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USING A WHITE-COLLAR PROFESSION IN ACCOUNTING COURSES: APPROACHES TO ADDRESSING DIVERSITY

Abstract: Accounting educators no doubt agree that diversity is an important and much neglected part of accounting education. They further recognize that it is difficult to incorporate this important topic into the accounting curriculum. This paper describes the efforts of various professors to expose business and accounting students to the evolution of diversity issues related to the accounting profession by using the book *A White-Collar Profession* [Hammond, 2002]. *A White-Collar Profession: African-American CPAs Since 1921* is a seminal work which presents a history of the profession as it relates to African-American CPAs and documents the individual struggles of many of the first one hundred blacks to become certified. This paper describes efforts of faculty at four different colleges to utilize this book in their teaching of accounting. Instructors found that students not only developed an enhanced awareness about the history of the accounting profession, but that other educational objectives were advanced, such as improved communication and critical thinking skills, increased social awareness, and empathy for others. African-American students, in particular, embraced the people in the book as role models, while most every student saw the characters as heroic in a day when the accounting profession is badly in need of role models and heroes. This is encouraging given the profession's concern with diversity and the attention and resources directed at increasing the number of minorities entering the profession.

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INTRODUCTION

Throughout its history, America has struggled with the issues of discrimination despite its renown as a cultural melting pot. A number of groups have received treatment ranging from less than fair to extraordinarily harsh with regard to justice, economic opportunity, social acceptance, and equality based on race, religion, sexual preference, and gender. The accounting profession has contributed to this shameful history as minorities have encountered obstacles blocking their way to licensure as CPAs [Hammond, 2002]. *A White-Collar Profession* documents the struggles of many of the first one hundred African-American CPAs to enter the accounting profession by recounting their efforts to achieve licensure. It comes at a time when the profession is at a low-point, in desperate need of attracting qualified minorities. The nation is re-examining issues of race and opportunity in areas such as college admission criteria and the role of affirmative action and preference [Euben, 2001; Gudeman, 2001; Downing et al., 2002].

This paper describes the experience of the authors in using *A White-Collar Profession* at various colleges and in various ways. The objective of this paper is to share these experiences with instructors who might be reluctant to incorporate such an assignment into their accounting courses. A range of institutions of higher education is represented in this article: 1) a predominately white, large, public university in the deep south; 2) an historically black, public college; 3) an historically black, private college; and 4) a small, private, urban, Catholic, northern university. The instructors' approaches differed at each institution as did the courses and the level of students. While the impact the book has had upon students varied somewhat, the authors have all found *A White-Collar Profession* valuable as a supplementary text for their courses and its overall impact as consciousness raising.

In the next section of the paper, the objectives of incorporating the book into an accounting course are described. This is followed by a discussion of alternatives for using *A White-Collar Profession* in accounting courses. In the succeeding sections, the four instructors describe their experiences: what took place, the approaches used, and the student reactions observed. The final section of the paper considers the concerns reluctant readers may still have in adopting this book.

SUMMARY OF THE BOOK

A White-Collar Profession has as its focal point the underrepresentation of African Americans in the public accounting profession. Currently, fewer than one percent of certified public accountants are African American, a marked contrast to other large professions in the U.S., including those with more rigorous educational requirements (see Table 1).

TABLE 1

African-American Representation in Three Professions

<u>Year</u>	<u>Lawyers</u>	<u>Doctors</u>	<u>CPAs</u>	<u>Total Population</u>
1930	0.8%	2.5%	0.03%	9.7%
1960	1.0	2.0	0.1	10.5
1997	2.7	4.2	0.75-0.99	12.3*

* as per the 2000 Census

Source: Hammond, 2002, p. 2

The book chronicles how the history of the profession was one of the major determinants of today's shortage of African-American CPAs. Until the late 1960s, very few white-owned CPA firms, including the "Big Eight," had hired any African-American staff. Most states required experience working for a CPA as a prerequisite for licensure, thereby posing a difficult challenge for those who wanted to enter the profession. Drawing on oral histories of one-third of the first one hundred African-American CPAs, Hammond narrates the stories of the persistence, talent, and determination that eventuated in their success.

A key characteristic of the book is its focus on the stories of individual CPAs rather than on the details of accounting work or statistics about exclusion. The book also covers the changes in the profession resulting from the civil rights movement and the consequent passage of the Civil Rights Act of 1964, which forbade employment discrimination on the basis of race. The major, white-owned CPA firms began to hire African-American employees, and accounting departments at historically black colleges mushroomed as students availed themselves of the new opportunities. While progress continued through the 1970s, the representation of African Americans in the major firms declined through the 1980s and stagnated in the 1990s. According to the latest AICPA data, African Americans today average only one per thousand partners in major CPA firms.

OBJECTIVES IN ASSIGNING THE BOOK

The authors posit that incorporating *A White-Collar Profession* will help move an accounting course beyond the more mundane functions of covering text materials, reviewing homework problems, and lecturing on mind-numbing FASB standards. The book offers instructors the opportunity to inject the history of the profession which both the Bedford Committee Report [1986, p. 183] and the Accounting Education Change Commission (AECC) [1990, pp. 310-311] urged should be part of accounting graduates' understanding of the discipline. One theme of the book relates the efforts on the part of the first one hundred black accountants to achieve licensure as CPAs. While the episodes of discrimination are harsh, the success stories are uplifting. Considering the image problem the CPA profession is currently facing, this struggle is an inspiring story about persistence, hard work, determination, ambition, focus, and sacrifice to reach a goal. Indeed, "ambition and persistence" are personal qualities which the Bedford Committee [1986, p. 183] specified for accounting education to develop in students. Unsolicited comments from student participants indicate that this message has inspired some students who were struggling in accounting. The implication is, the book tells the stories of heroes with whom students of all races can identify as models of accomplishment.

The book allows students to see diversity developments in the profession, making them aware of the human side of accounting and "the evolutionary nature of society" [Bedford Report, 1986, p. 181]. As will be described subsequently, assignments can contribute to the development of written and oral communication skills [Bedford Report, 1986, p. 182; AECC, 1990, pp. 305, 311] and teamwork [AECC, 1990, p. 311]. Critical thinking skills can be engaged and ethical/moral issues raised through assignments related to the book [AECC, 1990, p. 311]. Student comments, oral and written, reflect the degree to which the attitudes of a significant number of students were changed by reading the book. This observed phenomenon fits the objectives of both the Bedford Committee and the AECC. The Bedford Committee [1986, p. 183] cited "empathy" and "sensitivity to social responsibilities" as two explicit "personal capacities" that it recommended be "fostered" in teaching. Similarly, the AECC [1990, p. 311] sought "an awareness of personal and social values" and "sensitivity to social responsibilities" be developed in accounting graduates. The use of this book meets these

educational goals heretofore infrequently addressed in accounting courses.

The authors found another strength of the book is to make readers more sensitive to issues of race and problems of discrimination. Thus, *A White-Collar Profession* is an excellent means to meet the AACSB International's criterion for introducing diversity into the curriculum [AACSB, 2003]. This AACSB accreditation standard dovetails with the goals of the Bedford Committee and the AECC to raise the social consciousness of students. The authors believe that the book helps fill a void that current pedagogy is not addressing. In the follow section, the authors who have incorporated *A White-Collar Profession* in their teaching of traditional accounting classes describe their experiences. A variety of methods were used as were the types of institutions, students, and classes. From this discussion, the reader should gain insights (and confidence perhaps) as to how the book might be utilized in an accounting course. Noteworthy are the opportunities to accomplish additional objectives such as enhancing oral or written communication skills, developing team-working skills, engaging students in critical thinking, and dealing with the subject of discrimination in the CPA profession from an ethical perspective.

THE MOREHOUSE CONNECTION

You do not have to turn a page to find the Morehouse connection to *A White-Collar Profession*! The picture on the front cover of the book is that of Mr. J.B. Blayton, the first African-American CPA in the State of Georgia and the founding father of Morehouse's Department of Economics and Business Administration. When Professor Hammond spoke about her book at Morehouse College, she was accompanied by Mrs. Willie Boyd (Saddler), assistant to Mr. Blayton during his tenure at Clark-Atlanta University, where he became known as the "Dean of Negro Accountants." The audience was very interested in the stories Mrs. Boyd shared with them about Mr. Blayton. Much of the two-hour program was spent talking about him and his role in encouraging students to become CPAs.

At the presentation, I got the idea to use the book in my accounting class as a means of exposing students to the extent of Morehouse's influence. J.B. Blayton personified that impact. He had audited the books of the famous civil rights organization, the Southern Christian Leadership Conference. He had been highly involved in defending Dr. Martin Luther King Jr. against false tax evasion charges which might have derailed the civil-

rights movement. In the 1930s, he had met with Secretary of Labor Francis Perkins to discuss President Roosevelt's New Deal programs from an African-American perspective. In addition to Blayton, Charles Beckett, also a Morehouse graduate, is among the first one hundred African-American CPAs.

Morehouse College, the nation's only private, historically black, four-year, liberal-arts college for men, is located three miles southwest of downtown Atlanta. Approximately one thousand students are enrolled in a business major, with about 250 students taking accounting principles yearly. Accordingly, this class provides the opportunity to introduce all business students to Blayton's contribution and the Morehouse legacy. I also thought that exposing them to the history of blacks in the accounting profession might help recruiting efforts directed at minority students. Learning about the struggles of these first African-American CPAs might ignite a sense of pride and inspire students to become a part of the profession that many pioneers had spent many years trying to enter. On the other hand, I worried that assigning the book had the potential to hurt recruiting efforts. Would sophomores be deterred from becoming accounting majors because of the struggles depicted in the book? I contemplated making the assignment only to my auditing class since the career paths of senior accounting majors were already determined. Ultimately, I decided to assign the book to my principles class during the subsequent spring semester.

The Assignment: Students enrolled in my two managerial principles of accounting classes were assigned to read the book during their spring break. At that time, they had completed one of four major examinations. The students were aware that ten percent of their grade would be based on a special assignment. About two weeks prior to spring break, I instructed the students to bring money to pay for the cost of their special assignment. On the last day of class before spring break, the students completed a pre-test questionnaire (see Appendix 1). Upon completion of the survey questionnaire, each student who had paid for a copy of the book received it, along with the assignment requiring them to read the book and to submit a three-to-five page paper describing their reactions. The paper was due ten days later on the first day of class following spring break. The rationale for limiting the reading time was to help mitigate potential threats to the internal and external validity for measuring the book's impact on each student.

During the first class meeting following spring break, I col-

lected the students' reaction papers. We did not discuss the book during this session. During the very next class meeting, I administered the post-test questionnaire which was identical to the pre-test survey. I was able to match the two surveys because the students included their names on each. Given the low level of sensitive information contained in the questionnaire, I did not view this as a material threat to the internal validity of the responses. Students who did not purchase a book or did not complete both questionnaires were excluded from the sample. Fourteen students were excluded based on the criteria, leaving a sample size of 29.

TABLE 2**Sample: Morehouse College**

Total enrolled	43
Less: Did not complete before	3
Did not complete after	5
Did not complete either	2
Did not purchase book	4
Total Sample	29

Results of the Survey: The Questionnaire: Appendix 1 contains the entire questionnaire. The questions varied over a range of areas. Some questions required the students to rank on a ten-point Likert scale their (a) knowledge of accounting history, (b) attitude toward diversity, and (c) appreciation of the importance of the accounting profession. Other questions required the students to rank their agreement with statements assessing their determination to achieve goals. A ten-point Likert scale was used for all questions.

Panel A of Table 3 reports some descriptive statistics for the sample. The 29 African-American males had a mean age of 20. The majority (19) of the participants were sophomores with a major other than accounting. Most of the students knew what CPA stood for (26) and reportedly knew an African-American CPA (22) before reading the book. However, after reading the book, more students reported knowing an African-American CPA (27), resulting in a significant increase, $p < .05$. Panel B of Table 3 reports frequencies for the two perception questions. Students' perception of the number of African-American CPAs did not change significantly after reading the book. Many thought that the number ranged from less than 1,000 to 5,000

(23 and 21 respectively); several more felt the number to be greater than 5,000 but less than 10,000. Only two students believed that there are more than 10,000 African-American CPAs. Before the reading, a majority (19) of the students thought that 1% to 5% of CPAs in the country were African American. More (25) subscribed to this perception after reading the book.

TABLE 3
Results: Morehouse College

Panel A: Mean Descriptive Statistics	Before	After
Mean Age	20	20
Know definition of CPA	26	29
Know a CPA	22	27
Know African-American CPA	22	27
Panel B: Frequency Responses – Non-Scaled Questions	Before	After
12. Perception of number of African-American CPAs in the country?		
a. 10,000 or more	3	2
b. < 1,000	7	9
c. < 10,000 but >5,000	3	6
d. 1,000 - 5,000	16	12
13. Perception of % of African-American CPAs in the country		
a. 1% to 5%	19	25
b. >5% but < 10%	7	3
c. > 10% < 25%	2	1
d. more than 25%	1	0

Table 4 reports the mean responses of the participants to the scaled questions contained in the questionnaire. The mean difference reported is based on the students' pre- and post-test responses to each question. The difference is used to evaluate the impact of the book on the students' perceptions and attitudes. The results show that the book had significance across several parameters. Without question, the book greatly enhanced the students' knowledge of the history of accounting, particularly the history of African Americans in the accounting profession. Their knowledge of the history of accounting moved from the one-to-five to the four-to-ten range. The mean difference is computed by subtracting the response after reading the book from the response before reading the book. Thus, the non-positive

mean difference of -3.28 indicates that the students' responses after reading the book were greater than the response before the reading. In this case, students reported that they were more knowledgeable about the history of accounting after reading the book. The mean difference is significant ($p < .001$). Similarly, students' knowledge of the history of African Americans in the accounting profession increased significantly (mean difference = -5.01; $p < .001$) after reading the book. The mode response before reading the book was 1 and 3; the post-reading mode response was 8. The mode response regarding tolerance of diversity was 10 in both the pre- and post-survey responses, suggesting that the book did not impact this factor. Perhaps the high pretest score forestalled any revealed improvement from the book; perhaps a flaw in the survey's structure masked a real influence. A similar problem occurred at the University of Alabama with the pretest survey question related to working with others who were different from themselves (age, gender, and race).

TABLE 4
Mean Responses: Morehouse College

Questionnaire	Before	After	(p-value) of Mean Difference	
Rank yourself (scale 1-10):				
14. knowledge of the history of the accounting profession	3.5172	6.7931	-3.2759	(.000)
15. knowledge of the history of blacks in the accounting profession	2.4138	7.4828	-5.0690	(.000)
16. willingness to work as group members on teams with members who are different from yourself as to gender, religion, race, and culture.	8.9310	8.8276	.1034	(.742)
17. determination to complete this course	9.7931	9.5862	.2069	(.206)
18. appreciation for the importance of this course	8.6552	9.1034	-.4483	(.030)
19. appreciation for the importance of the accounting profession	8.8621	9.2414	-.3793	(.094)

TABLE 4 (continued)

Agree (scale 1 to 10):	Before	After	(p-value) of Mean Difference	
20. make up mind easily	6.9310	7.3103	-.3793	(.459)
21. make decisions slowly	5.1379	5.8621	-.7241	(.017)
22. denied something really wanted	8.6071	8.7500	-.1429	(.708)
23. will probably drop a class before graduation	5.2759	5.8966	-.6207	(.350)
24. would consider dropping a class	5/3103	5.8276	-.5172	(.390)
25. would consider dropping accounting	2.3103	2.4138	-1.034	(.794)
26. usually get what I ask for the first time I ask	4.6897	4.4828	.2069	(.586)
27. would drop a class if: the professor said I lacked the required skills and background	2.7241	2.4138	.3103	(.272)
28. pursue my goal no matter how long it took to achieve it.	8.9655	8.0345	.9310	(.010)
29. would drop a class if: required workload for the class was too time consuming	3.2069	3.0345	.1724	(.655)
30. would register for a class even if: professor is known for being difficult	7.4828	7.8276	-.3448	(.414)
31. would become discouraged from pursuing goal if: I did not have any money	3.0690	2.8966	.1724	(.627)
32. would become discouraged from pursuing my goal if: It took more than 5 years to achieve	2.4483	2.8966	-.4483	(.256)
33. discouraged from pursuing goal if: required school workload was too difficult	2.7931	2.6552	.1379	(.743)
34. discouraged from pursuing goal if: If it took longer than 20 years to achieve	4.3448	4.0690	.2758	(.499)

Students had a heightened appreciation for the managerial principles course after reading the book ($p < .05$). Although not at the conventional level, they also reported having a greater appreciation for the accounting profession after reading the book ($p < .10$). They agreed strongly with the statement related to pursuing a goal (mean response = 8.96); however, their conviction diminished somewhat after reading the book (mean response = 8.03). The mean difference of .93 is significant, $p = .01$. Finally, the book seemingly had an impact on the students' assessment of their decision-making ability. Before reading the book, students felt that they made decisions more hastily. Subsequently, they revised this assessment and reported that they make decisions more slowly ($p = .017$).

Student Reactions: Most students openly expressed verbal and nonverbal disappointment and disbelief that I assigned this reading during their spring break. However, after class resumed, at least two students stopped by my office to thank me for making the assignment. I could feel their excitement and sincerity. Students were disappointed that I did not allow them to continue discussing the book during the first class back. However, I did commit to allowing them to discuss their reactions at a later time. That evening at a company-sponsored reception, a recruiter informed me that several of the students in attendance used the book as an "ice-breaker." The company representatives were impressed.

I reviewed the students' written reactions to the book. The papers were graded primarily on content and completeness. About 25% of the participants merely prepared book reports rather than describing their own reactions. The remaining students gave candid reactions to the book. "Uplifting," "enlightening," and "inspiring" were words commonly used by the students. Some expressed that they were angered, amazed, and saddened by the events chronicled in the book. Most described early African-American CPAs as persistent, intelligent, strong, and focused, and believed that these qualities should be instilled in all. Understandably, almost all of the students indicated that prior to reading the book, they were unaware of the racism to which African Americans had been subjected in the accounting field. A resounding message was an increased appreciation for the importance of accounting and respect for those choosing to pursue a career in accounting.

Many comments were insightful, indicating that the struggles in the book mirrored the struggles of the general popula-

tion of African Americans. Two students included reference to a line from a poem written by Langston Hughes – “life for me ain’t been no crystal staircase.” A number of students expressed admiration of the African-American CPAs for sticking together, noting the importance of mentoring. While a few students perceived that the book will help attract African-Americans to the accounting profession, many expressed that they were reluctant to pursue a career in accounting given the historic struggles. One student wrote: “It is wiser to pursue a career that has been thoroughly explored.” Another comment suggested that the early discrimination of blacks in the field has resulted in the lack of mentors, and, thus, the lack of awareness in the African-American community of the accounting profession. The “oppression of blacks in the past may have led to African-Americans’ disinterest in accounting.” Many acknowledged progress, but noted that the profession has a long way to go. In an introspective comment, one student wrote, “although against our nature, we (students) have been pacified to a point such that we tend to shy away from that which requires practice and work.” Others tried to imagine being in the shoes of the “firsters,” and wondered if they could have persevered.

Most striking to me were the somewhat naïve comments expressed by the students. In general, the students did not understand why the exceptionally intelligent persons highlighted in the book were not hired given the fact that they possessed the appropriate credentials. They were genuinely surprised that being at the “top of your game” was not enough! They were amazed that certification (i.e., passing the exam) did not guarantee a job. Some students thought of racism as only an informal system. However, after reading the book, they viewed racism in accounting as more deeply ingrained since firms and key organizations were the primary culprits. They were appalled at the open insensitivity of the firms and organizations; particular reference was made to the use of jokes and racial slurs recorded in the minutes of the national organization. One student could not fathom professional societies holding meetings in “all white” hotels; it seems he was surprised that segregated hotels existed. I got the impression that my students had been sheltered from the discrimination that many of my era had either experienced, lived first-hand, or had been told about.

The book, *A White-Collar Profession*, proved to be an extremely meaningful assignment. The students’ awareness of African Americans in the profession seemingly softened their attitude toward accounting. When reviewing the students’ written

comments, I found overall that the written reactions were consistent with the responses noted in the pre-test, post-test questionnaires. Further, I observed that many were curious about why these facts were not well known, especially among blacks. The most common reaction among the students was that the book should be assigned in future classes. I concur.

THE JOHN CARROLL EXPERIENCE

John Carroll University, a Catholic and Jesuit University located in the fashionable eastern suburbs of Cleveland, Ohio, has a very small minority population. The university reports a minority percentage of 9.2%¹ for undergraduates of whom 4.3% are African Americans. The situation in the Department of Accountancy is significantly lower as illustrated by the fact that of the 53 Intermediate Accounting students who participated in this assignment, only one was an African American.

It was within this context of a predominately Caucasian environment that Professor Hammond's book, *A White-Collar Profession*, was assigned as collateral reading. The student's knowledge of and reactions to the book were tested through the mechanism of a take-home essay that constituted 20% of the final examination in my Intermediate Accounting I course. The specific question upon which the essay was based follows:

Write an essay of two-three pages in which you discuss why you think *A White-Collar Profession* was assigned to you as collateral reading. Support your position(s) with specific references (quotes and page numbers) from the book. Do you feel that the book provided you with an appreciation of how diversity issues have plagued the accounting profession historically? Do you feel that it is fair to condemn the accounting professionals of the past for prejudicial attitudes that seemingly have a greater relevance in the present?

I expected that the students' resentment over a rather time-consuming assignment at the end of a difficult class that already had required more than its fair share of effort would result in a negative response to the book. On the other hand, I considered that this dire expectation would be tempered by the natural propensity on the part of our students to attempt to please their professors and, thus, to write what they thought I might want to hear. To mitigate these threats to the validity of the responses, I

¹ This figure is inclusive of Asian students.

urged the students to provide an honest reaction and informed them that the department had designated an independent reader (a graduate student, who teaches English composition) for this particular course since it is deemed writing intensive. Thus, I would not see the papers until after the grades had been assigned.

I completed an informal and unscientific word-content analysis of the 53 essays submitted by the above-mentioned accounting students. Immediately evident and personally gratifying was a total absence of complaints about the assignment. In point of fact, several students confessed that they had had serious doubts about the relevance of this exercise in the context of a methodology-oriented course such as Intermediate I, but that these reservations were quickly dispelled as they had gotten into the reading. Some saw the value of learning about the history of the profession that they were aspiring to enter.

The message that came across loudest and clearest in the essays was an appreciation for having been made aware of the struggles African Americans endured in gaining some measure of acceptance into accountancy. From my perspective as reader, I tried to distinguish between those students who simply averred they were made aware of the African-American plight from those who seemed to express gratitude for having been made aware. The revelation that no knowledge had become some knowledge is not particularly powerful. Why should 20-year-old students, or even their 60-something professor for that matter, know of such things? The more poignant demonstration from my perspective lies in the fact that the information is taken to heart, either through an overt revulsion to accounting's past on racial issues or through an indication that the profession needs to move forward proactively to right past wrongs. My sense was that 40 of the 53 students took a stronger stance than merely recounting the more powerful episodes of prejudice and claiming that they had not been aware of such happenings in the past.

I specifically asked the question in the essay assignment whether it was "fair to condemn" past accountants for prejudicial actions that were more antithetical to present mores than to those that existed back then. This question has been one that has impacted contemporary accounting historiography, particularly in separating "critical" historians from the more "traditional." Critical historians aspire to using their narratives of the events of the past as a catalyst for changing the present. Traditional historians see themselves more as non-partisan purveyors of information. I anticipated that my students would universally

think it unfair to ascribe blame, but the results indicated a more equal division of opinion. Twenty-three concluded that condemnation was unfair, while sixteen took a harder line. However, a lack of knowledge of U.S. history may have adversely affected an informed evaluation of this question. For example, a number of papers actually commented that the timing of the early African-American struggle for licensure militated against a prejudice-free thinking since the country had just emerged from slavery.

One final point I looked for in reading these essays was whether the students indicated any degree of satisfaction that the racial issues in the accounting profession had dissipated as a result of the improvements of recent years compared to the struggles of the protagonists in Professor Hammond's book. Again, I found the results surprising. Thirty-three students made statements to the effect that the profession had not yet done nearly enough and that there was a long way to go before African Americans were dealt with fairly as accounting professionals. Only ten students felt comfortable that the situation was much improved, and that the evils of the past had been handled satisfactorily. In summation, I am of the opinion that assigning *A White-Collar Profession* was an extraordinary experience for both my students and for me. A substantial group of wealthy, Caucasian students showed me an immense and unexpected empathy for a suppressed minority.

AN EXPERIENCE IN HISTORY AT NORTH CAROLINA A&T UNIVERSITY

North Carolina A&T State University, a public, historically black university has approximately 11,000 students and is located in the small, metropolitan city of Greensboro, North Carolina. Given that the university's School of Business and Accounting Department are AACSB-accredited, an assignment using *A White-Collar Profession* was a means by which the AACSB's diversity requirement could be satisfied.

The semester-long project was assigned to 37 cost accounting students, who were all African American. Additionally, articles that profiled minorities in the accounting profession [Benson, 1981; Hayes, 1986; Ostrowski, 1986] were also assigned; these articles provided background, support, and further emphasis on topics described in *A White-Collar Profession*.

The students formed groups by self-selection, and each group was assigned at least two chapters of Hammond's book. The group was then responsible for summarizing and present-

ing these assigned chapters to the class. These presentations became the highlight of the semester. Groups presented in the closing minutes of each class meeting; the discussion/debate became lively and stimulating. Because each chapter focuses on a different theme (or time period), the student presentation comments were generally unique to each session. Communication skills were developed and “thinking on the feet” was practiced during these sessions as students were not shy in their exchanges.

In addition to the group work, each student was also required to submit an essay describing how the book affected his/her perception of the accounting profession. Questions were provided to guide the development of the essay. These questions centered around the book’s impact on the student and included the following: (1) did the book make students uncomfortable with their pursuit of accounting careers? (2) did the book influence the role that the student saw himself or herself playing to change the profession? (3) did the book impact the student’s present or future endeavors? (4) what aspect of the book did the student dislike or disagree with? The essay, the article summary, and the group presentation constituted 15% of the course grade.

The following summary represents the impact of the Hammond book on students’ perceptions of the accounting profession, discrimination, and their responsibility/role as accountants.

- Students felt overwhelmed (and a few were aggravated) by the struggles that the trailblazers endured.
- A few students perceived that the system (earlier discriminatory policies and practices) was insurmountable and stated that, “I would have just given up” and “selected another career.” Others felt that they would have become extremely radical and aggressive in their pursuits.
- All students agreed that this is a history that was relevant to them. Many felt that the knowledge prepared them for discrimination that they could encounter as an accounting professional.
- Many of the students had worked as interns and had related their experiences to those events in the book. Most felt that there genuinely had been diversity improvements in the profession. However, the scarcity in the number of minority partners and senior managers observed during their internship made them conclude that “the profession still has a long-way to go, to reach a truly diverse profession.”

- The students were especially pleased in finding people of the same race becoming CPAs with whom they could identify. For the students, being able to relate to black CPAs was important. Other than the few instructors and recruiters, students did not know many black CPAs. Learning about the first one hundred African-American CPAs made the book experience enjoyable. Students recognized these individuals as role models; the book became a means for the students to live vicariously the lives of these heroic pioneers and brave leaders who became the first black CPAs.
- The accomplishments of these CPAs seemed to inspire students to be more motivated academically to succeed.
- Several of the students wanted to become “good role models” and “recruit more African Americans into the profession.” Most voiced that the black pioneers paved the way for them and “now they must continue the path for tomorrow’s students.”

To conclude the project, at the end of the semester, Dr. Hammond spoke to the class and other accounting majors. The students asked why she decided to write about African Americans, and what advice she would give to aspiring young “accountants.” The background she gave regarding her motivation and the writing process of the book, such as scheduling interviews with the book’s characters, augmented the students’ interest in pursuing not only accounting, but also their dreams.

THE EXPERIENCE AT THE UNIVERSITY OF ALABAMA

Alabama has a long history of slavery and segregation to overcome. Forty years ago, Governor George Wallace stood in the university doorway attempting to block the first African-American student from registering at the University of Alabama. The civil rights marches, the Ku Klux Klan, and black church bombings are all part of that history. Much progress has been made in ending discrimination and improving race relations from the terrible decades of the 1950s and 1960s. Yet, at the University of Alabama, the goal of complete integration remains illusive as illustrated by the lack of integration by social fraternities and sororities despite all manner of encouragement and pressure from the university’s administration to do so.

CPA hiring practices in Alabama have been questionable with respect to recruiting minority students for entry-level staff positions. The problem seems particularly acute at non-“Big

Four” firms. The number of black students graduating in accounting has been very small until recently, however, so the issue of discrimination from the employment perspective remains unclear.

I assigned *A White-Collar Profession* as a supplementary textbook in my three sections of tax accounting (first semester juniors), approximately 90 students, of whom 15% were African American and 3% were other non-Caucasian. Except for an occasional reminder to read the book, I did nothing else related to the topic. I gave the students very little guidance except to have the book read before Thanksgiving. There would be a 30-minute test, worth 10% of their course grade, given during the class before Thanksgiving. This test would consist of one general discussion question. In addition, students were invited and encouraged to attend a presentation by the author, Theresa Hammond, who would speak on the Thursday evening prior to the test. I offered a two-point bonus (two percent of final grade) for attending, plus, of course, the promise of greater insight on the upcoming quiz. I also promised to distribute a handout at the presentation with a list of possible discussion questions to aid and guide their study (see Table 5). Those students missing the presentation could pick up the question sheet at my office on the following school days.

I selected questions #2, #7, and #8 to ask on the test, a different question for each of my three sections. The results of the test were excellent. Of 91 students, I gave 85 As, four Bs, and two Cs. I confess to my apparent grade inflation without embarrassment since the answers were so good.

TABLE 5

Sample Questions Taken From *A White-Collar Profession*

- 1) Which profession has an even worse record than accounting as far as percentage employment of black Americans?
- 2) In what ways did Arthur J. Wilson, Jesse B. Blayton, Sr., Mary T. Washington, Lincoln J. Harrison, Walter Harris, Theodora Rutherford and the others described in the book become CPA heroes?
- 3) What barriers to becoming CPAs did blacks face in the 1920s to 1960s?
- 4) What barriers to becoming CPAs do blacks face in the 21st Century?
- 5) What groups, other than African Americans, have been discriminated against in becoming CPAs?
- 6) What is the book’s conclusion about the CPA profession’s past, present, and future as to opening its doors to African Americans?

- 7) What *cracks* in the barriers to becoming a CPA allowed the first blacks to achieve their goals? [How did these few succeed at accomplishing this dream?] What were the common keys in the success stories?
- 8) Describe the type of accounting practice that black CPA firms operated. What types of clients did these firms have? What type of work did the firms perform? Analyze and explain what drove these practices in this direction.

The students' reaction to the assignment was overwhelming. At the presentation, the students not only had questions but many, particularly the black students, brought their books for Professor Hammond to autograph. One very good (white) student confessed to her that this was the first book he had ever read cover to cover! A (white) female student (from Georgia) asked me after Hammond's presentation if next semester we could have one of the first one hundred black CPAs come and talk at one of our Beta Alpha Psi meetings. I was floored! I had to confess to her that I had not even given that idea a thought myself, nor had I a clue, for the moment, where any of the first one hundred was living. But I thought it was a wonderful idea.

In addition to the quiz responses, two black students left me notes telling me how much the book had meant to them. One, who was struggling in both accounting courses she was taking, realized that hard work and persistence were the keys to success as demonstrated by the CPAs in the book. The second student told me how moved she was by the struggle of those first one hundred black CPAs. The book touched her deeply, and she thanked me for assigning it as part of the course.

At the end of the semester, I suggested that students might donate *A White-Collar Profession* to their public or high school libraries back home. One student volunteered that she had given it to her father to read; he is partner in the Washington, DC office of one of the "Big Four" CPA firms, an Alabama graduate, and a loyal supporter of our program.

In the subsequent semester, I assigned the book in my masters-level, tax-planning course.² The book was again used as sup-

² In the course, I ran pre- and post-test surveys of five questions each which I hoped would capture the impact of the book on students' knowledge of the history of the profession, their willingness to work with and accept those who are different from themselves, and their willingness to overcome obstacles. The history of the profession question showed the impact of the book. However, the questions related to the students' acceptance of others failed to measure change since every student rated him/herself the maximum on the pre-test survey. Because of how students rated themselves on the pretest ... (that each was very willing to work with people who were from different cultures, religion, race, age, or of gender than the student), the post-test score did not reflect any improvement.

plementary reading, with a three-page paper due the last week of the course in which the students explained why they thought I had assigned this book and what made this book relevant to the course. This paper represented ten percent of the course grade. In the tax-planning course, I had 15 students of whom eight were masters of tax students, six were masters of accountancy students, and one was getting her Ph.D. in economics. The papers, with the exception of one, were very thoughtful and insightful. The answers, as I anticipated, were very different since there was a multitude of reasons to justify using *A White-Collar Profession*. The papers reflected that the students had genuinely learned a great deal from the book, raising their awareness of the history of discrimination within the profession, an issue to which they confessed of being totally unaware. Despite the “failure” of the pre-test, post-test survey to capture the impact of the book (see footnote two), the papers the students submitted revealed that much had been learned by reading the book and that their attitudes had been impacted as well.

DISCUSSION

Accounting educators no doubt agree that diversity is an important and very neglected part of accounting education. They further recognize that it is difficult to incorporate this important topic into the accounting curriculum. This paper describes the efforts of various professors to expose business and accounting students to the evolution of diversity issues related to the accounting profession by using *A White-Collar Profession* [Hammond, 2002].

A White-Collar Profession presents a history of the profession and biographies of the first blacks who overcame huge obstacles to become CPAs. While some find the book disheartening in that the profession was racist in blocking African-American entry into the profession, the stories about those first black CPAs who succeeded are inspirational and uplifting. It is also interesting to see where the profession is today in terms of accepting African Americans into the profession. One view is that the profession has not gone nearly far enough; for example, there are only a handful of partners in the Big Four firms who have come from minority groups. Another view would hold that while the accounting profession has a way to go to be truly open and diverse, it is making progress. Thus, the book is relevant and interesting for presenting an important topic that transcends coverage in accounting textbooks.

This paper provides a description of the outcomes of assigning the book in various accounting classes at a range of institutions of higher education (see Table 6). This paper also contains sample questions that are a good resource for professors who may use the book. These questions can serve as the catalyst for an out-of-class essay assignment or an in-class exam or quiz. All of the participants had minimally completed the first principles course, and thus had some previous knowledge of accounting. Participants perceived the assignment as valuable and relevant. Many expressed appreciation for having had their eyes opened to the events depicted in the book. Many of the Caucasian students at one institution expressed empathy for the pioneers highlighted in the book; however, their opinions were mixed regarding the fairness of ascribing blame for the discriminatory behavior of the past. The book seemingly provoked some soul-searching among the African-American male students. Many African-American participants felt a strong sense of pride and were motivated to work harder. Perhaps most notable is the overt willingness of both the Morehouse and Alabama students to work with others. However, anecdotal evidence suggests that the students' ability to accept diversity may be correlated with their naïveté about racism in general and the profession in particular. The Morehouse and John Carroll experiences provide evidence of this phenomenon. Thus, it is just as important to determine if their response would differ after learning of the discriminatory practices reported in the book. In particular, despite past history, toleration of differences is a way of life to which the participants are seemingly accustomed and plan to continue. In our view, the profession should view this revelation as positive, particularly in the case of African-American males.

We encourage other instructors to consider using this book in similar ways so that more students would be exposed to the issues that the book raises and the inspiring stories the book conveys about the history of the profession. However, we realize that there may be some concerns about using the book in an accounting course. A possible reason for not using the book could be a concern about the imposition upon the students' time. Certainly, time both in and out of class is a precious commodity with so much material to cover and with outside interests competing. Another concern is the cost of a supplementary text, particularly since the course textbook is already costing students \$100 or more not to mention other costs such as outlines, study guides, or software materials. At \$16.95, we believe the cost is well worth the price.

TABLE 6
Summary of Assignment by Institution

	Morehouse	John Carroll	NC A&T State	Alabama
Course	Managerial Principles	Intermediate Accounting	Cost Accounting	1) Tax Accounting 2) Tax Planning
Major	Business	Accounting	Accounting	1) Accounting 2) Masters-Accounting
Participants	Sophomores	Juniors	Juniors	1) Juniors (90) 2) Masters (14)/Ph.D.(1)
Gender	All Male	Co-ed	Co-ed	Co-ed
Race	100% African American (29)	99% Caucasian (53)	100% African American (37)	82% Caucasian (73) 15% African-A (14) 3% Other (3)
Length of Assignment	ten days	Three weeks	Semester	Semester
Essay	Yes	Yes	Yes	Yes
In-class Test	No	No	No	Yes
Points	10%	20% of final exam	15%	10%
Pre/Post- Test	Yes	No	No	Yes
Institution	Private	Private	Public	Public
System	Semester	Semester	Semester	Semester

Perhaps more to the point than these concerns about time and cost, instructors might be reluctant to utilize the book because of an unwillingness to take chances, to do something different, to take on an unfamiliar topic, to tackle an “uncomfortable” issue, or to deal with the profession in anything but a glowing light. We believe that effective teaching must go beyond the technical aspects of the textbook. It should inject questions without definite answers and cover issues that produce thought on the part of students. Intellectual honesty requires that academics have students consider the problems of the profession, as well as its successes. Above all, students represent the profession’s best hope of curing its long-term deficiencies and meeting its future challenges. Our students will be the ones who will make accounting better than what it is today.

Other concerns about using *A White-Collar Profession* center on students’ reaction to the assignment, specifically the book’s relevance to the subject matter of the course. Again, our own experience found student reaction to be overwhelmingly favorable. The comments volunteered, oral and written, have been “thank you” for this assignment. While not all students reacted this way, many did, and in such an overwhelmingly positive way, that we feel concerns about student reaction are unfounded.

A limitation of the study is that the pre-test, post-test methodology was not uniformly used by all professors. As a result, the statistical measurements regarding the impact of the book may not be generalized to other groups. However, using *A White-Collar Profession* as a supplementary text in accounting classes offers many ways of exposing students to issues that face the profession and raises the awareness of diversity in students’ thinking. We report both anecdotal and empirical evidence that the participants in this study proved more willing to work with colleagues different from themselves, perhaps so inspired by the book although there is no way of knowing for sure. We find this to be extremely encouraging since the majority of the participants are accounting majors. In addition to an increased awareness of the history of the accounting profession, some students gained a greater appreciation for their accounting course and the accounting profession.

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APPENDIX 1
Survey Questionnaire: Morehouse College

ACHIEVING YOUR GOAL

The purpose of this questionnaire is to collect information about your perception and knowledge of the accounting profession. Also, some questions relate to your attitude towards goal seeking achievements in the context of completing course requirements and overcoming barriers. Please provide thoughtful and candid responses to each of the questions that follow. **Responses do not affect your grade!!** Feel free to make notes in the margin and **do not hesitate to ask questions.**

Section I

1. Age _____
2. Classification: a. Freshman b. Sophomore c. Junior d. Senior
3. Major: a. Finance b. Accounting c. Marketing e. Management f. Other (specify)_____
4. If your major is other than accounting, **did you** consider a major in accounting? ____ Yes ____ No
5. If your major is other than accounting, **would you** consider a major in accounting? ____ Yes ____ No
6. What school year did you enter college?
7. What year do you plan to graduate? _____

Section II.

8. Do you know what CPA stands for? _____ Yes _____ No
9. Do you know a CPA? _____ Yes _____ No
10. Do you know any African-American CPAs? _____ Yes _____ No
11. Have you ever dropped a class? _____ Yes _____ No

Section III. **Please circle the response that best represents your perception.**

12. How many African-American CPAs do you think there are in this country?
 - a. 10,000 or more
 - b. < 1,000
 - c. < 10,000 but greater than 5,000
 - d. 1,000 - 5,000
13. What % of total CPAs in this country do you think are African-American?
 - a. 1% to 5%
 - b. >5% but less than 10%
 - c. > 10% but less than 25%
 - d. more than 25%

Section IV.

14. On a scale of 1 to 10 rank your knowledge of the history of the accounting profession.

(1 = not knowledgeable 10 = very knowledgeable)

1 2 3 4 5 6 7 8 9 10

15. On a scale of 1 to 10 rank your knowledge of the history of blacks in the accounting profession.

(1 = not knowledgeable 10 = very knowledgeable)

1 2 3 4 5 6 7 8 9 10

16. On a scale of 1 to 10, rank yourself as to your willingness to work as group members on teams with members who are different from yourself as to gender, religion, race, and culture.

(1 = not willing – seeks to avoid having members of the team that are diverse)

(10 = very willing – seeks out opportunity to have diverse members of the team that are diverse)

1 2 3 4 5 6 7 8 9 10

17. On a scale of 1 to 10, rank your determination to complete this course

(1 = not very committed, will see if I can pass this course without putting forth a lot of effort)

(10 = very determined – willing to do whatever it takes)

1 2 3 4 5 6 7 8 9 10

18. On a scale of 1 to 10, rank your appreciation for the importance of this course

(1 = low appreciation) (10 = high appreciation)

1 2 3 4 5 6 7 8 9 10

19. On a scale of 1 to 10, rank your appreciation for the importance of the accounting profession

(1 = low appreciation) (10 = high appreciation)

1 2 3 4 5 6 7 8 9 10

Section V.

On a scale of 1 to 10, rank your agreement with the following statements.

1 = do not agree 10 = very much agree

20. I make up my mind easily.

1 2 3 4 5 6 7 8 9 10

21. I make decisions slowly.

1 2 3 4 5 6 7 8 9 10

22. I know how it feels to be denied something you really want.

1 2 3 4 5 6 7 8 9 10

23. I will probably drop a class before I graduate.

1 2 3 4 5 6 7 8 9 10

24. I would consider dropping a class.

1 2 3 4 5 6 7 8 9 10

25. I would consider dropping accounting.

1 2 3 4 5 6 7 8 9 10

26. I usually get what I ask for the first time I ask.

1 2 3 4 5 6 7 8 9 10

27. I would drop a class if: The professor told me that I lacked the skills and background required.

1 2 3 4 5 6 7 8 9 10

28. I would pursue my goal no matter how long it took to achieve it.

1 2 3 4 5 6 7 8 9 10

29. I would drop a class if: The workload required for the class was too time consuming.

1 2 3 4 5 6 7 8 9 10

30. I would register for a class even if: The professor was known for being difficult.

1 2 3 4 5 6 7 8 9 10

31. I would become discouraged from pursuing my goal if: I did not have any money.

1 2 3 4 5 6 7 8 9 10

32. I would become discouraged from pursuing my goal if: It took more than 5 years to achieve.

1 2 3 4 5 6 7 8 9 10

33. I would become discouraged from pursuing my goal if: The workload required in school was too difficult.

1 2 3 4 5 6 7 8 9 10

34. I would become discouraged from pursuing my goal if: If it took longer than 20 years to achieve.

1 2 3 4 5 6 7 8 9 10

Section VI.

35. Do barriers **motivate** you (increase your determination to achieve your goal)?

Yes _____ No _____

36. Do barriers **discourage** you (decrease your determination to achieve your goal)?

Yes _____ No _____

37. If you wanted to achieve a goal, would it matter how long it took?

Yes ____ No ____

Comments: _____