

1-1-1998

Report on minority accounting graduates, enrollment, and public accounting professionals, 1997 : for academic year 1995-1996

Gregory Johnson

Leticia R. Romeo

;American Institute of Certified Public Accountants

Follow this and additional works at: https://egrove.olemiss.edu/aicpa_assoc


 Part of the [Accounting Commons](#), and the [Taxation Commons](#)

Recommended Citation

Johnson, Gregory; Romeo, Leticia R.; and ;American Institute of Certified Public Accountants, "Report on minority accounting graduates, enrollment, and public accounting professionals, 1997 : for academic year 1995-1996" (1998). *Association Sections, Divisions, Boards, Teams*. 302.

https://egrove.olemiss.edu/aicpa_assoc/302

This Book is brought to you for free and open access by the American Institute of Certified Public Accountants (AICPA) Historical Collection at eGrove. It has been accepted for inclusion in Association Sections, Divisions, Boards, Teams by an authorized administrator of eGrove. For more information, please contact egrove@olemiss.edu.



**Report on Minority
Accounting Graduates,
Enrollment and
Public Accounting
Professionals—1997**
For Academic Year 1995–96

AICPA

*Minority Initiatives Committee
Academic & Career Development*

**Report on Minority
Accounting Graduates,
Enrollment and
Public Accounting
Professionals—1997
For Academic Year 1995–96**

By
Gregory Johnson, CPA
Manager—Minority Initiatives
Academic & Career
Development Team

Assisted by
Leticia B. Romeo
Coordinator
Academic & Career
Development Team

01/11/98

Copyright © 1998 by the
American Institute of Certified Public Accountants, Inc.
New York, N.Y. 10036-8775

All rights reserved. Requests for permission to make copies of any part of this work should be mailed to Permissions Department, AICPA, Harborside Financial Center, 201 Plaza Three, Jersey City, N.J. 07311-3881.

1 2 3 4 5 6 7 8 9 0 ACD 9 9 8

Table of Contents

Introduction and Highlights	1
The Supply of Minority Accounting Graduates and Enrollees	3
Survey Response Rates	3
Accounting Degrees Awarded.	3
Gender Data for New Minority Accounting Graduates	7
Placement of New Accounting Graduates	8
Accounting Enrollment	9
Gender Data for Minority Accounting Enrollees.	13
The Demand for Minority Accounting Graduates and Professionals in Public Accounting	14
Survey Response Rates	14
New Graduates Hired—All Degree Types	15
Gender Data for New Graduates Hired by CPA Firms.	16
Professional Staff Employed	16
Professional Staff Terminated/Resigned	16
CPAs Employed.	17
Gender Data for CPAs Employed by CPA Firms	18
Partners/Owners in CPA Firms.	18
Demographic Data	19
APPENDIX A — Selected Graduate Data (Bachelor’s)—Minority Schools	20
APPENDIX B — Schools With the Largest Number of Minority Graduates (Bachelor’s)	21
APPENDIX C — Survey Methodology	22
APPENDIX D — Survey Questionnaires	23
APPENDIX E — Breakdown of Geographic Regions.	40
APPENDIX F — AICPA Scholarships for Minority Accounting Students— Academic Year 1997–98	41

Introduction and Highlights

The American Institute of Certified Public Accountants' (AICPA) Academic & Career Development Team is pleased to present the *Report on Minority Accounting Graduates, Enrollment and Public Accounting Professionals — 1997*. This report is based on a survey conducted in early 1996 of U.S. colleges and universities that offer accounting programs and a survey of public accounting firms and sole practitioners affiliated with the Institute.

This report provides detailed information on minority accounting students enrolled in and graduated from U.S. colleges and universities that offer accounting programs. Information is presented for Historically and Predominantly Black Colleges and Universities (HBCU), other predominantly minority schools as well as majority schools. For purposes of this report, predominantly minority schools are classified as those with total minority enrollment of more than 50% of overall enrollment. Information is provided for Bachelor's, Master's, and Ph.D. graduates and enrollees by school type (Minority Schools, Majority Schools, and All Schools).

The report also provides information on new minority graduates hired by CPA firms, the number of minority professionals, CPAs and partners employed by CPA firms. This section of the report includes information by firm type (Minority-Owned CPA Firms, Majority-Owned CPA Firms, and All CPA Firms). Minority-Owned CPA Firms were self identified by the respondents.

For purposes of this report, minorities are defined as those of Black, Native American/Alaskan Native, or Asian/Pacific Island races or of Hispanic ethnic origin. Please note that this report includes a category "Other," in which respondents placed information on persons they believed did not fit into the aforementioned racial/ethnic categories. In previous releases of this report "Other Minorities" was used to capture data for this category and was included in the totals for "Minorities."

Both the supply and demand sections of the report present data weighted, as described in Appendix C, to provide a normative profile of the recipients of accounting degrees and individuals newly hired by CPA firms. In addition, detailed gender data is provided for minority accounting graduates, minority student enrollment, graduates hired by CPA firms, and CPAs employed by CPA firms.

Following are some of the more significant findings from the report:

- There was a total of 59,850 accounting graduates with Bachelor's, Master's and Ph.D. degrees for the 1995–96 academic year. The total represents a modest decrease in the number of graduates from the 1994–95 academic year. There were slight decreases in the number of Bachelor's, Master's and Ph.D. graduates.
- A total of 13,655 minority accounting students graduated in 1996, which represented an increase of about 7% over 1995. The increase in new minority graduates was primarily due to an increase in the number of minority graduates with Bachelor's degrees from minority schools.
- Of all accounting graduates with Bachelor's degrees, Asian/Pacific Islanders and Blacks each accounted for 8%, and Hispanics 7%. Native Americans/Alaskan Natives were less than .5%.
- Of the accounting graduates with Master's degrees, Asian/Pacific Islanders accounted for 13%; Blacks 4%; Hispanics 4%. Native American/Alaskan Natives accounted for less than .5% of all accounting graduates with Master's degrees.
- There was a total of 190 graduates with Ph.D. degrees in 1996, as compared with 205 graduates in 1995.
- Minority females continued the trend of outnumbering minority males in both Bachelor's and Master's degree programs. Among accounting graduates with Bachelor's degrees, minority

females were 61% as compared to 39% for males. Among those with Master's degrees, 55% were female and 45% were male.

- The total number of students enrolled in accounting programs (Bachelor's, Master's and Ph.D.) for the 1995–96 academic year was 192,330, a decrease of about 10% from the 1994–95 academic year. Enrollments in Bachelor's, Master's, and Ph.D. degree programs decreased 10%, 12%, and 11%, respectively in 1995–96 as compared with the 1994–95 academic year.
- Minorities represented 27% of all students enrolled in Bachelor's degree programs, with Asian/Pacific Islanders totaling 7%, Blacks 12%, and Hispanics 8%. Native American/Alaskan Natives accounted for less than .5% of all students enrolled in Bachelor's degree programs.
- Minorities accounted for 21% of all students enrolled in Master's degree programs. Asian/Pacific Islanders represented 11%, while Blacks and Hispanics each were 5%. Native American/Alaskan Natives were less than .5% of all enrollment in Master's degree programs.
- The gender breakdown among minority students enrolled in accounting programs was similar to the breakdown among minority accounting graduates; minority females outnumbered males 61% to 39% in Bachelor's degree programs and 57% to 43% in Master's degree programs.
- A total of 24,800 graduates were hired by CPA firms in 1996. Of the total hires, 20,465 were graduates with accounting degrees and 4,335 were non-accounting graduates. Overall, minorities were 16% of all graduates hired, with Asian/Pacific Islanders accounting for 9%, Blacks 3%, and Hispanics 4%.
- Among new graduates hired by CPA firms, females were equal to or outnumbered males in all ethnic/racial groups, except in the "Other" category where they were 41% of the hires. Females were 50% of the hires for Blacks and Whites, 51% for Hispanics, 61% for Asian/Pacific Islanders, and 78% for Native American/Alaskan Natives.
- The total number of professionals employed by CPA firms increased 2% in 1996 to 273,350 as compared to 266,955 in 1995. However, the number of CPAs employed by firms decreased 3.6% to 161,425 in 1996 from 167,415 in 1995. Minority CPAs were 6% of all CPAs employed by firms, representing a slight increase from 5% in 1995. Asian/Pacific Islanders accounted for 4% of all minority CPAs, Blacks 1%, and Hispanics 1%.
- Among CPAs employed by firms, males accounted for a larger percentage than females for all racial/ethnic categories. Males were 59%, 60%, 61%, 69%, and 87% of CPAs employed among Asian Pacific/Islanders, Other, Blacks, Hispanics and Whites, and Native American/Alaskan Natives, respectively.
- There were a total of 82,435 partners in all CPA firms in 1996, as compared to 87,590 in 1995. Minorities accounted for 5% of all partners in CPA firms.

The Supply of Minority Accounting Graduates and Enrollees

In late 1995 and early 1996, the AICPA conducted a survey of U.S. colleges and universities that offer accounting degrees at the Baccalaureate, Master's, or Ph.D. level. A total of 863 schools were surveyed for this report, including 86 minority institutions. The overall response rate for the supply portion of the report was 49 percent. The following tables present information on the schools surveyed, including graduates, placement, and enrollment data by ethnicity and school type.

Survey Response Rates

	<i>Number of Questionnaires Mailed</i>	<i>Number of Schools Responding</i>	<i>Response Rate %</i>
AACSB-Accredited Business Administration Program	194	97	50
ACBSP-Accredited Business Administration Program	52	36	69
Nonaccredited Business Administration Program	497	154	31
AACSB-Accredited Accounting Program	<u>120</u>	<u>86</u>	<u>72</u>
Total Schools Surveyed	<u>863</u>	<u>373</u>	<u>43</u>
Majority Schools	777	340	49
Minority Schools	86	33	53

Accounting Degrees Awarded

	<i>Bachelor's</i>	<i>Master's</i>	<i>Ph.D.</i>	<i>Total</i>
Minority Schools	4,710	520	5	5,235
Majority Schools	47,320	7,110	185	54,615
All Schools—1995-96	52,030	7,630	190	59,850
All Schools—1994-95	53,360	7,860	205	61,425
All Schools—1993-94	53,450	7,170	242	60,862

FIGURE 1
Percentage of New Accounting Graduates
by School Type and Degree

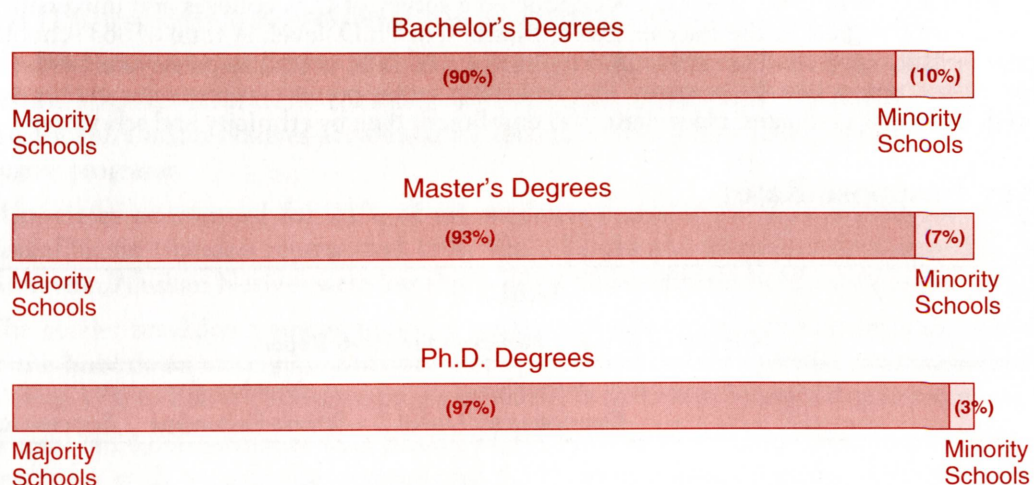


TABLE 3
New Minority Accounting Graduates
by School Type and Degree

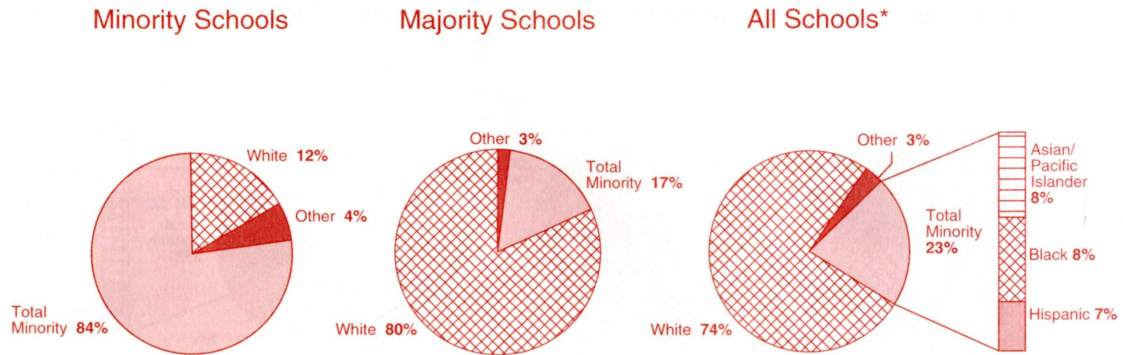
	<i>Bachelor's</i>	<i>Master's</i>	<i>Ph.D.</i>	<i>Total</i>
Minority Schools	3,955	320	0	4,275
Majority Schools	8,100	1,255	25	9,380
All Schools—1995–96*	12,055	1,575	25	13,655
All Schools—1994–95*	11,140	1,565	55	12,760
All Schools—1993–94	12,080	1,785	64	13,929

* The total for “minorities” include only Black, Asian/Pacific Islander, and Native American/Alaskan Native races and those persons of Hispanic ethnic origin. In previous releases of this report (prior to the 1994–95 academic year), the category “other minorities” was included in the total for “minorities.”

TABLE 4
New Accounting Graduates With Bachelor's Degrees
by Racial/Ethnic Background and School Type

	Minority Schools	Majority Schools	All Schools
Asian/Pacific Islander	650	3,205	3,855
Black	1,875	2,475	4,350
Hispanic	1,420	2,230	3,650
Native American/Alaskan Native	10	190	200
White	570	37,945	38,515
Other	185	1,275	1,460

FIGURE 2
Percentage of New Accounting Graduates
with Bachelor's Degrees by School Type



* Native American/Alaskan Natives account for less than 0.5% of graduates in All Schools.

TABLE 5

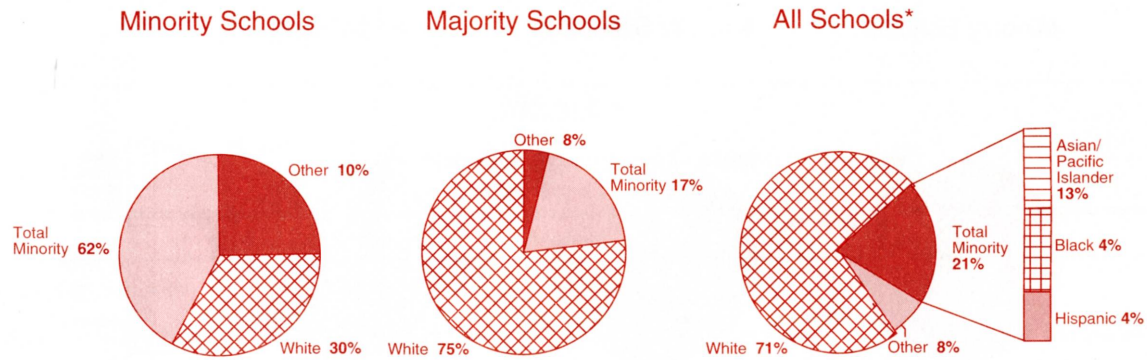
Accounting Graduates With Master's Degrees
by Ethnic/Racial Background and School Type

	Minority Schools	Majority Schools	All Schools
Asian/Pacific Islander	170	800	970
Black	40	240	280
Hispanic	110	210	320
Native American/Alaskan Native	*	5	5
White	150	5,315	5,465
Other	50	540	590

* None identified in survey.

FIGURE 3

Percentage of New Accounting Graduates With
Master's Degrees by School Type



*Native American/Alaskan Natives account for less than 0.5% of graduates in All Schools.

TABLE 6

New Minority Accounting Graduates
With Bachelor's and Master's Degrees
by Geographic Region (%)

	<i>Eastern</i>	<i>North Central</i>	<i>Southern</i>	<i>Pacific</i>
Bachelor's	25	10	46	19
Master's	35	19	32	14

TABLE 7

New Minority Accounting Graduates With Ph.D. Degrees
by Ethnic/Racial Background and School Type

	<i>Minority Schools</i>	<i>Majority Schools</i>	<i>All Schools</i>
Asian	*	20	20
Black	*	*	*
Hispanic	*	*	*
Native American	*	5	5
White	5	145	150
Other	*	<u>15</u>	<u>15</u>
Total	5	185	190

* None identified in survey.

Gender Data for New Minority Accounting Graduates

TABLE 8

New Minority Accounting Graduates
With Bachelor's and Master's Degrees
by Gender (%)

	<i>Minority Schools</i>		<i>Majority Schools</i>		<i>All Schools</i>	
	<i>Bachelor's</i>	<i>Master's</i>	<i>Bachelor's</i>	<i>Master's</i>	<i>Bachelor's</i>	<i>Master's</i>
Male	38	43	40	46	39	45
Female	62	57	60	54	61	55

Placement of New Accounting Graduates

TABLE 9

Placement of New Accounting Graduates With Bachelor's Degrees
by Ethnic/Racial Background—Minority Schools[†]

	<i>Asian/ Pacific Islander (%)</i>	<i>Black (%)</i>	<i>Hispanic (%)</i>	<i>Native American/ Alaskan Native (%)</i>	<i>White (%)</i>	<i>Other (%)</i>
Public accounting	10	9	5	*	20	13
Business/Industry	9	28	8	*	21	21
Government	1	8	11	*	3	*
Nonprofit	2	4	5	*	4	2
Other areas	*	2	4	*	3	*
Graduate school	*	6	2	*	1	*
Unknown	78	43	65	100	48	64

* Less than 0.5%.

[†] The base for this table includes 1,151 graduates, of which 237 are Asian/Pacific Islander, 597 are Black, 89 are Hispanic, 2 are Native American/Alaskan Native, and 173 are White, and 53 are Other.

TABLE 10

Placement of New Accounting Graduates With Bachelor's Degrees
by Ethnic/Racial Background—Majority Schools[†]

	<i>Asian/ Pacific Islander (%)</i>	<i>Black (%)</i>	<i>Hispanic (%)</i>	<i>Native American/ Alaskan Native (%)</i>	<i>White (%)</i>	<i>Other (%)</i>
Public accounting	27	17	28	35	29	11
Business/Industry	19	30	26	25	29	12
Government	2	9	3	10	3	1
Nonprofit	2	5	5	*	2	1
Other areas	4	*	1	*	2	6
Graduate school	14	9	8	*	10	11
Unknown	32	30	29	30	25	58

* Less than 0.5%.

[†] The base for this table includes 8,825 students, of which 410 are Asian/Pacific Islander, 324 are Black, 244 are Hispanic, 20 are Native American/Alaskan Native, 7,704 are White, and 123 are Other.

TABLE 11
Placement of New Accounting Graduates With Master's Degrees
by Ethnic/Racial Background—All Schools[†]

	<i>Asian/ Pacific Islander</i> (%)	<i>Black</i> (%)	<i>Hispanic</i> (%)	<i>Native American/ Alaskan Native</i> (%)	<i>White</i> (%)	<i>Other</i> (%)
Public accounting	28	43	63	*	58	13
Business/Industry	22	22	3	*	18	5
Government	1	9	*	*	3	1
Nonprofit	*	*	6	*	1	*
Other areas	2	2	6	*	2	16
Graduate school	2	9	*	*	1	2
Unknown	45	15	22	100	17	63

* Less than 0.5%.

[†] The base for this table includes 1,836 graduates, of which 198 are Asian/Pacific Islander, 46 are Black, 35 are Hispanic, 2 are Native American/Alaskan Native, 1,463 are White, and 92 are Other. Because of the relatively low number of students graduated from minority schools with master's degrees, placement information is presented for accounting graduates from all schools.

Accounting Enrollment

TABLE 12
Enrollment of All Accounting Students
by School Type and Degree

	<i>Bachelor's</i>	<i>Master's</i>	<i>Ph.D.</i>	<i>Total</i>
Minority Schools	21,380	1,365	15	22,760
Majority Schools	152,630	16,185	755	169,570
All Schools—1995–96	174,010	17,550	770	192,330
All Schools—1994–95	192,870	20,030	870	213,770
All Schools—1993–94	189,865	19,450	1,002	210,317

FIGURE 4

Percentage of Enrollment of Accounting Students
by School Type and Degree

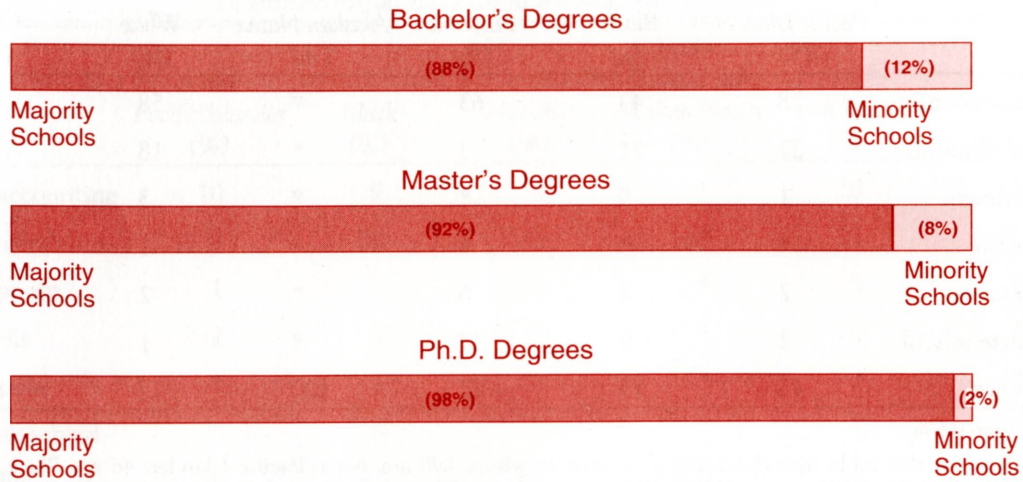


TABLE 13

Enrollment of Minority Accounting Students
by School Type and Degree

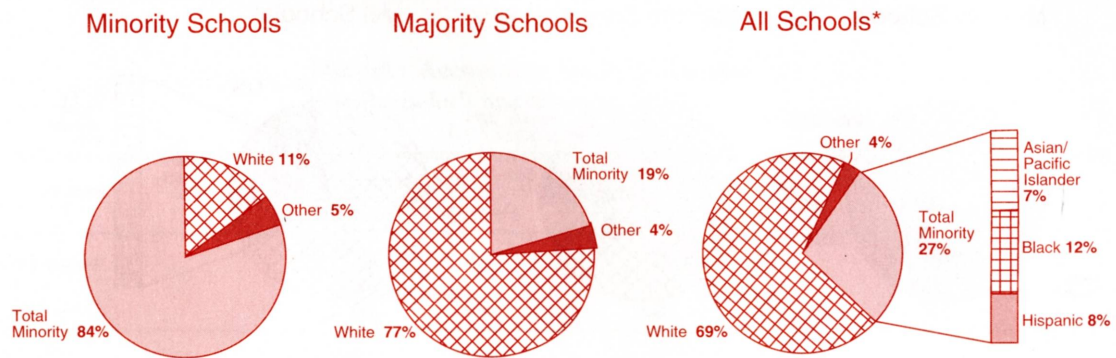
	<i>Bachelor's</i>	<i>Master's</i>	<i>Ph.D.</i>	<i>Total</i>
Minority Schools	17,905	750	2	18,657
Majority Schools	39,145	3,010	163	32,318
All Schools—1995–96*	47,050	3,760	165	50,975
All Schools—1994–95*	51,735	4,135	290	56,160
All Schools—1993–94	55,060	4,864	230	60,154

* The total for “minorities” include only Black, Asian/Pacific Islander, and Native American/Alaskan Native races and those persons of Hispanic ethnic origin. In previous releases of this report, the category “other minorities” was included in the total for “minorities.”

TABLE 14
Accounting Enrollment in Bachelor's Degree Programs by Ethnic/Racial Background and School Type

	<i>Minority Schools</i>	<i>Majority Schools</i>	<i>All Schools</i>
Asian/Pacific Islander	2,790	9,110	11,900
Black	9,145	11,105	20,250
Hispanic	5,950	7,920	13,870
Native American/Alaskan Native	20	1,010	1,030
White	2,420	118,080	120,500
Other	1,055	5,405	6,460

FIGURE 5
Percentage of Enrollment of Accounting Students with Bachelor's Degrees by School Type



* Native American/Alaskan Natives account for less than 0.5% of students in All Schools.

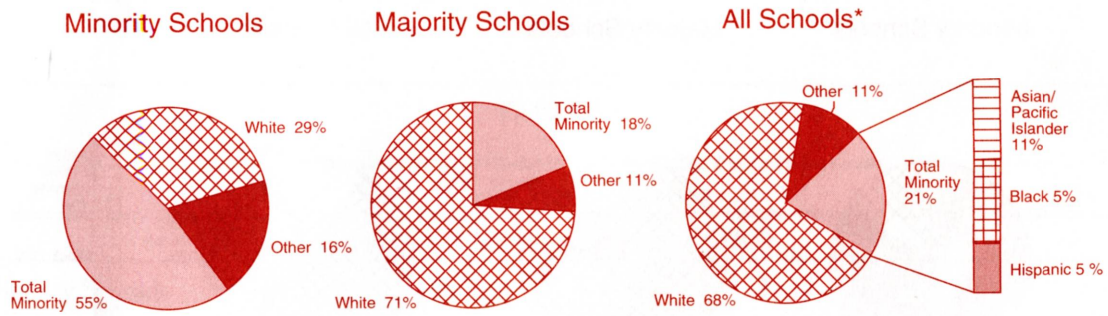
TABLE 15

Accounting Enrollment in Master's Degree Programs
by Ethnic/Racial Background and School Type

	Minority Schools	Majority Schools	All Schools
Asian/Pacific Islander	280	1,735	2,015
Black	125	690	825
Hispanic	335	560	895
Native American/Alaskan Native	0	25	25
White	400	11,465	11,865
Other	215	1,710	1,925

FIGURE 6

Percentage of Accounting Enrollment in Master's Degree Programs
by Ethnic/Racial Background and School Type



* Native American/Alaskan Natives account for less than 0.5% of students in All Schools.

TABLE 16

Accounting Enrollment in Ph.D. Degree Programs
by Ethnic/Racial Background and School Type

	<i>Minority Schools</i>	<i>Majority Schools</i>	<i>All Schools</i>
Asian	*	95	95
Black	2	43	45
Hispanic	*	20	20
Native American	*	5	5
White	13	547	560
Other	*	45	45
Total	15	755	770

* None identified in survey.

Gender Data for Minority Accounting Enrollees

TABLE 17

Minority Accounting Students Enrolled
in Bachelor's and Master's Programs
by Gender (%)

	<i>Minority Schools</i>		<i>Majority Schools</i>		<i>All Schools</i>	
	<i>Bachelor's</i>	<i>Master's</i>	<i>Bachelor's</i>	<i>Master's</i>	<i>Bachelor's</i>	<i>Master's</i>
Male	39	46	40	43	39	43
Female	61	54	60	57	61	57

The Demand for Minority Accounting Graduates and Professionals in Public Accounting

In early 1997, the AICPA conducted a survey of about 6,000 public accounting firms and sole practitioners affiliated with the Institute. Survey Questionnaires were sent to those individuals responsible for human resources and asked a variety of questions about newly hired graduates and professional staff. The core question in the survey asked firms to provide a breakdown of both accounting and nonaccounting graduates hired into and employed by their firm in 1996.

Firms were asked to provide a breakdown of newly hired graduates by gender, ethnic/racial background and area of assignment (e.g., accounting, taxation, management consulting services). Firms were also requested to provide information on professional and paraprofessional staff, experienced recruits, as well as some general background information.

Because the 13 largest firms account for such a large proportion of newly hired graduates, a greater effort was made to obtain their responses. The firms' responses were tracked, and a series of follow-up phone calls was undertaken in an effort to maximize the collective response rate. A more complete description of the survey is presented in Appendix D.

Survey Response Rates

TABLE 18

Number of CPA Firms Surveyed for 1997 Report

<i>Number of AICPA Members Per CPA Firm</i>	<i>Total Number of CPA Firms</i>	<i>Number of CPA Firms Surveyed</i>	<i>Number of CPA Firms Responding[†]</i>	<i>Response Rate %</i>
More than 200 members	13	13	10	77
50–200 members	59	59	36	61
10–49 members	1,445	1,445	665	46
Less than 10 members	44,428*	4,166	1,506	36
All CPA firms	45,945	5,683	2,217	39

* Total includes 30,016 sole practitioners.

† Totals include 82 minority-owned CPA firm respondents:
 0 respondents with more than 200 members,
 0 respondents with 50–200 members,
 17 respondents with 10–49 members, and
 65 respondents with less than 10 members.

New Graduates Hired—All Degree Types

TABLE 19
New Graduates Hired by CPA Firms
by Type of Degree

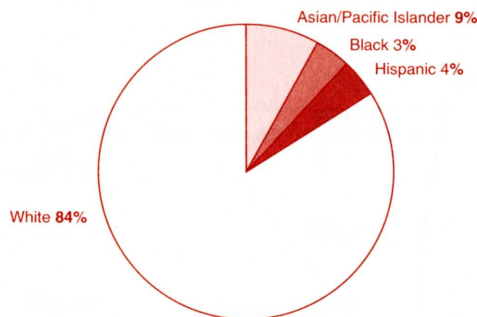
	Minority-Owned Firms	Majority-Owned Firms	All CPA Firms
Bachelor's	875	16,955	17,830
Master's	45	2,590	2,635
Non-Accounting	25	4,310	4,335
Total Graduates Hired	945	23,855	24,800

TABLE 20
New Graduates Hired by CPA Firms
by Ethnic/Racial Background*

	Minority-Owned CPA Firms	Majority-Owned CPA Firms	All CPA Firms
Asian/Pacific Islander	395	1,710	2,120
Black	155	635	1,065
Hispanic	330	665	870
Native American/Alaskan Native	0	30	30
White	55	21,585	21,865
Other	10	125	160
Total Graduates Hired — 1996	945	23,855	24,800
Total Graduates Hired — 1995	1,360	24,750	26,110
Total Graduates Hired — 1994	1,605	23,625	25,230

* Includes graduates hired with Bachelor's, Master's, and Ph.D. degrees in accounting, Bachelor's and Master's degree graduates in other disciplines, and JD degrees.

FIGURE 7
Percentage of New Graduates Hired
by CPA Firms by Ethnic/Racial Background*†



* Includes graduates hired with Bachelor's, Master's, and Ph.D. degrees in accounting, Bachelor's and Master's degree graduates in other disciplines, and JD degrees.

† Native American/Alaska Native and Other account for less than 0.5% of CPAs in CPA firms.

Gender Data for New Graduates Hired by CPA Firms

TABLE 21

Percentage of New Graduates Hired by CPA Firms by Gender

	Asian/ Pacific Islander (%)	Black (%)	Hispanic (%)	Native American/ Alaskan Native (%)	White (%)	Other (%)
Male	39	50	49	22	50	59
Female	61	50	51	78	50	41

Professional Staff Employed

TABLE 22

Professionals Employed by CPA Firms by Ethnic/Racial Background

	Minority-Owned CPA Firms	Majority-Owned CPA Firms	All CPA Firms
Asian/Pacific Islander	4,140	10,390	14,530
Black	1,475	3,630	5,105
Hispanic	2,160	3,940	6,100
Native American/Alaskan Native	105	320	425
White	1,390	244,650	246,040
Other	20	1,130	1,150
Total Professionals Employed — 1996	9,290	264,060	273,350
Total Professionals Employed — 1995	6,825	260,130	266,955
Total Professionals Employed — 1994	8,395	246,720	255,115

Professional Staff Terminated/Resigned

TABLE 23

Professionals Terminated/Resigned From CPA Firms by Ethnic/Racial Background

	Minority-Owned CPA Firms	Majority-Owned CPA Firms	All CPA Firms
Asian/Pacific Islander	375	2,385	2,760
Black	450	1,140	1,590
Hispanic	95	895	990
Native American/Alaskan Native	*	60	60
White	350	34,050	34,400
Other	5	160	165
Total Professionals Terminated/Resigned — 1996	1,275	38,690	39,965
Total Professionals Terminated/Resigned — 1995	1,460	36,245	37,705
Total Professionals Employed — 1994	1,470	31,915	33,385

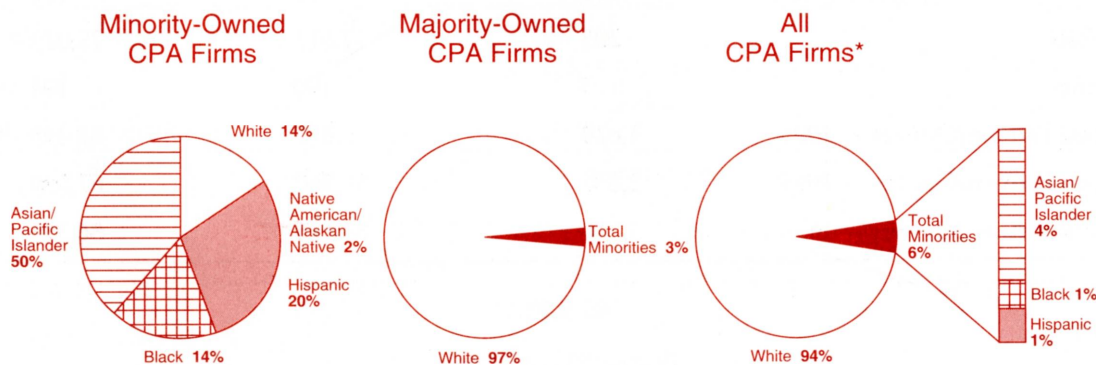
* None identified in survey.

CPAs Employed

TABLE 24
CPAs Employed by CPA Firms
by Ethnic/Racial Background

	Minority-Owned CPA Firms	Majority-Owned CPA Firms	All CPA Firms
Asian/Pacific Islander	2,790	3,000	5,790
Black	810	685	1,495
Hispanic	1,115	1,355	2,470
Native American/Alaskan Native	105	75	180
White	760	150,435	151,195
Other	20	275	295
Total CPAs Employed — 1996	5,600	155,825	161,425
Total CPAs Employed — 1995	4,120	163,295	167,415
Total CPAs Employed — 1994	4,320	148,000	152,320

FIGURE 8
Percentage of CPAs Employed by CPA Firms
by Ethnic/Racial Background†



* Native American/Alaskan Natives and Other Minorities account for less than 0.5% of CPAs in CPA Firms.

† Percentages rounded to the nearest 0.5%.

Gender Data for CPAs Employed by CPA Firms

TABLE 25

Percentage of CPAs Employed by CPA Firms
by Gender

	<i>Asian/ Pacific Islander (%)</i>	<i>Black (%)</i>	<i>Hispanic (%)</i>	<i>Native American/ Alaskan Native (%)</i>	<i>White (%)</i>	<i>Other (%)</i>
Male	59	61	69	87	69	60
Female	41	39	31	13	31	40

Partners/Owners in CPA Firms

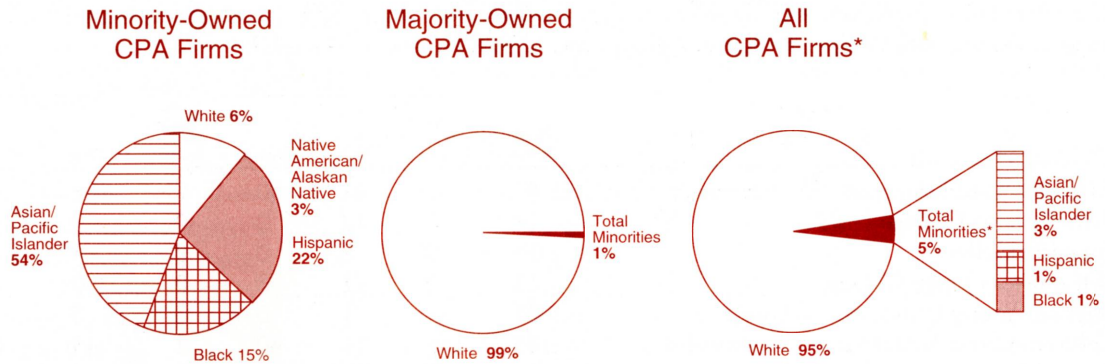
TABLE 26

Partners/Owners in CPA Firms
by Ethnic/Racial Background

	<i>Minority-Owned CPA Firms</i>	<i>Majority-Owned CPA Firms</i>	<i>All CPA Firms</i>
Asian/Pacific Islander	1,960	485	2,445
Black	540	60	600
Hispanic	800	245	1,045
Native American/Alaskan Native	110	20	130
White	205	77,815	78,020
Other	5	190	195
Total Partners/Owners — 1996	3,620	78,815	82,435
Total Partners/Owners — 1995	2,830	84,760	87,590
Total Partners/Owners — 1994	3,210	83,125	86,335

FIGURE 9

Percentage of Partners/Owners in CPA Firms
by Ethnic/Racial Background



*Black, Native American/Alaskan Natives and Other account for less than 0.5% of all Partners/Owners in CPA Firms.

Demographic Data

TABLE 27

Demographic Characteristics of
Responding CPA Firms

CPA Firm Type	Minority-Owned CPA Firms (%)	Majority-Owned CPA Firms (%)
Local	89	90
Regional	7	9
National/International	4	1

TABLE 28

Geographic Location of
Responding CPA Firms

Geographic Location of CPA Firm	Minority-Owned CPA Firms (%)	Majority-Owned CPA Firms (%)	All CPA Firms (%)
Eastern	15	22	22
North Central	8	29	28
Southern	38	31	32
Pacific	39	18	18

APPENDIX A

Selected Graduate Data (Bachelor's)— Minority Schools

The accompanying table provides graduate data for HBCUs and other predominantly minority schools. The information presented is compiled from data received from all of the responding minority schools. In some instances, data for the ethnic/racial groups was adjusted to sum to the total.

School	Total Graduates by Ethnic/Racial Group						
	Total Graduates	Asian/ Pacific Islander	Black	Hispanic	Native American/ Alaskan Native	Other	White
Alabama State University—Montgomery	41	0	41	0	0	0	0
Barber-Scotia College	12	0	12	0	0	0	0
Benedict College	11	0	8	0	0	3	0
Bethune-Cookman College	12	0	12	0	0	0	0
Brigham Young University—Hawaii	23	15	1	0	0	0	7
California State University—Los Angeles	243	130	11	40	2	43	17
Central State University—OH	21	0	21	0	0	0	0
CUNY—Baruch College	572	237	99	53	0	53	130
Clark Atlanta University	38	0	38	0	0	0	0
Elizabeth City State University	75	0	56	0	0	0	19
Fayetteville State University	54	0	33	1	0	0	20
Florida International University	183	9	9	119	0	9	37
Florida Memorial College	19	0	16	3	0	0	0
Grambling State University	52	0	52	0	0	0	0
Jackson State University	38	0	38	0	0	0	0
Johnson C. Smith University	14	0	14	0	0	0	0
Kentucky State University	13	0	4	0	0	0	9
Morgan State University	55	0	52	0	0	2	1
New Mexico Highlands University	35	0	0	23	2	0	10
Norfolk State University	43	0	39	0	0	0	4
North Carolina A&T State University	79	0	77	0	0	0	2
Pontifical Catholic University of Puerto Rico	228	0	0	228	0	0	0
Rust College	11	0	11	0	0	0	0
Southern University at New Orleans	29	0	29	0	0	0	0
Texas A&M International University	38	1	2	32	0	1	2
University of Arkansas—Pine Bluff	32	0	31	0	0	0	1
University of Hawaii at Manoa	6	6	0	0	0	0	0
University of the Incarnate Word	16	0	1	10	0	0	5
University of Maryland—Eastern Shore	37	0	34	0	0	0	3
University of Texas—Pan American	143	2	0	117	0	2	22
Virginia Union University	8	0	8	0	0	0	0
Voorhees College	6	0	6	0	0	0	0
Xavier University of Louisiana	20	0	20	0	0	0	0
Total	2,207	400	775	626	4	113	289

APPENDIX B

Schools With the Largest Number of Minority Graduates (Bachelor's)

The following table provides graduate data for schools with the largest number of minority graduates with bachelor's degrees (minimum of 40 minority graduates). The information presented is compiled from data received from responding schools. In some instances, data for the ethnic/racial groups was adjusted to sum to the total.

	Total Graduates	Total Minority Graduates	Asian/ Pacific Islander	Black	Hispanic	Native American/ Alaskan Native	Other
Alabama State University	41	41	0	41	0	0	0
Arizona State University	193		12	2	17	1	18
Barry University	50	34	3	12	19	0	0
Bentley College	215	31	20	4	7	0	31
Boston College	250	45	25	10	10	0	0
California Polytechnic State University	136	63	36	2	25	0	36
California State University—Fullerton	309	151	125	4	20	2	52
California State University—Los Angeles	243	183	130	11	40	2	43
California State University—San Bernardino	138	60	32	10	17	1	9
California State University—Sacramento	176	69	48	6	12	3	26
CUNY—Baruch College	572	389	237	99	53	0	53
Clark Atlanta University	38	38	0	38	0	0	0
DePaul University	159	36	18	10	8	0	3
Elizabeth City State University	75	56	0	56	0	0	0
Fayetteville State University	54	34	0	33	1	0	0
Florida International University	183	137	9	9	119	0	9
Grambling State University	52	52	0	52	0	0	0
Jackson State University	38	38	0	38	0	0	0
La Salle University	206	44	7	17	20	0	0
Michigan State University	332	50	21	23	6	0	1
Montclair University	148	44	17	5	21	1	4
Morgan State University	55	52	0	52	0	0	2
New Mexico State University	99	38	2	2	31	3	0
Norfolk State University	43	39	0	39	0	0	0
North Carolina A&T State University	79	77	0	77	0	0	0
Northeastern Illinois University	86	46	23	5	18	0	1
Oklahoma State University	160	42	20	12	6	4	0
Pace University	306	125	64	35	26	0	0
Pontifical Catholic University of Puerto Rico	228	228	0	0	228	0	0
Rutgers University—Newark	165	89	40	35	13	1	8
San Diego State University	231	90	57	4	28	1	13
Southwest Texas State University	168	36	6	-9	21	0	3
St. John's University	333	96	49	24	21	2	0
SUNY College of Old Westbury	80	36	9	18	9	0	8
Texas A&M International University	38	35	1	2	32	0	1
Texas A&M University	378	58	17	11	30	0	0
University of Arizona	173		12	1	31	4	16
University of Arkansas at Pine Bluff	32	31	0	31	0	0	1
University of Central Florida	198	33	17	5	10	1	3
University of Maryland—Eastern Shore	37	34	0	34	0	0	0
University of Miami	72	35	2	2	31	0	0
University of Missouri—Kansas City	115	35	26	5	4	0	0
University of South Carolina	101	41	12	24	5	0	0
University of Southern California	167	105	82	2	21	0	0
University of South Florida	371	66	27	17	21	1	0
University of Texas—Pan American	143	119	2	0	117	0	2
University of Texas—San Antonio	212	186	15	7	64	0	0
University of Washington	239	80	63	3	13	1	24

Survey Methodology

Colleges and University Accounting Programs

For this survey the population of colleges and universities granting accounting degrees was defined as all schools with accreditation in accounting plus all schools accredited in business by the AACSB—the International Association for Management Education, or by the Association of Collegiate Business Schools and Programs, plus other accounting degree granting programs that appear in *Accounting Faculty Directory—1996* (Hasselback, Prentice Hall).

In early 1997, 863 schools offering bachelor's, master's, and/or Ph.D. degrees in accounting were asked for data about the school and its graduates. Information was gathered regarding the number of each type of degree awarded, and the gender, racial/ethnic, and employment placement of individuals receiving those degrees. A copy of the questionnaire can be seen in Appendix D.

To estimate the accounting graduates from nonresponding schools, regression equations were developed that related the number of graduates with bachelor's, master's, and/or Ph.D. degrees to the number of accounting faculty for the schools that responded to the survey. The number of accounting faculty members of schools in the survey was obtained from the *Accounting Faculty Directory — 1996*.

CPA Firms

In early 1997, the AICPA conducted a survey of about 6,000 CPA firms and sole practitioners affiliated with the Institute. Questionnaires were sent to all CPA firms affiliated with the AICPA that had more than 10 AICPA members and more than 10 percent of the 45,945 CPA firms that have less than 10 AICPA members. Questionnaires asked firms to categorize newly hired recent college graduates by gender, ethnic/racial background, and area of assignment (i.e., accounting/auditing, taxation, management consulting services, and other specialty areas). The firms also were asked to identify themselves as majority-owned or minority-owned, and to give information on their recruiting efforts, professional and paraprofessional staff, and new hires that had experience. A total of 2,217 CPA firms responded for an overall response rate of 39 percent.

A weighted methodology was used to generate estimates for the firms that did not respond to the questionnaire. Regression analysis was used to estimate the demand by nonresponding firms for accounting graduates. For each of four firm-size categories (more than 200 AICPA members, 50–200 members, 10–49 members, and less than 10 members) regression equations were estimated that relate the number of new accounting bachelor's and master's graduates hired to the number of AICPA members for firms that responded to the survey.

Limitations of the Survey Results

A confidence interval or statement of accuracy of the results in the form of “plus or minus x percentage points” is not possible to compute. The methodology used for both surveys is not true statistical sampling because the populations surveyed are university accounting programs and CPA firms, not the individuals receiving the degrees or getting the new jobs and being characterized in the tables.

Survey Questionnaires



April 25, 1997

TO ADMINISTRATORS OF ACCOUNTING PROGRAMS:

The AICPA needs your assistance again this year as we gather data for our annual survey of accounting programs. The information you supply will be used for the following publications: *The Supply of Accounting Graduates and the Demand for Public Accounting Recruits*, and *The AICPA Report on Minority Accounting Majors, Graduates, and Public Accounting Professionals*. It will also be used to update information in our database of schools that offer accounting programs.

The questionnaire consists of two brief sections:

- **School data** — information about your program is preprinted and simply needs to be updated.
- **Student data** — number of accounting majors and degrees awarded during the 1995–96 academic year with ethnic and gender breakdown.

Please return the questionnaire in the enclosed envelope by May 13, 1997. If it is necessary to distribute sections to staff members, please make sure that all of the sections are returned to you prior to the deadline.

Your prompt response is essential for us to continue to provide current and relevant information about accounting education in the United States. If you have any questions, please contact Leticia Romeo at (212) 596-6221.

Thank you very much for your assistance.

Sincerely,

A handwritten signature in cursive script that reads "Beatrice Sanders".

Beatrice Sanders
Director

Enclosures

American Institute of Certified Public Accountants
1211 Avenue of the Americas, New York, NY 10036-8775 (212) 596-6224 • fax (212) 596-6292

The CPA. Never Underestimate The Value.™

SECTION I: STUDENT DATA

Please review the following information about your school and accounting program(s). Make any corrections or additions directly on this sheet

College/University Name

3537

Address:

Main Telephone:
Type:
Total Enrollment:
Regional Accreditation:
Business Accreditation:
Level of Accreditation:
Accounting Accreditation:
Level of Accreditation:
UNDERGRAD DIVISION NAME:

Dean:
Accounting Program Head:
Telephone:
FAX Number:
GRADUATE DIVISION NAME:

Dean:
Accounting Program Head:
Telephone:
FAX Number:
Undergraduate Accounting Degrees Offered:
Graduate Accounting Degrees Offered:
Doctoral Accounting Degrees Offered:

How can a student fulfill the 150-hour requirement in your program?

3. **PLACEMENT OF GRADUATES WITH BACHELOR'S DEGREES AWARDED BETWEEN 9/95 AND 8/96:**

- A. Please indicate below under SECTION A, the placement of graduates who earned bachelor's degrees in accounting between 9/95 and 8/96.
- B. Of the total number of accounting graduates entered under SECTION A, please indicate under SECTION B the breakdown by male and female graduates for each placement area.
- C. Of the total number of accounting graduates entered under SECTION A, please indicate under SECTION C the breakdown by ethnic/racial groups for each placement area.

Placement Areas	SECTION A		SECTION B		SECTION C				
	Total Placement	Placement by Gender	Placement by Ethnic/Racial Groups						
	Total # of graduates who went into each placement area	# of graduates who went into each placement area	# of graduates who went into each placement area						
	Male	Female	White	Black	Hispanic	Pacific Islander	Asian/	Native American/ Alaskan Native	Other
a. Public Accounting	=	=	=	=	=	=	=	=	=
b. Business/Industry	=	=	=	=	=	=	=	=	=
c. Government	=	=	=	=	=	=	=	=	=
d. Nonprofit Organization	=	=	=	=	=	=	=	=	=
e. Graduate School	=	=	=	=	=	=	=	=	=
f. Other Areas	=	=	=	=	=	=	=	=	=
g. Unknown	=	=	=	=	=	=	=	=	=

D. For the past academic year, are you aware of any gender-related or ethnic/race-related trends in the placement of graduates with bachelor's degrees in accounting? Please be as specific as possible in your comments.

Please answer the following questions as completely and accurately as possible. If your school does not have a master's in accounting or taxation program, or an MBA in accounting program, please skip to Part III. Ph.D. Programs.

II. MASTER'S PROGRAMS

1. MASTER'S-LEVEL ACCOUNTING/TAXATION STUDENTS ENROLLED FOR THE 1996 FALL TERM:

Please indicate the number of accounting and taxation students enrolled in each Master's program during the 1996 fall term.

<u>Master's Programs</u>	<u>Number of Students Enrolled During the 1996 Fall Term</u>
A. Master's in accounting — including MA, MS, MAcc, MPA and MAS programs	_____
B. Master's in taxation — including MBAs with a concentration in tax	_____
C. MBAs with a concentration in accounting	_____
D. Total number (A + B + C)	<input style="width: 100px; height: 20px;" type="text"/>

27

2. GENDER AND ETHNIC/RACE BREAKDOWN FOR ACCOUNTING/TAXATION STUDENTS IN ALL MASTER'S PROGRAMS FOR THE 1995 FALL TERM:

A. Of the total number of master's-level accounting/taxation students entered in Q.1D above, please give the breakdown by male and female students (in the boxes in the left column) and by ethnic/racial groups (in the boxes along the bottom row). The box in the lower-left corner should match the total provided in Q.1D.

B. Next, please provide as much detail as possible by specifying the number of male and female students within each ethnic/racial group (in the blank lines provided below).

	=						
Male	<input style="width: 50px; height: 20px;" type="text"/>	=	<input style="width: 50px; height: 20px;" type="text"/>	=	<input style="width: 50px; height: 20px;" type="text"/>	=	<input style="width: 50px; height: 20px;" type="text"/>
Female	<input style="width: 50px; height: 20px;" type="text"/>	=	<input style="width: 50px; height: 20px;" type="text"/>	=	<input style="width: 50px; height: 20px;" type="text"/>	=	<input style="width: 50px; height: 20px;" type="text"/>
Total	<input style="width: 50px; height: 20px;" type="text"/>	=	<input style="width: 50px; height: 20px;" type="text"/>	=	<input style="width: 50px; height: 20px;" type="text"/>	=	<input style="width: 50px; height: 20px;" type="text"/>

Asian/
Pacific Islander

Native American/
Alaskan Native

Other

3. ACCOUNTING/TAXATION GRADUATES WITH MASTER'S DEGREES AWARDED BETWEEN 9/95 AND 8/96:

Please indicate the number of graduates with master's degrees for each of the accounting/taxation programs awarded between 9/94 and 8/95:

Master's Programs
Number of Master's Degrees Award Between 9/95 and 8/96

- A. Master's in accounting — including MA, MS, MAcc, MPA and MAS programs _____
- B. Master's in taxation — including MBAs with a concentration in tax _____
- C. MBAs with a concentration in accounting _____
- D. Total number (A + B + C)

2. GENDER AND ETHNIC/RACE BREAKDOWN FOR ACCOUNTING/TAXATION GRADUATES WITH MASTER'S DEGREES AWARDED BETWEEN 9/95 AND 8/96:

A. Of the total number of graduates with master's degrees entered in Q.3D above, please give the breakdown by male and female graduates (in the boxes in the left column) and by ethnic/racial groups (in the boxes along the bottom row). The box in the lower-left corner should match the total provided in Q.3D.

B. Next, please provide as much detail as possible by specifying the number of male and female graduates within each ethnic/racial group (in the blank lines provided below).

Male	<input style="width: 100%; height: 20px;" type="text"/>	=	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
Female	<input style="width: 100%; height: 20px;" type="text"/>	=	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
Total	<input style="width: 100%; height: 20px;" type="text"/>	=	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>

5. **PLACEMENT OF GRADUATES WITH MASTER'S DEGREES AWARDED BETWEEN 9/95 AND 8/96:**

A. Please indicate below under SECTION A, the placement of graduates who earned master's degrees (in accounting, taxation, or MBAs with a concentration in accounting) between 9/95 and 8/96.

B. Of the total number of graduates entered under SECTION A, please indicate under SECTION B the breakdown by male and female graduates for each placement area.

C. Of the total number of graduates entered under SECTION A, please indicate under SECTION C the breakdown by ethnic/racial groups for each placement area.

Placement Areas	SECTION A		SECTION B		SECTION C				
	Total Placement	Placement by Gender	Placement by Ethnic/Racial Groups						
	Total # of graduates who went into each placement area	# of graduates who went into each placement area	# of graduates who went into each placement area						
	Male	Female	White	Black	Hispanic	Asian/ Pacific Islander	Native American/ Alaskan Native	Other	
a. Public Accounting	=								
b. Business/Industry	=								
c. Government	=								
d. Nonprofit Organization	=								
e. Graduate School	=								
f. Other Areas	=								
g. Unknown	=								

D. For the past academic year, are you aware of any gender-related or ethnic/race-related trends in the placement of graduates with master's degrees in accounting, taxation, or MBAs with a concentration in accounting? Please be as specific as possible in your comments.

Please answer the following questions as completely and accurately as possible.

IV. ENROLLMENT PROJECTIONS

1. For each of the accounting programs listed below, please indicate whether you expect enrollment at your institution two years from now to be higher, lower, or the same as current enrollment. (Please circle one number for each program. If your institution does not currently offer that program, circle "4".)

<u>Accounting Programs</u>	<u>Enrollment 2 years from now will be:</u>				<u>Do not know/ No opinion</u>
	<u>Higher than current enrollment</u>	<u>The same as current enrollment</u>	<u>Lower than current enrollment</u>		
A. Bachelor's — majors in accounting	1	2	3	4	
B. Master's in accounting — including students in MA, MS, MAcc, MPA and MAS programs	1	2	3	4	
C. Master's in taxation — including MBA students with a concentration in tax	1	2	3	4	
D. MBA students with a concentration in accounting	1	2	3	4	
E. Ph.D. students in accounting/taxation	1	2	3	4	

(Note: Please return all three sections in the enclosed envelope. If the envelope is misplaced, return all three sections to AICPA, Academic & Career Development, Curriculum Data Base Project, 1211 Avenue of the Americas, New York, NY 10036-8775.)

Thank you very much for completing this three-part survey. We would like your comments about the survey and/or trends in accounting education. The information you provide is an important resource in planning for the accounting profession.

Comments on this survey:

May 29, 1997

Dear CPA Firm Representative:

The AICPA is conducting its annual study of accounting program administrators and CPA firms to gauge the supply of accounting graduates and the demand for public accounting recruits. The information gathered with these surveys is very useful to the Institute in planning the future of the accounting profession. The survey results are also useful to the practicing profession as a source of information for human resources planning and employment trends. The data gathered will be reported in both *The Supply of Accounting Graduates and the Demand for Public Accounting Recruits* and *The AICPA Report on Minority Accounting Majors, Graduates, and Public Accounting Professionals*. Both reports will be available later this year.

We will greatly appreciate your participation in the study by answering the questionnaire as accurately and completely as possible. The reliability and usefulness of the results depend heavily upon broad-based participation. If it is necessary to forward this questionnaire to the appropriate party or office, please do so. As in the past, the data gathered are entirely confidential and will be used only in summary form. To ensure anonymity, we are not asking you to sign your name or your firm's name.

Please return your completed questionnaire in the enclosed postage-paid envelope by **June 23, 1997**. Your timely response is critical to the success of this important effort. If you have any questions, please contact Leticia Romeo at (212) 596-6221.

Thank you for your cooperation.

Sincerely,



Beatrice Sanders
Director

Enclosures

AICPA SURVEY ON THE EMPLOYMENT OF NEW GRADUATES AND OTHER PERSONNEL WITHIN PUBLIC ACCOUNTING

IMPORTANT

Please answer the following questions by circling the numbers corresponding to your responses or by writing in your responses. Your responses should cover your **entire** firm — **all** offices or locations.

I. Employment of New Graduates

1. We would like to determine the number of new accounting and nonaccounting graduates who began employment at your firm during **1996**. **New graduates** are defined as those who began employment at **entry-level positions** with no or only nominal previous experience with a CPA firm.

If your firm did not hire new graduates who began employment at entry-level positions in 1996, please skip to Section II on page 3.

Please indicate below the number of **new graduates** with the following degrees who began employment at your firm on a full-time basis during **1996**. (**Note:** If, for a particular degree, there were **no** graduates who began employment, enter **0**; if the information is **not available**, enter **NA**.) **Do not include** those graduates who were recruited in 1996 to begin employment in 1997.

Note: If a newly employed graduate has more than one degree, the individual should be counted only once and placed according to the highest degree.

		Number of new graduates who began employment on a full-time basis during 1996:
<u>Accounting Degree</u>		
A. Bachelor's in Accounting — including other bachelor's degrees with majors in accounting		
B. Master's in Accounting — including MA, MS, MAcc, MPA and MAS degrees		
C. Master's in Taxation — including MBAs with a concentration in tax		
D. MBAs with a concentration in accounting		
E. TOTAL:	A+B+C+D=	
<u>Nonaccounting Degree</u>		
F. Bachelor's degree in nonaccounting major		
G. Master's or higher degree in nonaccounting major		
H. J.D. in Law		
I. TOTAL:	F+G+H=	
J. GRAND TOTAL:	=E+I=	

2. Please indicate below the **gender breakdown** of new graduates who began employment at your firm on a full-time basis during **1996**.

<u>Gender</u>	Number of new graduates employed on a full-time basis during 1996 who are:
A. Male	<input style="width: 50px; height: 20px;" type="text"/>
B. Female	<input style="width: 50px; height: 20px;" type="text"/>
C. TOTAL:	A+B = <input style="width: 80px; height: 20px;" type="text"/> = Line J in Q.1

3. Please indicate below the **ethnic/racial breakdown by gender** of new graduates who began employment at your firm on a full-time basis during **1996**. If the gender breakdown is not available, please provide the total numbers by ethnic/racial group.

<u>Ethnic/Racial Group</u>	Total number of new graduates employed on a full-time basis during 1996 who are:	Gender	
		Male	Female
A. White	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>
B. Black	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>
C. Hispanic	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>
D. Asian/Pacific Islander	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>
E. Native American/Alaskan Native ...	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>
F. Other*	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>
G. TOTAL:	A+B+C+D+E+F = <input style="width: 80px; height: 20px;" type="text"/> = Line J in Q.1		

* Please indicate generally what groups are included in "Other." _____

4. Please indicate below the number of new graduates who began employment at your firm on a full-time basis during **1996** who have been assigned primarily to the following **areas**.

<u>Area</u>	Number of new graduates employed on a full-time basis during 1996 who have been assigned primarily to:
A. Accounting/Auditing	<input style="width: 50px; height: 20px;" type="text"/>
B. Taxation	<input style="width: 50px; height: 20px;" type="text"/>
C. MIS/Computer	<input style="width: 50px; height: 20px;" type="text"/>
D. Management Services (other than MIS)	<input style="width: 50px; height: 20px;" type="text"/>
E. Other Areas	<input style="width: 50px; height: 20px;" type="text"/>
F. TOTAL:	A+B+C+D+E = <input style="width: 80px; height: 20px;" type="text"/> = Line J in Q.1

5. Please provide the following recruiting information for those new graduates who began employment at your firm on a full-time basis during **1996**.

Recruiting Information

Number of:

A. On Campus Recruiting:

Candidates interviewed on campus	<input type="text"/>
Candidates interviewed on campus who visited your office	<input type="text"/>
Candidates interviewed on campus who were offered jobs	<input type="text"/>
Candidates interviewed on campus who were hired	<input type="text"/>

B. Off Campus Recruiting:

Other new graduates who were initially interviewed	<input type="text"/>
Other new graduates who were offered jobs	<input type="text"/>
Other new graduates who were hired	<input type="text"/>

Note: The total number of new graduates hired in A and B should equal the number in line J in Q.1.

II. Other Personnel Information

Note: The following section applies to all employees at your firm during **1996**, including yourself. If some of the information for the following questions is not available, **enter N/A**.

6. **Professional staff** are defined as CPAs, prospective CPAs, and others with a similar amount of academic training in a field that is part of the practice of public accounting.

A. What is the **total** number of **professional staff employed** in your firm as of **December 31, 1996**? Include yourself and your partners.

B. What is the **total** number of **professional staff** in your firm who were **terminated or resigned** during **1996**? Include partners.

7. Under **SECTION I** below, please indicate the **gender breakdown** of the **professional staff employed** in your firm as of **December 31, 1996**.

Under **SECTION II** below, please indicate the **gender breakdown** of the **professional staff** in your firm who were **terminated or resigned** during **1996**.

Gender	SECTION I Number of professionals employed as of 12/31/96 who are:	SECTION II Number of professionals terminated/resigned during 1996 who are:
A. Male	<input type="text"/>	<input type="text"/>
B. Female	<input type="text"/>	<input type="text"/>
C. TOTAL:	A+B= <input type="text"/> = Q.6A	A+B= <input type="text"/> = Q.6B

8. Under **SECTION III** below, please indicate the **ethnic/racial breakdown** of the **professional staff employed** in your firm as of **December 31, 1996**.

Under **SECTION IV** below, please indicate the **ethnic/racial breakdown** of the **professional staff** in your firm who were **terminated or resigned** during **1996**.

<u>Ethnic/Racial Group</u>	SECTION III		SECTION IV	
	Number of professionals employed as of 12/31/96 who are:		Number of professionals terminated/resigned during 1996 who are:	
A. White	<input type="text"/>		<input type="text"/>	
B. Black	<input type="text"/>		<input type="text"/>	
C. Hispanic	<input type="text"/>		<input type="text"/>	
D. Asian/Pacific Islander	<input type="text"/>		<input type="text"/>	
E. Native American/Alaskan Native ...	<input type="text"/>		<input type="text"/>	
F. Other	<input type="text"/>		<input type="text"/>	
G. TOTAL:	A+B+C+D+E+F= <input type="text"/> = Q.6A		A+B+C+D+E+F= <input type="text"/> = Q.6B	

9. Please indicate the **number of CPAs** among the **professional staff employed** in your firm as of **December 31, 1996**. Include partners.

10. Of the total **number of CPAs** entered in **Q.9**, please indicate below the **gender breakdown**.

<u>Gender</u>	Number of CPAs who are:
A. Male	<input type="text"/>
B. Female	<input type="text"/>
C. TOTAL:	A+B = <input type="text"/> = Q.9

11. Of the total **number of CPAs** entered in **Q.9**, please indicate below the **ethnic/racial breakdown by gender**. If the gender breakdown is not available, please provide the total number of CPAs by ethnic/racial group.

<u>Ethnic/Racial Group</u>	Total number of CPAs who are:	Gender	
		Male	Female
A. White	<input type="text"/>	<input type="text"/>	<input type="text"/>
B. Black	<input type="text"/>	<input type="text"/>	<input type="text"/>
C. Hispanic	<input type="text"/>	<input type="text"/>	<input type="text"/>
D. Asian/Pacific Islander	<input type="text"/>	<input type="text"/>	<input type="text"/>
E. Native American/Alaskan Native ...	<input type="text"/>	<input type="text"/>	<input type="text"/>
F. Other	<input type="text"/>	<input type="text"/>	<input type="text"/>
G. TOTAL:	A+B+C+D+E+F = <input type="text"/> = Q.9		

12. Please indicate the **number of partners** among the **professional staff employed** in your firm as of **December 31, 1996**.

13. Of the total **number of partners** entered in **Q.12**, please indicate below the **gender breakdown**.

Gender

Number of partners who are:

A. Male

B. Female

C. **TOTAL:**

A+B= **= Q.12**

14. Of the total **number of partners** entered in **Q.12**, please indicate below the **ethnic/racial breakdown**.

Ethnic/Racial Group

Number of partners who are:

A. White

B. Black

C. Hispanic

D. Asian/Pacific Islander

E. Native American/Alaskan Native

F. Other

G. **TOTAL:**

A+B+C+D+E+F= **= Q.12**

15. **Experienced recruits** are defined as professional staff hired at above entry level. Was the total number of **experienced recruits** employed by your firm during **1996** higher, lower or the same as the number employed during **1995**? (circle one only)

- 1. Higher
- 2. The Same
- 3. Lower

16. **Paraprofessional staff** are defined as nonprofessional staff hired to assist professional staff with clerical and other duties which would not be defined as traditional office duties.

A. Does your firm employ **paraprofessional staff**? (circle one only)

- 1. Yes
- 2. No

B. **If yes**, was the total number of **paraprofessional staff** employed by your firm during **1996** higher, lower or the same as the number employed during **1995**? (circle one only)

- 1. Higher
- 2. The Same
- 3. Lower

III. Background Information

17. In which **state** is your firm's headquarters located?

18. Which of the following most closely describes your firm? (circle one only)

1. Local Firm
2. Regional Firm
3. National/Multinational Firm

19. Is your firm/practice minority-owned? (Minority-owned is defined as majority ownership by those of Black, Native American/Alaskan Native, or Asian/Pacific Islander races or of Hispanic ethnic origin.) (circle one only)

1. Yes
2. No

20. Please indicate below the **number of AICPA members** in your **entire** firm. (If this number is not available, please provide your best estimate.) (circle one only)

- | | |
|------------------|------------------------|
| 1. 1-2 members | 5. 25-49 members |
| 2. 3-4 members | 6. 50-99 members |
| 3. 5-9 members | 7. 100 or more members |
| 4. 10-24 members | |

Thank you very much for completing this survey. We would like your comments about the survey and/or trends in the accounting profession. The information you provide is an important resource in planning for the profession.

Please return the questionnaire in the postage-paid envelope provided or send to:

AICPA Survey on the Employment of New Graduates
and Other Personnel Within Public Accounting
Academic & Career Development
1211 Avenue of the Americas
New York, NY 10036-8775

**Breakdown of Geographic Regions
Referred to in Tables 6 and 28**

Eastern	North Central	Southern	Pacific
Connecticut	Colorado	Alabama	Alaska
Delaware	Illinois	Arkansas	Arizona
District of Columbia	Indiana	Florida	California
Maine	Iowa	Georgia	Hawaii
Maryland	Kansas	Kentucky	Idaho
Massachusetts	Michigan	Louisiana	Nevada
New Hampshire	Minnesota	Mississippi	Oregon
New Jersey	Missouri	New Mexico	Utah
New York	Montana	North Carolina	Washington
Pennsylvania	Nebraska	Oklahoma	
Rhode Island	North Dakota	Puerto Rico	
Vermont	Ohio	South Carolina	
	South Dakota	Tennessee	
	West Virginia	Texas	
	Wisconsin	Virginia	
	Wyoming		

APPENDIX F

AICPA Scholarships for Minority Accounting Students—Academic Year 1997-98

LASTNAME	FIRSTNAME	MIDDLE	RENEWAL / NEW*	GRAD/ UNDER*	SCHOOL	STATE	AWARD
Kezler	Annie	R	R	U	University of Alaska/Fairbanks	AK	1,500.00
Yates	Maria	R	N	U	Alabama A&M University	AL	1,500.00
Martin	Jason	K	N	U	Talladega College	AL	1,500.00
Farris	Sharon	R	R	U	Troy State University/Montgomery	AL	2,000.00
Thomas	Sherrie	L	R	G	University of Alabama	AL	1,500.00
Cooks	Bernita	R	N	U	University of Alabama	AL	2,000.00
McKinstry	Cardell	D	N	U	University of Alabama	AL	2,000.00
Pettibone	Anitra	J	N	U	University of Montevallo	AL	1,500.00
Dotson	Felissa	P	N	U	University of Arkansas/Fayetteville	AR	1,500.00
Hatch	Byron	A	R	U	University of Central Arkansas	AR	1,500.00
Yan	Lena	P	N	U	Arizona State University	AZ	1,500.00
Emerson	Audrey	L	R	U	University of Arizona	AZ	3,500.00
Lam	Raymond	T	R	U	Cal State University/Fullerton	CA	2,500.00
Perez	Ivette		N	U	Cal State University/Northridge	CA	1,500.00
Williams	Tanya	M	R	U	Cal State University/Northridge	CA	2,000.00
Rangel	Gabriela		N	U	Cal State University/Northridge	CA	2,000.00
Aleman	Stacy	M	N	U	Cal State University/Sacramento	CA	2,500.00
Luciente	Andrea	A	N	U	Loyola Marymount University	CA	1,500.00
Christian	Mark	E	R	U	Loyola Marymount University	CA	2,000.00
Arraut	Ilka		N	G	San Francisco State University	CA	4,500.00
Diaz	Gilberto		R	U	San Francisco State University	CA	2,500.00
Guan	Phillip	Y	N	U	San Francisco State University	CA	2,000.00
Campos	Alma	D	R	U	University of California/SB	CA	2,500.00
Dang	Trung	H	N	U	University of La Verne	CA	1,500.00
Soriano	Julius	C	N	U	University of San Francisco	CA	2,000.00
Vuong	Hoang	L	N	U	University of Southern California	CA	2,000.00
Schmidt	Carlos	A	N	G	University of Southern California	CA	3,500.00
Nims	Nicole	R	N	U	University of Southern California	CA	1,500.00
Schmitz	Christopher	J	N	U	Adams State College	CO	3,000.00

* = R/Renewal; N/New; U/Undergraduate; G/Graduate
 (AA) = Joint Arthur Andersen/AICPA Award
 (CA) = Joint California Society of CPA/AICPA Award
 (CT) = Joint Connecticut Society of CPA/AICPA Award
 (RH) = Joint Robert Half International/AICPA Award
 (NJ) = Joint New Jersey Society of CPA/AICPA Award
 (TN) = Joint Tennessee Society of CPA/AICPA Award

AICPA Scholarships for Minority Accounting Students—Academic Year 1997-98

LASTNAME	FIRSTNAME	MIDDLE	RENEWAL / NEW*	GRAD/ UNDER*	SCHOOL	STATE	AWARD
Chavez Jr	Leo	T	N	U	University of Colorado/Boulder	CO	2,000.00
Vigil	Robert	G	R	G	University of Southern Colorado	CO	2,000.00
Reif	Zane	S	N	U	University of Southern Colorado	CO	1,500.00
Garrido (CT)	Francisco		N	U	Fairfield University	CT	1,500.00
Jubrey (CT)	Brandon	S	N	U	Fairfield University	CT	2,000.00
Fortt (CT)	LaRhonda	M	N	U	University of Connecticut	CT	1,500.00
Clarke (CT)	Wendy	A	R	G	University of New Haven	CT	3,000.00
Latour	Alberfo		N	G	Georgetown University	DC	1,500.00
Chevannes	Tamara	N	N	U	Howard University	DC	2,000.00
Collarzo	Trixia		N	U	Goldie-Beacom College	DE	1,500.00
Riggins	Nicode		R	U	Florida A&M University	FL	1,500.00
Cheatham	Tiffany	T	N	U	Florida A&M University	FL	2,500.00
Oyewale	Felicia	I	N	U	Florida Atlantic University	FL	1,500.00
Farinas	Lourdes	M	N	U	Florida Atlantic University	FL	2,000.00
Vega-Bello	Sherry	L	N	U	Florida Atlantic University	FL	1,500.00
Jean-Baptiste	Riolene		N	U	Florida International University	FL	2,500.00
Valencia	Adrian		R	G	Florida International University	FL	2,500.00
Laurent	Marvine	N	R	U	Florida International University	FL	1,500.00
Power	Rebecca		R	G	Florida International University	FL	2,000.00
Gilmour	Flor	M	R	U	Florida International University	FL	2,000.00
Torres	Michael	R	N	G	Florida International University	FL	2,000.00
Perez	Francisco	M	R	U	Northwood University/Florida	FL	3,000.00
Marthe	Maria	D	R	G	University of Central Florida	FL	4,500.00
Verdejo	Lymari	L	R	U	University of Central Florida	FL	1,500.00
Santana	Christina		R	G	University of Central Florida	FL	3,000.00
Busio	Judith		N	U	University of Central Florida	FL	2,500.00
Mussi	Nilda	C	N	U	University of Central Florida	FL	1,500.00
Lamorena	Karen	B	R	G	University of Central Florida	FL	2,000.00
Helmick	Brian	A	N	G	University of Florida	FL	4,500.00

* = R/Renewal; N/New; U/Undergraduate; G/Graduate
 (AA) = Joint Arthur Andersen/AICPA Award
 (CA) = Joint California Society of CPA/AICPA Award

(CT) = Joint Connecticut Society of CPA/AICPA Award
 (RH) = Joint Robert Half International/AICPA Award
 (NJ) = Joint New Jersey Society of CPA/AICPA Award

(TN) = Joint Tennessee Society of CPA/AICPA Award

AICPA Scholarships for Minority Accounting Students—Academic Year 1997-98

LASTNAME	FIRSTNAME	MIDDLE	RENEWAL / NEW*	GRAD/ UNDER*	SCHOOL	STATE	AWARD
Curva	Farrah	F	N	U	University of Florida	FL	1,500.00
Gilbert	Chianeve	T	N	U	University of Miami	FL	2,000.00
Messir	Marisol		N	G	University of Miami	FL	4,500.00
Adams	Marisa	N	R	U	University of Miami	FL	2,000.00
Silva	Sandra		R	U	University of Miami	FL	2,000.00
Cela (AA)	Lev		R	G	University of Miami	FL	4,500.00
Ashe	Paul		R	G	University of South Florida	FL	2,000.00
King	Sonya	N	N	U	Albany State College	GA	2,000.00
Sanchez	Oscar		N	U	Emory University	GA	2,500.00
Caldwell	Tammie	R	N	U	Georgia Southern University	GA	2,000.00
Carley	Patrick	F	R	G	Kennesaw State College	GA	3,000.00
Taylor	Ian	C	R	U	Morehouse College	GA	2,500.00
Hasan (RH)	Rashad		N	U	Morehouse College	GA	2,000.00
Thompson	Tonika	L	R	U	University of Georgia	GA	1,500.00
Bussey	Chandra	L	R	G	University of Georgia	GA	2,500.00
Perdue	Chiquita	N	N	G	University of Georgia	GA	2,000.00
Woodley	Faith	J	N	U	University of Georgia	GA	1,500.00
Hancock	Rosie	L	N	G	Valdosta State University	GA	4,500.00
Cowans	Regine	M	N	U	Chicago State University/Chicago	IL	2,000.00
Jaime	Luis	A	N	U	DePaul University	IL	2,500.00
Lopez	Valerie	L	N	U	Illinois Wesleyan University	IL	1,500.00
Weathers	Natasha	D	R	U	Robert Morris College	IL	2,000.00
Cardenas	Rosa	I	R	U	St Xavier College	IL	2,000.00
Martinez	Steven	D	R	U	Univ of Illinois/Urbana-Champaign	IL	1,500.00
Cao	Li	Y	N	U	University of Illinois/Chicago	IL	2,000.00
Woodgett	Moja	N	N	U	Bail State University	IN	1,500.00
Sherrod	Candace	B	R	U	Indiana University/Bloomington	IN	1,500.00
Porrata-Doria	Isabel	M	R	U	Manchester College	IN	2,000.00
Canady	Jayson	S	N	U	Purdue University	IN	2,000.00

* = R/Renewal; N/New; U/Undergraduate; G/Graduate
 (AA) = Joint Arthur Andersen/AICPA Award
 (CA) = Joint California Society of CPA/AICPA Award

(CT) = Joint Connecticut Society of CPA/AICPA Award
 (RH) = Joint Robert Half International/AICPA Award
 (NJ) = Joint New Jersey Society of CPA/AICPA Award

(TN) = Joint Tennessee Society of CPA/AICPA Award

AICPA Scholarships for Minority Accounting Students—Academic Year 1997–98

LASTNAME	FIRSTNAME	MIDDLE	RENEWAL / NEW*	GRAD/ UNDER*	SCHOOL	STATE	AWARD
Nishiyama	Heather	N	N	U	University of Indianapolis	IN	1,500.00
Velasquez	Jeanine	M	N	U	University of Notre Dame	IN	2,000.00
Graham	Antoinette	R	N	U	Thomas More College	KY	2,000.00
Evans	Sherrelle	V	R	U	Dillard University	LA	2,000.00
Fiffie	Viator	F	R	U	Grambling State University	LA	1,500.00
Hudson	Tesha	D	N	U	Grambling State University	LA	2,500.00
Bush (AA)	Brandi	R	R	G	Louisiana State Univ and A&M College	LA	4,500.00
Nguyen	Tu	T	N	U	Louisiana State Univ and A&M College	LA	1,500.00
Rodriguez	Marcos	A	N	U	Louisiana State Univ and A&M College	LA	2,000.00
Norton	Tanika	R	R	U	Louisiana Tech University	LA	1,500.00
Tran	Leyla	M	N	U	Loyola University	LA	2,000.00
Gordon	Charisse	C	N	U	Loyola University	LA	1,500.00
Jones	Peaches	N	N	U	Nicholls State University	LA	1,500.00
Currie	Paula	N	R	U	Northeast Louisiana University	LA	2,000.00
Mitchell	Lenard	C	N	U	Southern Univ and A&M College	LA	2,000.00
Sims	Darryl	W	N	U	Southern Univ and A&M College	LA	2,000.00
Hatcher	Dorothy	L	R	U	University of New Orleans	LA	1,500.00
Reed III	Grady	D	N	U	Xavier University of Louisiana	LA	2,000.00
Sargent	Toinita	L	R	U	Xavier University of Louisiana	LA	2,000.00
Burke	Vivien	V	R	U	Atlantic Union College	MA	2,500.00
Soo Hoo	Harry	P	N	U	Bentley College	MA	2,500.00
Folowosele	Feyifolu	A	R	U	Boston University	MA	2,500.00
Huang	Suzanne	X	N	U	Suffolk University	MA	2,000.00
Wiggins	Tambra	D	N	U	Salisbury State University	MD	1,500.00
Oliver	LaTonya	R	N	G	University of Maryland/College Park	MD	1,500.00
Mason	Shamarra	M	N	U	University of Maryland/Eastern Shore	MD	2,000.00
Malone	Jamal	K	R	U	Michigan State University	MI	1,500.00
Thomas (AA)	Valisa	T	R	G	Michigan State University	MI	2,000.00
Rhodes	Christian	L	N	U	Oakland University	MI	1,500.00

* = R/Renewal; N/New; U/Undergraduate; G/Graduate
 (AA) = Joint Arthur Andersen/AICPA Award
 (CA) = Joint California Society of CPA/AICPA Award

(CT) = Joint Connecticut Society of CPA/AICPA Award
 (RH) = Joint Robert Half International/AICPA Award
 (NJ) = Joint New Jersey Society of CPA/AICPA Award

(TN) = Joint Tennessee Society of CPA/AICPA Award

AICPA Scholarships for Minority Accounting Students—Academic Year 1997–98

LASTNAME	FIRSTNAME	MIDDLE	RENEWAL / NEW*	GRAD/ UNDER*	SCHOOL	STATE	AWARD
Loyd	Clarla	J	N	U	University of Detroit/Mercy	MI	2,000.00
Taylor	Annette	L	R	U	Bemidji State College	MN	1,500.00
Douthitt	Stephanie	D	N	U	Northeast Missouri State Univ/ Truman	MO	1,500.00
Washington	Latriece	N	N	G	University of Missouri/Columbia	MO	1,500.00
Jackson	Lowanda	L	N	U	Jackson State University	MS	1,500.00
Fulgham - McField	Travia	A	N	U	Jackson State University	MS	2,000.00
Collins	Marcus	O	N	U	Jackson State University	MS	1,500.00
Tillman	Charles	D	R	U	Jackson State University	MS	2,000.00
Mathis	Christopher	J	N	U	Jackson State University	MS	1,500.00
Chow	Jennifer	A	N	U	Mississippi College	MS	2,500.00
Herron	Janie	R	N	U	Mississippi State University	MS	2,000.00
Ofori - Brobbey (RH)	Kwadwo		N	G	University of Mississippi	MS	2,000.00
Stafford	Kyla	Q	R	U	Montana State University	MT	2,000.00
Bellamy	Stephanie	L	R	G	Duke University	NC	3,500.00
Palmer	Lakeisha		N	G	East Carolina University	NC	1,500.00
Davis	Staci	R	N	G	East Carolina University	NC	4,500.00
Peterkin	Shanikwa	D	R	U	Johnson C Smith University	NC	2,000.00
Wells	Desiree	I	N	U	Johnson C Smith University	NC	1,500.00
Lindsay	Talya	R	N	U	Johnson C Smith University	NC	2,000.00
Belcher	Tina	C	R	U	North Carolina A&T State University	NC	2,000.00
Lee	Tammy	N	R	U	North Carolina A&T State University	NC	1,500.00
Spencer	Tanaka	C	N	U	North Carolina A&T State University	NC	1,500.00
Lucas	Charryse	R	R	U	North Carolina A&T State University	NC	1,500.00
Brisco (RH)	Keya		N	U	North Carolina A&T State University	NC	1,500.00
Green	Robert	D	R	U	North Carolina A&T State University	NC	2,500.00
Stith	Katrina	R	N	U	North Carolina A&T State University	NC	2,000.00
Gee	Shakia	P	N	U	North Carolina A&T State University	NC	1,500.00
LeBlanc	Shani	L	N	U	North Carolina A&T State University	NC	1,500.00
Cole	Danielle	M	R	U	North Carolina A&T State University	NC	1,500.00

* = R/Renewal; N/New; U/Undergraduate; G/Graduate
 (AA) = Joint Arthur Andersen/AICPA Award
 (CA) = Joint California Society of CPA/AICPA Award

(CT) = Joint Connecticut Society of CPA/AICPA Award
 (RH) = Joint Robert Half International/AICPA Award
 (NJ) = Joint New Jersey Society of CPA/AICPA Award

(TN) = Joint Tennessee Society of CPA/AICPA Award

AICPA Scholarships for Minority Accounting Students—Academic Year 1997–98

LASTNAME	FIRSTNAME	MIDDLE	RENEWAL / NEW*	GRAD/ UNDER*	SCHOOL	STATE	AWARD
Hudson	Shawana	T	N	U	North Carolina A&T State University	NC	2,000.00
Harrison	Kyle	S	R	U	North Carolina A&T State University	NC	2,500.00
Carroll	Andre	L	N	U	North Carolina A&T State University	NC	1,500.00
Kennerly	Angela	R	N	U	North Carolina A&T State University	NC	1,500.00
Spruill	LaTanya	S	R	U	North Carolina A&T State University	NC	2,000.00
Jones, Jr	Nathaniel		R	U	North Carolina A&T State University	NC	2,000.00
Baldwin	Jacqueline	L	N	U	North Carolina A&T State University	NC	1,500.00
Lyons	Sherri	R	R	U	North Carolina A&T State University	NC	2,000.00
Woodruff	Nathan	L	R	U	North Carolina A&T State University	NC	1,500.00
Royal	Erica	L	R	U	North Carolina A&T State University	NC	2,000.00
Cooper	Ebony	Y	R	U	North Carolina A&T State University	NC	1,500.00
Lee	Alisa	A	N	U	North Carolina A&T State University	NC	1,500.00
Jenkins	Crystal	D	N	U	North Carolina A&T State University	NC	1,500.00
Green	Terrance	D	R	U	North Carolina A&T State University	NC	1,500.00
Walston	Kimberly	R	R	G	North Carolina Central University	NC	2,000.00
Prattis	Melissa	D	N	U	North Carolina State University	NC	1,500.00
Diggs	Felicia	E	N	U	Saint Andrews Prebyterian College	NC	2,000.00
Kelly	Emma	L	N	U	University of N Carolina/Wilmington	NC	1,500.00
Bitting	Aleta	H	R	U	Winston-Salem State University	NC	1,500.00
Morman	Christina	K	N	U	Winston-Salem State University	NC	1,500.00
Nixon	Monica	L	N	U	Winston-Salem State University	NC	1,500.00
Austin	Kimberly	S	N	U	Winston-Salem State University	NC	1,500.00
Yi	Hee Ran		N	U	Creighton University	NE	1,500.00
Garza	Jaine		R	U	University of Nebraska/Lincoln	NE	1,500.00
Damian	Michael	J	R	U	University of Nebraska/Lincoln	NE	2,500.00
Sullivan	Constance	L	N	U	Fairleigh Dickerson University	NJ	1,500.00
Quiroz	Richard		N	U	Rutgers University/New Brunswick	NJ	2,500.00
Bishop	Nykema	N	R	U	Rutgers University/New Brunswick	NJ	1,500.00
Anderson	Mark	C	N	U	Saint Peter's College	NJ	2,000.00

* = R/Renewal; N/New; U/Undergraduate; G/Graduate
 (AA) = Joint Arthur Andersen/AICPA Award
 (CA) = Joint California Society of CPA/AICPA Award

(CT) = Joint Connecticut Society of CPA/AICPA Award
 (RH) = Joint Robert Half International/AICPA Award
 (NJ) = Joint New Jersey Society of CPA/AICPA Award

(TN) = Joint Tennessee Society of CPA/AICPA Award

AICPA Scholarships for Minority Accounting Students—Academic Year 1997-98

LASTNAME	FIRSTNAME	MIDDLE	RENEWAL / NEW*	GRAD/ UNDER*	SCHOOL	STATE	AWARD
Lovato	Anna	D	N	U	New Mexico Highlands University	NM	2,000.00
Ross	Michael	H	N	G	New Mexico State University	NM	2,000.00
Melendrez	Kevin	D	N	U	New Mexico State University	NM	1,500.00
Garman	Sylvia	T	N	U	University of New Mexico	NM	2,000.00
Hirkala	Brina	L	N	U	University of Nevada/Las Vegas	NV	1,500.00
Le	Phu	D	N	U	CUNY/Baruch College	NY	1,500.00
Lambert	Loreen		R	U	CUNY/Medgar Evers College	NY	2,500.00
Hidalgo	Marcos	J	R	U	Hofstra University	NY	2,000.00
Brilliant (NJ)	Ralph		R	U	Iona College	NY	2,500.00
Menar (NJ)	Bryan	A	N	U	LeMoyne College	NY	1,500.00
Van Nort	Deborah	M	N	U	LeMoyne College	NY	2,000.00
Yang	Chen Jin		N	U	New York University	NY	2,000.00
Zheng	Jun Mei		N	U	New York University	NY	1,500.00
Benitez	Nadege	I	N	U	Pace University/NY	NY	1,500.00
Koo	William	Y	R	U	SUNY College/New Paltz	NY	2,000.00
Blas	Danielle	I	N	U	SUNY/Binghamton	NY	1,500.00
Zappala	Martha		N	U	SUNY/Old Westbury	NY	2,000.00
Evans	April	L	N	U	St John Fisher College	NY	3,500.00
Burns	D'Andrea	N	R	G	University of Cincinnati	OH	4,000.00
Lewis	Martha	M	N	U	Wright State University	OH	1,500.00
Harrison	Lashanda	Y	N	U	Wright State University	OH	2,000.00
Ysasaga	Stephanie	A	N	U	Oklahoma City University/Oklahoma	OK	2,000.00
Welch	Shonda	Y	N	G	Oklahoma State University	OK	1,500.00
Parrish	Jaime	M	R	U	Oklahoma State University	OK	1,500.00
Carroll	Joy	M	N	U	University of Central Oklahoma	OK	2,000.00
Guess	Gayla		N	G	University of Oklahoma	OK	2,000.00
Goldstein	Jovan	T	N	U	Cheyney University of Pennsylvania	PA	2,500.00
Robinson	Nathaniel	B	R	U	Drexel University	PA	2,500.00
Thomas	Lashawnda	A	N	U	Duquesne University	PA	1,500.00

* = R/Renewal, N/New, U/Undergraduate, G/Graduate
 (AA) = Joint Arthur Andersen/AICPA Award
 (CA) = Joint California Society of CPA/AICPA Award

(CT) = Joint Connecticut Society of CPA/AICPA Award
 (RH) = Joint Robert Half International/AICPA Award
 (NJ) = Joint New Jersey Society of CPA/AICPA Award

(TN) = Joint Tennessee Society of CPA/AICPA Award

AICPA Scholarships for Minority Accounting Students—Academic Year 1997-98

LASTNAME	FIRSTNAME	MIDDLE	RENEWAL / NEW*	GRAD/ UNDER*	SCHOOL	STATE	AWARD
Bey	Crystal	D	R	U	Duquesne University	PA	2,500.00
Hsu	Yen	L	N	U	Penn State University/University Park	PA	2,000.00
Anthony	Heather	M	R	U	Penn State University/University Park	PA	2,000.00
Alfonzo	Olga	D	N	U	University of Puerto Rico/Mayaguez	PR	2,000.00
Massas Nieves	Omayra	M	N	U	University of Puerto Rico/Mayaguez	PR	2,000.00
Barbosa Diaz	Yoann	M	N	U	University of Puerto Rico/Rio Piedras	PR	2,000.00
Cartagena	Luis	J	N	U	University of Puerto Rico/Rio Piedras	PR	1,500.00
Batista Santiago	Luz	E	N	U	University of Puerto Rico/Rio Piedras	PR	2,000.00
Elorza	Jorge	O	N	U	University of Rhode Island	RI	2,500.00
Fortes	Madalena	M	N	U	University of Rhode Island	RI	2,000.00
Drakes	Alfredo		R	U	Clemson University	SC	1,500.00
McLeod	Krista	D	R	U	University of SC/Columbia	SC	1,500.00
Banks	Bonita	O	R	G	Winthrop University	SC	3,500.00
Thomas	Eugene	L	R	U	Winthrop University	SC	2,000.00
Caldwell	Alecia	N	N	U	Winthrop University	SC	2,500.00
Smith	Dorothy	M	N	U	Christian Brothers College	TN	1,500.00
Beverly	Farrah	N	N	U	Tennessee State University	TN	1,500.00
Walker	Anthonette	D	N	U	University of Memphis	TN	1,500.00
Hurt	Brenda	R	N	U	University of Memphis	TN	1,500.00
Valle (TN)	Isabel	E	R	U	University of Tennessee/Knoxville	TN	2,000.00
Furlough	Stephanie	O	N	G	Vanderbilt University	TN	3,000.00
Lopez	Jacob		N	U	Angelo State University	TX	2,000.00
Fox	Raquel	L	R	U	Baylor University	TX	2,500.00
Hernandez	Maria	E	R	G	Hardin-Simmons University	TX	2,500.00
Tillman	Teri	E	N	U	Midwestern State University	TX	1,500.00
Granado	Ricardo	G	N	U	Our Lady of the Lake University	TX	1,500.00
Hinojosa	Antonio		N	U	Prairie View A&M University	TX	2,500.00
Castillo	Regina	D	R	U	Texas A&M University	TX	2,500.00
Olvera	Roxanna	L	N	G	Texas A&M University	TX	2,000.00

* = R/Renewal; N/New; U/Undergraduate; G/Graduate
 (AA) = Joint Arthur Andersen/AICPA Award
 (CA) = Joint California Society of CPA/AICPA Award

(CT) = Joint Connecticut Society of CPA/AICPA Award
 (RH) = Joint Robert Half International/AICPA Award
 (NJ) = Joint New Jersey Society of CPA/AICPA Award

(TN) = Joint Tennessee Society of CPA/AICPA Award

AICPA Scholarships for Minority Accounting Students—Academic Year 1997-98

LASTNAME	FIRSTNAME	MIDDLE	RENEWAL / NEW*	GRAD/ UNDER*	SCHOOL	STATE	AWARD
Flores	Alfonso		N	U	Texas A&M University	TX	1,500.00
Wilmore	Tiffany	Y	N	G	Texas A&M University	TX	2,000.00
Grant	Twanna	Y	N	G	Texas A&M University	TX	2,500.00
Rankin	Devina	A	N	U	Texas A&M University	TX	2,000.00
Hall	Tiffany	L	R	U	Texas A&M University/Commerce	TX	3,000.00
Garza	Ruby	A	N	U	Texas A&M University/Corpus Christi	TX	1,500.00
Brokenberry	Roshunda	R	N	U	Texas Southern University	TX	2,000.00
Dotson	Tracy	L	N	U	Texas Tech University	TX	1,500.00
Palmer	Henderson	R	N	G	Texas Wesleyan University	TX	1,500.00
Garcia	Mayra	I	R	G	Trinity University	TX	3,500.00
Somoano	Nicolas	M	R	G	Trinity University	TX	2,500.00
Norman	Linda	O	N	G	Trinity University	TX	2,500.00
Jackson	Melinda	M	N	U	University of Houston	TX	1,500.00
Ope	Lasbat		N	U	University of Houston	TX	1,500.00
Lozano	Melinda	M	N	U	University of Houston	TX	1,500.00
Tyler	Kristina	A	N	U	University of Houston/Clear Lake	TX	1,500.00
Scott	Laura	R	N	U	University of Mary Hardin - Baylor	TX	1,500.00
Su	Trang	N	R	G	University of North Texas	TX	3,000.00
Hall	Eugena	R	R	G	University of North Texas	TX	2,000.00
Hernandez	Javier		R	U	University of Saint Thomas	TX	2,500.00
Tijerina	Lillian	D	N	U	University of Texas/Arlington	TX	1,500.00
Sellers	Kelvin	F	R	G	University of Texas/Arlington	TX	2,000.00
Miller	Stephen	C	R	G	University of Texas/Austin	TX	2,000.00
Gutierrez	Veronica		N	U	University of Texas/Austin	TX	2,500.00
George	Yolanda	A.	R	G	University of Texas/Austin	TX	3,500.00
Tsai	Wayne		N	U	University of Texas/Austin	TX	1,500.00
Torres	Claudia	A	R	G	University of Texas/Austin	TX	3,500.00
Hsu	Jenny	H	N	G	University of Texas/Austin	TX	2,500.00
Ramirez	Raul	A	N	G	University of Texas/Austin	TX	2,500.00

* = R/Renewal; N/New; U/Undergraduate; G/Graduate
 (AA) = Joint Arthur Andersen/AICPA Award
 (CA) = Joint California Society of CPA/AICPA Award

(CT) = Joint Connecticut Society of CPA/AICPA Award
 (RH) = Joint Robert Half International/AICPA Award
 (NJ) = Joint New Jersey Society of CPA/AICPA Award

(TN) = Joint Tennessee Society of CPA/AICPA Award

AICPA Scholarships for Minority Accounting Students—Academic Year 1997–98

LASTNAME	FIRSTNAME	MIDDLE	RENEWAL / NEW*	GRAD/ UNDER*	SCHOOL	STATE	AWARD
Webb	Jonathan	R	N	U	University of Texas/Austin	TX	1,500.00
Gil	Juan	H	N	G	University of Texas/EI Paso	TX	2,000.00
Najera	Melissa	M	R	U	University of Texas/EI Paso	TX	2,500.00
Guerra	Florence	M	N	U	University of Texas/San Antonio	TX	2,500.00
Kongdara	Deth	T	R	U	West Texas State University	TX	1,500.00
Chew	Jenny	T	R	U	George Mason University	VA	2,500.00
Whittingham	Letetia	K	N	U	Hampton University	VA	1,500.00
Yarbrough	Larvell	O	N	U	Hampton University	VA	2,000.00
Johnson	Stacey	L	R	U	Hampton University	VA	1,500.00
Roberts	Dyani	A	N	U	Hampton University	VA	1,500.00
Frazer	Kishawn	S	N	U	Hampton University	VA	1,500.00
Austin	Frankie	E	R	U	Hampton University	VA	2,000.00
Matthews	Dana	M	R	U	Hampton University	VA	3,000.00
McCall	Anna		N	G	Hampton University	VA	1,500.00
Jones	Kim	N	N	U	James Madison University	VA	3,000.00
Bond	Barbara	L	R	U	Norfolk State University	VA	2,000.00
Lindsay	Patrice	L	N	U	Norfolk State University	VA	1,500.00
Williams	Cora	L	N	G	Old Dominion University	VA	2,000.00
Bonilla	Ana	M	N	U	Strayer College/Manassas	VA	2,000.00
Wilson	Terrence	F	N	U	University of Richmond	VA	1,500.00
Wade	Demetria	A	N	U	University of Virginia	VA	1,500.00
Cuadros	Antonio	E	R	G	University of Virginia	VA	4,500.00
Crockett	Chantelle	T	N	U	University of Virginia	VA	2,000.00
Lawrence	Christopher	D	N	U	University of Virginia	VA	1,500.00
Lawyer	Melinda		R	U	Virginia State University	VA	1,500.00
Bright	Kimberly	N	R	U	Virginia State University	VA	1,500.00
Hunter	Laverne	M	N	U	Virginia State University	VA	1,500.00
Williams	Sharon	E	R	U	Virginia State University	VA	2,000.00
Glover	Andrea		N	U	Virginia Union University	VA	1,500.00

* = R/Renewal; N/New; U/Undergraduate; G/Graduate
 (AA) = Joint Arthur Andersen/AICPA Award
 (CA) = Joint California Society of CPA/AICPA Award

(CT) = Joint Connecticut Society of CPA/AICPA Award
 (RH) = Joint Robert Half International/AICPA Award
 (NJ) = Joint New Jersey Society of CPA/AICPA Award

(TN) = Joint Tennessee Society of CPA/AICPA Award

AICPA Scholarships for Minority Accounting Students—Academic Year 1997–98

LASTNAME	FIRSTNAME	MIDDLE	RENEWAL / NEW*	GRAD/ UNDER*	SCHOOL	STATE	AWARD
Pene	Betty	E	N	U	Seattle University	WA	1,500.00
Nault	Melissa	L	N	U	University of Washington	WA	2,000.00
Trizarry-Gierzak	Nitza	I	R	G	University of Wisconsin/Whitewater	WI	2,000.00
Cha	Xia		N	U	University of Wisconsin/Eau Claire	WI	2,000.00
Golden	Brian	K	R	G	Marshall University	WV	3,500.00
Rufai	Larry	O	N	U	West Virginia University	WV	1,500.00

Total Number of Awards : 296

TOTAL \$600,000.00

* = R/Renewal; N/New; U/Undergraduate; G/Graduate
 (AA) = Joint Arthur Andersen/AICPA Award
 (CA) = Joint California Society of CPA/AICPA Award

(CT) = Joint Connecticut Society of CPA/AICPA Award
 (RH) = Joint Robert Half International/AICPA Award
 (NJ) = Joint New Jersey Society of CPA/AICPA Award

(TN) = Joint Tennessee Society of CPA/AICPA Award

