primary School, All Saints Lower Primary School and Ndamase Senior Secondary School in Umtata, Transkei. While not exposed to the vastly more privileged white education system, she did receive a better education than most Xhosa children.

### *Personal career crafting*

Initially Nonkululeko was undecided about her future occupation. Her father was a teacher, and her mother was a nurse. They both wanted her to become a doctor, but after a field trip with her mother, she decided against medicine. After leaving school, Nonkululeko took a 'gap year', married and had her first child. During this time, she also kept accounts in her father's Umtata panel-beating shop.

While working in her father's shop, Nonkululeko resisted white racism. Her father had purchased his business through the Transkei Development Corporation (TDC) and its white managers initially remained in place (De Villiers 2019). Nonkululeko comments,

They [white managers] were really so upset by these Black people who had taken over this business, and they were just bullying everyone. So I was able to stand up to them and then I realized I'm actually smart, I'm strong, I'm tough. (De Villiers 2019)

In this respect, Nonkululeko was engaging in a skilled performance as a strategic social actor within the context of structural constraints in SA during the 1980s (Giddens 1977). Her efforts at agency reinforced the sense that she could resist white male power.

At this time, Nonkululeko interacted with qualified and ambitious Black auditors from Wiseman Nkuhlu's firm of Black accountants who audited the firm's accounts. By the end of the year, she decided to enrol at the University of the Transkei (UNITRA), to become a CA. Nonkululeko has acknowledged that the auditors in Nkuhlu's (the first Black African male CA) accountancy firm were influential in her decision (De Villiers 2019). This highlights the influence of already successful yet marginalised professionals on the aspirations of previously excluded social groups.

During her studies at UNITRA, she has recalled the challenges of combining being a parent and study, 'It was tough. I had no time to play. I was focused on the degree' (Online reference 3). After completing her Bachelor of Commerce in 1984, Nonkululeko took a short break to care for her young children, but was approached by UNITRA to teach undergraduate students (Online reference 4). In January 1986, she took up a position at KPMG Aiken and Peat (later KPMG) and completed her articles (Gobodo 2022), while continuing to teach part-time. Nonkululeko maintains that 'I was serious about my studies because I saw education as the only ticket out of poverty ... I used to study by candlelight for my exams' (Gobodo 2022, 52). She was aware that, 'Pursuing a professional degree like CA is difficult and challenging. You have to sacrifice a few years of your life' (Online reference 1). Nonkululeko was determined to pass her CA examination at the first attempt, and she became SA's first Black female CA in 1987. Her struggles to achieve a professional qualification are consistent with the experiences of other women pioneers in accounting (Vidwans and Whiting 2022).

Accolades that accompanied her becoming the first Black female CA were reluctantly received by Nonkululeko. However, her resistance to this publicity changed when a journalist from SA Broadcasting Corporation told her, 'It's not about you. We need role models' (Online reference 3). Nonkululeko began to develop a sense of responsibility for the achievement of others, not just her own career. This shift contributed to her commitment to establish Black-led accountancy firms that competed with established, white-dominated companies for clients.

## **Organisation**

### ***Challenging racism and sexism within accounting***

When she started work at KPMG, Nonkululeko says that other Black staff were critical about apartheid and the lack of opportunities, but she decided to adapt, be less critical, and learn from every opportunity (De Villiers 2019). Her response to racism and sexism at this stage of her career was to find ways to bypass their impacts. Within a month, she was given a rare fast promotion to a supervisory role. However, her clients operated small businesses unlike the clients of white supervisors. To gain large business experience, she offered to assist a white supervisor at KPMG and appointed and supervised a second-year articling clerk to manage her own portfolio, thus, strategically enhancing her professional experience (Online reference 4).

Nonkululeko was lead auditor on the Bank of Transkei audit at KPMG when a white Afrikaner manager refused to see 'the Black girl' and she decided to act rather than avoid his racism and sexism. On the third day, she opened the door, shut it behind her and said to the manager, 'You are going to see me' (Online reference 2). She notes, 'I realised very early on that as a young Black woman, I had to stand my ground. You have to fight

your way up, fighting for what you are capable of, otherwise I'd have remained in a corner' (Online reference 5). She attributes this fighting spirit and confidence to her parents who never faltered in difficult situations. While Jaga et al. (2018) have documented the persistence of sexism and racism in the work environment of post-apartheid SA, Nonkululeko's story illustrates the potential for resistance by Black women to attempts at exclusion, even when these women have achieved professional expertise.

Nonkululeko was quickly promoted at KPMG and then offered a partnership in the Umtata branch. This step would have made her the first Black female partner of a Big Eight (later Big Four) accounting firm in SA, but she declined the offer as she saw this as a shortcut to success (Online reference 5). Nonkululeko had noticed that all the top projects in the firm were given to white South Africans. She thought, 'Am I going to fight and say I am also entitled? I have to prove I am as good as them' (Online reference 2). Similar to the experiences of other Black CAs within white-led firms (Hammond, Clayton, and Arnold 2012), her career trajectory possibly could have taken a different route had she succumbed to the tokenism strategy put forth by KPMG.

### *Entrepreneurial initiatives*

Nonkululeko's goal was to establish her own firm and to be an entrepreneur, thus she decided to expand her links with local businesses and the public sector. She secured the position of Internal Audit Manager at TDC a government-initiated organisation that supported Black-led commercial ventures. Nonkululeko recalls her experience of applying for the position of Senior Finance Manager in 1989. She was pregnant with her third child and was asked how she was going to cope with career and young family. She says, 'I worked until the day before I gave birth because I had to prove that I was not weak' (Gobodo 2022, 73). Several years later Nonkululeko divorced and pursued her career as a sole parent. 'My life took off after my divorce ... as I was no longer spending energy on a marriage that was going nowhere' (Gobodo 2022, 78). While she could not always be at home with her children, she considers that she exposed them to strategies for career success. She admits, 'This came at a huge sacrifice for both me and my children' (Gobodo 2022, 78–79). Women trailblazers in accounting have often been single women without parental responsibilities (Vidwans and Whiting 2022). Nonkululeko's story highlights the additional challenges of combining motherhood with career in a profession in which women are a minority (Kristensen et al. 2016).

At TDC, she restructured departments, extended team responsibilities, and facilitated leadership among her staff (Online reference 2). Working at TDC expanded her networks with other public sector organisations (Online reference 6). Nonkululeko resigned three years later to establish her own business, as she states, 'I am an entrepreneur at heart' (Gobodo 2022, 171). This decision exemplifies the female trailblazer acting strategically within the structures of accounting to advance her career as an ethnic and gender minority.

Starting her own business was a calculated risk, but Nonkululeko wanted to prove that she could do it as a Black woman (N. Gobodo, personal communication, 3 December 2019). She was now well-known in the Transkei with entrepreneurial clients, business experience, and contacts at TDC and other public sector organisations. She obtained a loan from TDC and started her own regional accountancy firm in 1992. Her commercial initiative was facilitated by government policy to support Black entrepreneurial initiatives

in the Transkei during the 1980–1990s (Nel and Temple 1992), and by the ANC government's commitments to address racial inequalities and facilitate women's economic advancement after 1994 at the end of the apartheid regime (Gradin 2021). In these respects, her career narrative highlights her personal agency as an aspiring accountant, the choices she made to facilitate an entrepreneurial career, and the external factors that contributed to her success.

### *Transformative change through collaboration*

In 1992 when Nonkululeko formed her own accounting practice, she learned that teamwork was important. To complement her strengths, she partnered with another Black woman accountant, Sindi Zilwa,<sup>17</sup> who excelled in staff training and organisation, to form Filtane Nkonki Accounting Consultancy in Mthatha. This initially successful partnership encountered organisational challenges and ended after three years. Nonkululeko admits that she was not a natural 'people person'. She increasingly recognised that, as a manager, she needed to be attentive to the needs of others. While a stereotypically female attribute, it is a capacity which she had to acquire to succeed as a leader. Nonkululeko has stated: 'To this day it requires a conscious effort to show care, by affirming rather than criticising' (Ryan 2013, 51). Nonkululeko learnt that teamwork rather than leading from the top was crucial. 'You need to find a way to get them excited about your vision – without asking them to stop being who they are' (Todd 2017). She was committed to learning from her mistakes and developing her skills as an entrepreneur in the accounting field, an opportunity that was only available because she took the risk of establishing her own firm.

When she launched a medium-sized, Black-led accountancy firm, Nonkululeko was criticised for hiring white people in the company. However, she valued their big-firm accounting experience. She says her firm represented a 'rainbow nation' where they had partners of different races working together (Gobodo 2022), but it was still a majority Black-owned firm. Doug Southgate, her mentor at KPMG, says, 'the thing that changed my life was her passion and ability to reconcile people across race and gender' (Gobodo 2022, 258).

In 1996, Nonkululeko established the larger national accounting company Gobodo Inc. with seven new partners, four SA provincial offices and 200 staff, and continued her attempts to merge with other firms to form a larger, Black-led accountancy company. When this merger was unsuccessful, Nonkululeko left Gobodo Inc. in 1998 and established a small investment company (Gobodo 2022). Nonkululeko recognised that she had operated with some 'faulty assumptions' when attempting her first accountancy firm merger (Todd 2017). At the time she focused on expansion and change, but later reflected 'when you work with people, you have to move with them' (Shelembe 2017).

After a decade of withdrawal from high-level commercial accounting, she rejoined Gobodo Inc. in 2009 with a major focus on achieving a merger of Black accountancy firms. This time she recognised that it was vital to work alongside others in the leadership team. A new firm SizweNtsalubaGobodo (SNG) was established in 2011 with a co-leadership arrangement. Nonkululeko was the Executive Chairperson and Victor Sekese of Sizwe Ntsaluba was CEO (De Villiers 2019). This initiative illustrates her long-term determination to establish a high-level internationally competitive, Black-led accountancy business.

Soon after the merger in 2011, SNG won the coveted Transnet contract, a R450-million and multi-year deal to audit Transnet (a state-owned entity providing national transport infrastructure and services). It was the first time in SA that such a contract had been awarded to a firm headed by Black South Africans (Ryan 2013). It required changes within the firm that involved the staff acquiring what she called a 'Big Five' mentality. Nonkululeko states 'we went on to strengthen our internal processes by using our managers more than usual in a traditional firm. They ran strategic projects and involved themselves in strategic formulation' (Ryan 2013, 51). These collaborative leadership strategies disrupted traditional hierarchies and reshaped organisational processes. These changes were necessary if her predominantly Black South African professional team was to pursue high level contracts against the background of historical professional and social closures in accounting (Musundwa and Moses 2024).

By 2014, Nonkululeko had achieved her goal of establishing a Black-led accountancy firm that competed with the Big Four, with offices in every province in SA, associate offices across Africa, and 1200 employees (Gobodo 2022). However, SNG encountered significant leadership problems leading to a move away from the co-leadership model and Victor Sekese was elected to lead the company as CEO. Nonkululeko resigned from SNG in April 2015 (Gobodo 2022). Responding to the challenges of leadership within this innovative, Black-led accountancy firm required a reorientation of Nonkululeko's personal ambitions and commitment to social change within SA.

Nonkululeko shifted her focus to facilitating the careers and entrepreneurial success of others and founded Nonkululeko Leadership Consulting (NLC) in 2016. It was directed at building leadership capacity, organisational culture, and change management.<sup>18</sup> She left NLC in 2021 to concentrate on a new social initiative called 'Awakened Global', driven by her determination to address the ongoing consequences of institutional racism and sexism for women (Gobodo 2022). This involved her increasing attention to wider organisational and structural change within SA. Having crafted her career largely through operating successfully within existing structures, her focus shifted to changing organisational processes and forms of social exclusion that inhibited Black women's access to professional training and career advancement in SA.

### *Impact of mentors*

Like many women in contexts where they are a minority, Nonkululeko had several overwhelmingly white senior male mentors. Early in her career, Nonkululeko appreciated the support of a KPMG mentor, Doug Southgate (Gobodo 2022). He arranged for interns like her to attend a support course and arranged study leave for them. Nonkululeko says she would not have passed her CA exams without this support (Gobodo 2022). KPMG sent her on a renowned managerial training course. She did not think she was ready, but Southgate assured her that she was capable (Online reference 4). Later, Peter Moyo, the exceptional Black partner at Ernst and Young (another Big Four firm), gave his time and invaluable experience leading to the establishment of Gobodo Inc., and Chris Stephens, former head of consulting at KPMG, facilitated bringing a fully-fledged forensics unit into the firm (De Villiers 2019). Nonkululeko used these connections with elite male accountants to advance her career. As Ufodike et al. (2023) highlight, the opportunities for mentorship by those with similar backgrounds and life experiences have been very limited for Black accountants, and Nonkululeko was the first Black woman CA in SA.

During her 36-year career journey, it is evident that Nonkululeko reframed her goals, selected and nurtured relationships with key people, and adapted and crafted her pathway in a changing political and economic environment. She focused on developing professional competence, leadership, and entrepreneurial skills. She took advantage of various resources (family, education, professional networks, changing environment) and job opportunities to change the landscape of accounting (Gobodo 2022).

## Discussion

### *Strategic response to a changing context*

This study has highlighted the intersection between agency, structural constraints, and political change in the achievement of professional success. It has focused specifically on the relationship between racism and sexism in the context of a particular occupation and indicated how Nonkululeko's initial aspiration of personal success became a collective project aimed at extending opportunities for others to enter occupations from which they have been historically excluded. While we have documented her resistance to racism and sexism, her career was also shaped by a changing political context. These changes included her location within the Transkei and the end to the apartheid regime in SA in 1994. Umtata was a key site for state-funded investment organisations such as the TDC, where she was employed and from which she obtained a loan to start her own accountancy business. Nonkululeko identifies the opportunities provided by Umtata in the 1980–1990s as significant in the crafting of her CA and entrepreneurial career (Online reference 7). After the end of the apartheid regime in 1994, the SA government set up policies to encourage Black economic transformation.<sup>19</sup> The Transkei was incorporated into the Eastern Cape Province (Siyongwana 2009) and the post-apartheid provincial Government gave work to Black accounting firms (Gobodo 2022). Nonkululeko took advantage of these expanding opportunities, and Gobodo Inc. increased its business with government-owned corporations and entities. She says, 'there were even more opportunities for us, so we had to seize the moment as Black accountants and fight for our space' (Shelembe 2017). Her company developed opportunities for others, and she asserts that the SNG merger changed the landscape of the accounting profession in SA because the market started taking Black firms seriously (Gobodo 2022).

While a trailblazer in South African accountancy, Nonkululeko was not the only Black South African woman to challenge race and gender discrimination in professional work. Black women qualified as doctors and as lawyers much earlier than she qualified as a chartered accountant. Mary Susan Malahlela (Xakana) became the first African woman in SA to qualify as a medical doctor in 1947 (Digby 2013, 283). This preceded the implementation of severe restrictions on Black students' entry to historically white universities in the 1950s (Digby 2013). Access to medical training by Black students in general, and improvements in the situation of women in medicine occurred from the 1980s onwards and changed significantly in post-apartheid SA. Currently more than 50 per cent of doctors graduating are women and 25 per cent of all graduates are Black women (Ferry 2021).

South African women could legally enter the legal profession in 1923 following the passing of the Women Legal Practitioners Act. However, it was not until 1967 that the

first African woman, Desiree Finca, was admitted to the Johannesburg bar as an attorney (Tabata and Nyembe 2023). Women now represent 57 per cent of new entrants to the legal profession in South Africa, but only 28 per cent of them are partners in law firms and law remains a white-male dominated profession (Mayer 2024, 2).

Since the end of apartheid in 1994, women have increasingly occupied significant roles within South Africa's National Assembly (Britton 2005), and by 2019, 50 per cent of cabinet ministers were women (Fleming 2019). Women have also assumed major leadership positions within the South African public service to 48.6 per cent of the senior public service in 2022. Black women have also achieved key leadership roles within the Public Service Commission (Hunt 2022). Access to decision-making roles in politics and the public service has been easier for Black women than leadership in the commercial sector, including the accounting profession, as evidenced by Nonkululeko's career narrative.

### *From career success to community empowerment*

This research has highlighted how Nonkululeko's success within the accounting profession and how she shifted her focus to the access of other women to professional success and the empowerment of Black women. She noted that collaboration among Black South African businesspeople was vital to achieve change (Online reference 8), that Black professionals had to be at the forefront of change (Online reference 9), and that investment in leadership was crucial for SA to build an effective private sector and a functioning public sector (Online reference 10).

Nonkululeko has acknowledged that being the first Black female CA opened doors for her, but it was challenging to establish herself professionally due to racism and sexism. Moreover she has declared that 'when you are white, you get away with a lot. But if you are Black, and even worse a Black female, you have to prove yourself to win anyone's respect' (Malope 2018). Nonkululeko calls herself an 'economic transformation activist' and maintains, 'being Black gave me a purpose... I refused my life to be defined by a system. I have been able to break barriers for myself and others' (Gobodo 2022, 204–205).

Like other pioneering women accountants, Nonkululeko was persistent, hard-working, goal-driven, and passionate about her profession. Similarly, her accounting career developed with support from influential male figures in her life, her father, the first Black CA, Wiseman Nkuhlu, and KPMG mentor, Doug Southgate. Her mother presented a role model of a woman who combined a professional career in nursing with parenting and who challenged Nonkululeko to resist racist stereotyping.

Diversity among those in occupations traditionally pursued by men, may contribute to change in established career patterns. Women's success in the professions does not necessarily involve their conforming to male career patterns (Vidwans and Du Plessis 2020). Part-time employment, shifts between employers, further study and the recrafting of career trajectories can be the basis for future career achievements. Nonkululeko's story suggests that periods of withdrawal from professional work need not entail career failure. She was able to reconstitute her professional and entrepreneurial life after a break from commercial accounting and then form the first largest Black owned accounting firm in SA. Her becoming a public figure advocating collective empowerment for Black women followed.

Eventually her goals became increasingly collectively focused – a shift from individual achievement to action directed at social change. Nonkululeko established a leadership consultancy and started a social initiative called Awakened Global to counter racism and prejudice against women (Gobodo 2022, 197).

## Conclusions

Adopting the career crafting framework, we have examined how Nonkululeko succeeded in her career despite structural impediments to the success of Black women in South African accounting, and racist and gender stereotyping. While limited in its focus on a single career narrative, with the ‘chain of evidence’ of secondary sources, we have documented how a pioneering Black woman accountant encountered racism and sexism, but also how as a trailblazer she responded to those challenges as she crafted her career. Attentive to her agency and career crafting, this study has also highlighted how her professional focus shifted from achievement of personal goals to working towards professional and social inclusion of Black women in accounting and business more broadly.

Nonkululeko overcame challenges presented by historical professional closure, gendered and racist social closure, and concurrently took advantage of a changing political environment that promoted Black entrepreneurship. She proactively set new career goals and worked strategically to achieve career success. While advantaged by exposure to her parents’ professional and business endeavours, she nevertheless encountered a professional context in which white-male privilege had been consolidated over many years.

We have sought to avoid simplistic assertions of agency, while resisting a deterministic analysis. In these respects, our analysis might prove useful to scholars and organisations interested in strategies directed at achieving diversity, equality and inclusion (especially in professions such as accountancy) in SA and other former colonies and settler-dominated regimes. A focus on the career success of an individual should not obscure ongoing disparities in the representation of previously excluded people in particular professions. While Nonkululeko frequently has been identified as a role model for Black accountants, the Indigenous population in SA is still significantly under-represented in the accounting profession (SAICA 2023).

Nonkululeko’s story highlights the way formal inclusion of previously marginalised people may be embraced by commercial enterprises, while at the same time their progression or achievement can be inhibited by practices that maintain the career trajectories of those already in powerful positions within the company. This account of the career of the first Black woman to qualify as a CA in South Africa also suggests the necessity for previously excluded professionals to form their own companies and prioritise hiring regardless of gender and ethnicity. Further research is needed to identify the impact of historic gender and race discrimination in different professions. Strategies for change also require the documentation of resistance to professional and social closure in a variety of contexts within SA and globally.

## Notes

1. In South Africa, the term ‘black’ has sometimes been used to refer to South Africans of African descent, but also to refer to those of Coloured or Indian descent – often anyone who has not

occupied the privileged status historically accorded to 'white' South Africans. African South Africans are 81.4 per cent of the population, Coloured South Africans are 8.2 per cent, Indian/Asians are 2.7 per cent and 'White' South Africans comprise 7.3 per cent (Musundwa and Moses 2024). In this study we use the term Black (upper case) since it is the convention in international literature on Black women and men (Sesko and Biernat 2010; Musundwa and Hammond 2024), but recognise that this term is often not capitalised in South African academic literature (Hammond, Clayton, and Arnold 2012).

2. A core component of the apartheid regime in SA were the Bantustans, territories assigned to particular groups of Indigenous South Africans on the basis of what was defined by the government as their 'ethnic/tribal group' (Twala and Ndlovu 2025). Bantustans were created following the successful election of a National Party government by white voters in 1949. The Bantu Authorities Act (1951), the Promotion of Bantu Self-Government Act (1959) and the Bantu Homeland Citizenship Act (1970) provided the legal framework for the establishment of the Bantustans – defined by the South African government as a set of 'independent' governments, but never recognised internationally as independent.
3. The concept of professional closure has its origins in the work of sociologist Max Weber ([1921]1978) who analysed the ways professional groups defined the qualifications necessary to engage in particular professional practices, specified the rewards for that work, and worked to acquire state recognition for their occupation (Åmark, Burrage, and Torstendahl 1990; Chua and Poullaos 1998). Social closure refers to the way particular social characteristics (e.g. race, ethnicity, gender, religion, language) are used to inhibit access to the skills, qualifications and rewards of a professional group (Kirkham and Loft 1993; Spruill and Wootton 1995; Annisette 2003; Sian 2006; Hammond, Clayton and Arnold 2009; Verhoef 2014; Annisette and Prasad 2017). The result is usually the consolidation of the power and rewards of elite groups who set the rules for access to professions with high rewards.
4. Deloitte, EY, KPMG, and PWC are the four biggest professional service companies internationally, offering auditing, assurance, taxation, legal, management, actuarial, financial and corporate services.
5. Backmon, Weisenfeld, and Clark (1997) use the term 'double jeopardy', and Spates et al. (2020) use 'gender racism'.
6. While this study focuses on inequalities based on race and gender, multiple inequalities (including social class and property ownership) may operate (Jaga et al. 2018).
7. The Population Registration Act No. 30 of 1950 divided the SA population into three main racial groups: Whites, Natives (Blacks), Indians and Coloured people for political, social, and economic segregation. <https://www.sahistory.org.za/article/race-and-ethnicity-south-africa> (Accessed 28 January 2019).
8. <https://welections.wordpress.com/guide-to-the-2014-south-african-election/race-ethnicity-and-language-in-south-africa/> (Accessed 28 January 2019).
9. One of the larger Black Indigenous groups.
10. The term 'Bantustan' was used in apartheid SA to refer to a particular territory or set of territories where a particular SA tribal group could exercise a limited form of political control. While Indigenous South Africans were 75 per cent of the population, the areas defined as Bantustans comprised only 13 per cent of the total land area of SA. The existence of these areas was used to justify denying Indigenous South Africans citizenship rights in the rest of SA. <https://www.britannica.com/topic/Bantustan> (Accessed 19 May 2022).
11. <https://www.abasa.org.za/> (Accessed 11 February 2020).
12. The videos are listed in the references as 'online sources' whenever they are used for information about Nonkululeko's career.
13. A follow-up face-to-face interview was planned for mid-2020 to coincide with travel for an international conference but was cancelled due to COVID-19 travel restrictions. Due to budget constraints, it was not possible to meet Nonkululeko in person.
14. The research team has long-term interests in women's access to professional training and career advancement. One of them is a CA. They have complementary academic and

professional backgrounds in the social sciences. They originate from different former British colonies including SA.

15. We acknowledge that interviews with Nonkululeko's colleagues and family might have provided different insights into her career, but for practical reasons secondary data followed by a check by Nonkululeko was chosen.
16. <http://www.forbesafrica.com/focus/2013/03/01/never-let-puncture-slow/> (Accessed 20 September 2021).
17. Sindi Zilwa qualified as the second Black woman CA in SA in 1990. She is the co-founder and retired CEO of Nkonki, one of SA's leading Indigenous CA firms (100% Black-owned with 51% female ownership). <https://www.saprofessionals.com/sindi-zilwa-ingenuity-inspiration-insight-impact-and-integrity-thats-our-i5-brand-personality/> (Accessed 11 February 2020).
18. <https://nkululekoleadership.co.za/what-we-do/overview/> (Accessed 25 November 2019).
19. [http://www.dti.gov.za/economic\\_empowerment/bee.jsp](http://www.dti.gov.za/economic_empowerment/bee.jsp) (Accessed 27 June 2019).

## Acknowledgements

We are thankful to Annie Paterson for her research assistance. We are grateful to Cheryl Susan McWatters, the Editor for her unflinching support. A special thanks to Dr. Sedzani Musundwa for the invaluable feedback. Her rich insights and expertise in the accounting space have significantly helped us in improving the quality of this paper.

## Disclosure statement

No potential conflict of interest was reported by the authors.

## References

- Accountancy South Africa. 2009. "Special Report. Women in the Profession: A Tribute to Our Trailblazers – Elizabeth Kruger." *Accountancy South Africa*. Accessed October 1, 2024. <https://www.accountancysa.org.za/special-report-women-in-the-profession/>.
- Åmark, Klas, Michael Burrage, and Rolf Torstendahl. 1990. *Professions in Theory and History: Rethinking the Study of Professions*. London: Sage.
- Anderson, Alastair, and Funmi Ojedin. 2022. "Perspectives, Progress and Prospects; Researching Women's Entrepreneurship in Emerging Economies." *Journal of Entrepreneurship in Emerging Economies* 14 (2): 292–315.
- Annisette, Marcia. 2003. "The Colour of Accountancy: Examining the Salience of Race in a Professionalisation Project." *Accounting, Organizations and Society* 28 (7–8): 639–674.
- Annisette, Marcia. 2010. "Maintaining Empire: The Practice Link in Trinidad and Tobago." In *Accountancy and Empire: The British Legacy of Professional Organisation*, edited by Chris Poullaos and Suki Sian, 168–191. London: Routledge.
- Annisette, Marcia, and Ajnesh Prasad. 2017. "Critical Accounting Research in Hyper-Racial Times." *Critical Perspectives on Accounting* 43:5–19.
- Avery, Derek, and Patrick McKay. 2006. "Target Practice: An Organizational Impression Management Approach to Attracting Minority and Female Job Applicants." *Personnel Psychology* 59 (1): 157–187.
- Backmon, Ida Robinson, Leslie Weisenfeld, and Gloria Clark. 1997. "Is it Double Jeopardy: The African America Woman in Accounting?" *The Negro Educational Review* 48 (1): 53–69.
- Bernard, Harvey Russell, Amber Wutich, and Gery W. Ryan. 2016. *Analyzing Qualitative Data: Systematic Approaches*. Los Angeles: Sage.
- Birt, Linda, Suzanne Scott, Debbie Cavers, Christine Campbell, and Fiona Walter. 2016. "Member Checking: A Tool to Enhance Trustworthiness or Merely a Nod to Validation?" *Qualitative Health Research* 26 (13): 1802–1811.

- Britton, Hannah E. 2005. *Women in the South African Parliament: From Resistance to Governance*. Urbana: University of Illinois Press.
- Broadbent, J. 1998. "The Gendered Nature of 'Accounting Logic': Pointers to an Accounting that Encompasses Multiple Values." *Critical Perspectives on Accounting* 9:267–297.
- Brophy, Martina, Maura McAdam, and Eric Clinton. 2023. "Vying for and Forgoing Visibility: Female Next Gen Leaders in Family Business with Male Successors." *International Journal of Gender and Entrepreneurship* 15 (4): 364–387.
- Bunting, Ian. 2006. "The Higher Education Landscape Under Apartheid." In *Transformation in Higher Education. Higher Education Dynamics*, edited by Nico Cloete, Peter Maassen, Richard Fehnel, Teboho Moja, Trish Gibbon, and Helene Perold, 35–52. Dordrecht: Springer.
- Canham, Hugo, and Christoph Maier. 2018. "Women Bankers in Black and White: Exploring Raced, Classed and Gendered Coalitions." *Social Dynamics* 44 (2): 322–340.
- Chua, Wai Fong, and Chris Poullaos. 1998. "The Dynamics of 'Closure' Amidst the Construction of Market, Profession, Empire and Nationhood: An Historical Analysis of an Australian Accounting Association, 1886–1903." *Accounting, Organizations and Society* 23 (2): 155–187.
- Cohen, Jeffrey R., Derek W. Dalton, Lori L. Holder-Webb, and Jeffrey J. McMillan. 2020. "An Analysis of Glass Ceiling Perceptions in the Accounting Profession." *Journal of Business Ethics* 164:17–38.
- Cooper, Kathie. 2008. "Mary Addison Hamilton, Australia's First Lady of Numbers." *Accounting History* 13 (2): 135–161.
- De Villiers, Jill. 2019. "Feisty and Fearless Pioneers Thandi Ndlovu and Nonkululeko Gobodo." Accessed September 20, 2021. <https://www.forbesafrica.com/cover-story/2019/08/02/the-pioneers-feisty-fearless-and-future-proof/>.
- Digby, Anne. 2013. "Black Doctors and Discrimination under South Africa's Apartheid Regime." *Medical History* 57 (2): 269–290.
- Ferraro, Holly Slay. 2021. "Careers, Identities and Institutions: The Promise of Narrative Analysis." In *Handbook of Research Methods in Careers*, edited by Wendy Murphy and Jennifer Tosti-Kharas, 267–282. Cheltenham, UK: Edward Elgar.
- Ferry, Georgina. 2021. "Mary Susan Malahlela: Practising Medicine under Apartheid." *The Lancet* 397 (10283): 1437.
- Fleming, Sean. 2019. "South Africa's Cabinet is Now 50% Women for the First Time Ever." *World Economic Forum*, June 4.
- Giddens, Anthony. 1977. *New Rules of Sociological Method: A Positive Critique of Interpretative Sociologies*. London: Hutchinson.
- Giddens, Anthony. 1984. *The Constitution of Society: Outline of the Theory of Structuration*. Cambridge, UK: Polity Press.
- Gobodo, Nonkululeko. 2022. *Awakened to My True Self*. Johannesburg: Awakened Global.
- Gradín, Carlos. 2021. "Occupational Gender Segregation in Post-apartheid South Africa." *Feminist Economics* 27 (3): 102–133.
- Hammond, Theresa, Bruce M. Clayton, and Patricia J. Arnold. 2009. "South Africa's Transition from Apartheid: The Role of Professional Closure in the Experiences of Black Chartered Accountants." *Accounting, Organizations and Society* 34 (6–7): 705–721.
- Hammond, Theresa, Bruce M. Clayton, and Patricia J. Arnold. 2012. "An 'Unofficial' History of Race Relations in the South African Accounting Industry, 1968–2000: Perspectives of South Africa's First Black Chartered Accountants." *Critical Perspectives on Accounting* 23 (4–5): 332–350.
- Hardies, Kris, and Rihab Khalifa. 2018. "Gender is Not 'a Dummy Variable': A Discussion of Current Gender Research in Accounting." *Qualitative Research in Accounting and Management* 15 (3): 385–407.
- Haynes, Kathryn. 2017. "Accounting as Gendering and Gendered: A Review of 25 Years of Critical Accounting Research on Gender." *Critical Perspectives on Accounting* 43 (C): 110–124.
- Hsieh, Hsiu-Fung, and Sarah E. Shannon. 2005. "Three Approaches to Qualitative Content Analysis." *Qualitative Health Research* 15 (9): 1277–1288.
- Hunt, Mia. 2022. "Women Leaders Index: Why Gender Parity in South Africa's Public Service Isn't Just a Numbers Game." *Global Government Forum*, December 6.

- Jaga, Ameeta, Bhavani Arabandi, Jeffrey Bagraim, and Sibusiso Mdlongwa. 2018. "Doing the 'Gender Dance': Black Women Professionals Negotiating Gender, Race, Work and Family in Post-Apartheid South Africa." *Community, Work & Family* 21 (4): 429–444.
- Jeacle, Ingrid. 2011. "A Practice of Her Own: Female Success beyond the Accounting Firm." *Critical Perspectives on Accounting* 22 (3): 288–303.
- Kirkham, Linda M., and Anne Loft. 1993. "Gender and the Construction of the Professional Accountant." *Accounting, Organizations and Society* 18 (6): 507–558.
- Kristensen, Rikke Holmslykke, Pamela Kent, Bent Warming-Rasmussen, and Carolyn Windsor. 2016. "Do Mother and Father Auditors Have Equal Prospects for Career Advancement?" *International Journal of Auditing* 21 (1): 1–10.
- Kristi, Jackson, and Pat Bazeley. 2019. *Qualitative Analysis with NVivo*. London: Sage.
- Kyriacou, Olivia Nicos. 2000. "Gender, Ethnicity and Professional Membership – The Case of the UK Accounting Profession." PhD diss., University of East London. <http://hdl.handle.net/10552/1279>.
- Kyriakidou, Olivia, Orthodoxia Kyriacou, Mustafa Özbilgin, and Emmanouil Dedoulis. 2016. "Equality, Diversity and Inclusion in Accounting." *Critical Perspectives on Accounting* 35:1–12.
- Lehman, Cheryl. 2012. "We've Come a Long Way! Maybe! Re-Imagining Gender and Accounting." *Accounting, Auditing & Accountability Journal* 25 (2): 256–294.
- Lubbe, Ilse. 2020. "Towards a Global Model of Accounting Education – A South African Case Study." *Journal of Accounting in Emerging Economies* 10 (4): 601–620.
- Lupu, Ioana, and Laura Empson. 2015. "Illusio and Overwork: Playing the Game in the Accounting Field." *Accounting, Auditing and Accountability Journal* 28 (8): 1310–1340.
- Malope, L. 2018. "Priming the Future." Accessed May 21, 2019. <https://www.fin24.com/Womens-Wealth/priming-the-future-20180311-2>.
- Matotoka, Dennis, and Kalo O. Odeku. 2018. "Transformative Interventions Fostering Mainstreaming of Black South African Women into Managerial Positions in the Private Sector." *European Review of Applied Sociology* 11 (16): 36–50.
- Mayer, Tamlynne. 2024. "The Price Women Attorneys Pay for Being Mothers in South African Law Firms." *Gender, Work & Organization* 31 (6): 1–17.
- Modell, S. 2020. "For Structure: A Critical Realist Critique of the Use of Actor-Network Theory in Critical Accounting Research." *Accounting, Auditing and Accountability Journal* 33 (3): 621–640.
- Musundwa, Sedzani, and Theresa A. Hammond. 2024. "Black Chartered Accountants in Post-apartheid South Africa: Global Implications for the Profession." *Accounting Horizons* 38 (1): 111–122.
- Musundwa, Sedzani, and Olayinka Moses. 2024. "The Lived Experiences of South African Black Accountants within the Framework of the Accountancy Profession Sector Code." *Accounting, Auditing and Accountability Journal* 37 (7/8): 1726–1760.
- Nel, Etienne, and Janice Temple. 1992. "Industrial Development and Decentralisation in Transkei and the Border Region." *Journal of Contemporary African Studies* 11 (2): 154–177.
- Nkomo, Stella M. 1988. "Race and Sex: The Forgotten Case of the Black Female Manager." In *Women's Careers: Pathways and Pitfalls*, edited by Suzanna Rose and Laurie Larwood, 133–150. New York: Praeger.
- Ojediran, Olufunmilola, Allan Discua Cruz, and Alistair Anderson. 2022. "Identities and the Pursuit of Legitimacy: A Study of Black Women Wine Industry Entrepreneurs." *International Journal of Entrepreneurial Behavior & Research* 28 (8): 2182–2207.
- Rosette, Ashleigh Shelby, Rebecca Ponce de Leon, Christy Zhou Koval, and David A. Harrison. 2018. "Intersectionality: Connecting Experiences of Gender with Race at Work." *Research in Organizational Behavior* 38:1–22.
- Ryan, Eamonn. 2013. "Winning Women: SA's First Black Female CA (SA) Trail-Blazes the Road to Transformation." *Accountancy SA*, November, 50–52. Accessed May 21, 2019. <https://www.accountancysa.org.za/wp-content/uploads/issues/2013/ASA-November-2013.pdf>.
- Sadler, Elmarie. 2002. "A Profile and the Work Environment of Black Chartered Accountants in South Africa." *Meditari Accountancy Research* 10 (1): 159–185.
- Sadler, Elmarie, and Jacobus Stephanus Wessels. 2019. "Transformation of the Accounting Profession." *Meditari Accountancy Research* 27 (3): 448–471.

- SAICA (South African Institute of Chartered Accountants). 2023. "South African Institute of Chartered Accountants Membership Statistics." Accessed April 8, 2024. <https://www.saica.org.za/members/member-info/membership-statistics>.
- Sayumwe, Michel, and Christelle-Odile Happi. 2021. "Barrier Factors in the Integration of Professional Accountants Trained Abroad Literature Review." *Modern Economy* 12 (3): 534–554.
- Sesko, Amanda K., and Monica Biernat. 2010. "Prototypes of Race and Gender: The Invisibility of Black Women." *Journal of Experimental Social Psychology* 46:356–360.
- Shelembe, N. 2017. "A Real Mbokodo: The Story of Nonkululeko Gobodo." Accessed May 21, 2019. <https://www.SouthAfricanews.gov.za/features-south-africa/real-mbokodo-story-nonkululeko-gobodo>.
- Sian, S. 2006. "Inclusion, Exclusion and Control: The Case of the Kenyan Accounting Professionalisation Project." *Accounting, Organizations and Society* 31 (3): 295–322.
- Siyongwana, Pakama Queenscious. 2009. "The Impact of Political Transformation on Employment in the Transkei Bureaucracy and Civil Service in Umtata, South Africa since 1994." *GeoJournal* 74 (4): 293–310.
- Spates, Kamesha, Na'tasha Evans, Tiera Akilah James, and Karen Martinez. 2020. "Gendered Racism in the Lives of Black Women: A Qualitative Exploration." *Journal of Black Psychology* 46 (8): 583–606.
- Spruill, Wanda G., and Charles W. Wootton. 1995. "The Struggle of Women in Accounting: The Case of Jennie Palen, Pioneer Accountant, Historian and Poet." *Critical Perspectives on Accounting* 6 (4): 371–389.
- Strauss, Anselm, and Juliet Corbin. 1998. *The Basics of Qualitative Research: Techniques and Procedures for Developing Grounded Theory*. 2nd ed. Thousand Oaks, CA: Sage.
- Tabata, Cingashe, and Nomonde Nyembe. 2023. "Thina Abalangelayo: We the Generations Who Followed." *Advocate*, August, 2023, 44–47. <https://gcbasa.co.za/law-journals/2023/august/44-47.%20Thina%20Abalandelayo.pdf>.
- Taylor, Linda. C. 2018. "Reassessing and Refining Theory in Qualitative Accounting Research: An Illustrative Account of Theorizing." *Qualitative Research in Accounting and Management* 15 (4): 510–534.
- Todd, N. 2017. "How Nonkululeko Gobodo Leads to Succeed." *Entrepreneur Magazine*, January 4. Accessed May 21, 2019. <https://www.entrepreneurmag.co.za/advice/success-stories/entrepreneur-profiles/how-nonkululeko-gobodo-leads-to-succeed/>.
- Twala, C., and A. S. Ndlovu. 2025. "Dangling the Land as a Carrot: The Bantustans and the Territorial Extension under Apartheid Regime in South Africa." *Histories* 5 (1): 12.
- Ufodike, Akolisa, Inya Egbe, Bridget Efeoghene Ogharanduku, and Temitope Edward Akinyemi. 2023. "A Knowledge Synthesis of Anti-Black Racism in Accounting Research." *Accounting Perspectives* 22 (3): 375–401.
- Verhoef, Grietjie. 2014. "Globalisation of Knowledge But not Opportunity: Closure Strategies in the Making of the South African Accounting Market, 1890s to 1958." *Accounting History* 19 (1–2): 193–226.
- Verhoef, Grietjie, and Grant Samkin. 2017. "The Accounting Profession and Education: The Development of Disengaged Scholarly Activity in Accounting in South Africa." *Accounting, Auditing & Accountability Journal* 30 (6): 1370–1398.
- Vidwans, Mohini P. 2016. "Exploring Career Success with the New Paradigm of Career Crafting." PhD diss., Lincoln University. <https://researcharchive.lincoln.ac.nz/items/df69f652-577d-447a-88ec-f8f6cfbffaed>.
- Vidwans, Mohini, and Rosemary Ann Du Plessis. 2020. "Crafting Careers in Accounting: Redefining Gendered Selves." *Pacific Accounting Review* 32 (1): 32–53.
- Vidwans, Mohini P., and Rosalind H. Whiting. 2022. "Century Plus Journeys: Using Career Crafting to Explore the Career Success of Pioneer Women Accountants." *Accounting, Auditing & Accountability Journal* 35 (2): 355–384.
- Vidwans, Mohini P., Rosalind H. Whiting, and Carolyn Fowler. 2025. "Sir Hēnare Ngata: An Indigenous Accountant Empowering his Māori Community in the Mid-twentieth Century." *Accounting History*:10323732251343680.

- Walker, Stephen P. 2011. "Ethel Ayres Purdie: Critical Practitioner and Suffragist." *Critical Perspectives on Accounting* 22 (1): 79–101.
- Weber, Max. 1978. *Economy and Society: An Outline of Interpretive Sociology*. Edited by Guenther Roth and Claus Wittich. Translated by Edward A. Shils and Haskell L. Finch. Berkeley: University of California Press.
- Whiting, Rosalind H., Elizabeth Gammie, and Kathleen Herbohn. 2015. "Women and the Prospects for Partnership in Professional Accountancy Firms." *Accountancy and Finance* 55 (2): 575–605.
- Wrzesniewski, Amy, and Jane E. Dutton. 2001. "Crafting a Job: Revisioning Employees as Active Crafters of their Work." *Academy of Management Review* 26 (2): 179–201.
- Zhang, Yan, and Barbara M. Wildemuth. 2017. "Qualitative Analysis of Content." In *Applications of Social Research Method to Questions in Information and Library Science*, edited by Barbara M. Wildemuth, 318–329. Englewood: ABCCLIO.

#### Online video sources

1. Gobodo, N. 2016a. SA's first Black female CA, Nonkululeko Gobodo Investec Tipping Point (2016) Moneyweb. <https://www.youtube.com/watch?v=CESYQJpvPwU> (Accessed 20 April 2019).
2. Gobodo, N. 2012. Nonkululeko Gobodo – Executive Chair of SizweNtsalubaGobodo – Part 1 (2012). CNBC Africa. <https://www.youtube.com/watch?v=zyNxGJD92Hk> (Accessed 20 May 2019).
3. Gobodo, N. 2014a. Up Close; Nonkululeko Gobodo (2014). SABC News. <https://www.youtube.com/watch?v=FlhY2S0dhOs> (Accessed 23 April 2019).
4. Gobodo, N. 2014b. SA's first Black Female CA, Nonkululeko Gobodo | Episode 10 | Business Leadership. (2016) Moneyweb. <https://www.youtube.com/watch?v=E0WKLgzniH4> (Accessed 20 May 2019).
5. Gobodo, N. 2014c. Moneyline special edition on the captains of industry: Nonkululeko Gobodo. (2015). eNCAMoneyLine. <https://www.youtube.com/watch?v=BgPVMdFasqg> (Accessed 26 May 2019).
6. Gobodo, N. 2014d. Success Summit Nonkululeko Gobodo (2012). <https://www.youtube.com/watch?v=426k0JrDD-s> (Accessed 16 May 2019).
7. Gobodo, N. 2014e. Nonkululeko Gobodo: Business Leadership Insight 3 (2016). Moneyweb. <https://www.youtube.com/watch?v=RTjJrsk0Aw> (Accessed 16 May 2019).
8. Gobodo, N. 2014f. Nonkululeko Gobodo: Business Leadership Insight 2 (2016). Moneyweb. <https://www.youtube.com/watch?v=sqF8GLw2WQ0> (Accessed 26 May 2019).
9. Gobodo, N. 2014g. Nonkululeko Gobodo – Executive Chair of SizweNtsalubaGobodo – Part 2 (2012) <https://www.youtube.com/watch?v=AUAFIXTBQIM> (Accessed 5 June 2020).
10. Gobodo, N. 2016b. On the couch with S. Africa's first black female CA. (2016). CNBC Africa. [https://www.youtube.com/watch?v=p5qSd\\_vUNmg](https://www.youtube.com/watch?v=p5qSd_vUNmg) (Accessed 5 June 2020).

## Appendix. Thematic analysis.

Crafting matrix elements	Rating	Exemplar
Cognitive crafting	High	Once I was exposed to accounting I knew this is what I wanted to do. I knew getting a prestigious qualification would position me well in terms of the dreams I had.
Relational crafting	High	I was not a natural people person but learned to become one. Lacking a natural affinity for people, I set about acquiring that attribute to the extent that today I'm proud to be embraced as mother of the organisation.
Task crafting	High	I had done extensive research on mergers. I had spoken to people who had done it, attended courses, read books – most of which was specific to accounting firms.
Family Organisation	High High	My father always wanted his children to be free-thinkers. KPMG sent me on a big training for managers nationally. I did not think I was ready, but the manager assured that I was capable of doing it. He recognised my capabilities. Then after completing articles, they offered me manager's position and within 8 months a partnership.
Environment	Medium-high	Umtata was the best place to grow up, vibrant, investment opportunity, black people were taking over businesses, owning them, independent. Growing up in Transkei – becoming or dreaming of entrepreneurship was natural.