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# REFLECTIONS ON INTEGRATION IN THE ACCOUNTING PROFESSION

*The author examines the progress made by women and blacks in the accounting profession and points out several remaining problem areas.*

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As a black, female accountant, the writer may be assumed to occupy a position which permits a close view of some of the problems of both blacks and females existing in the accounting profession. This paper will report one black woman's reflections on these two phases of discrimination in the accounting profession.

The legislative push for employment of blacks preceded that for women. Not only did it start earlier, but the intensity of the effort has been greater. This has been entirely appropriate, for the barriers to black employment have been formal and supported and rationalized by deeply held emotional arguments. In addition, the problems involved in hiring blacks are much greater than in employing women.

Effective employment of blacks required that an entirely new recruitment program be structured and that many basic, deeply-rooted notions which had been institutionalized and accepted as axiomatic be abandoned. In the typical case, firms removed the barriers to the employment of white women feeling that they had removed an unfair and unfounded barrier. However, upon removal of the barriers to the employment of blacks, firms grieved that they

were being forced to lower their standards; many who habitually take a positive attitude felt that the act was a charitable one which would enhance the firm's public posture providing the firm managed to prevent the black accountant from getting in the way of performance. Failure to conduct a sincere profession-wide exposé of the myths held has been the major cause of difficulty in the integration of blacks in the profession.

## **Governmental, Industrial and Public Accounting**

The accounting profession is frequently referred to as comprising three groups—governmental, industrial or private, and public. Penetration for blacks and women has been both earlier and to a greater degree in government, with industry second and public accounting third. This order not only reflects the sequence in which legislation has been imposed, but the degree of objectivity permitted by the structure of these groups.

Equal opportunity regulations were first imposed on governmental bodies. In addition, because their appointments follow civil service regulations and are therefore made in a highly

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Dr. Mobley taught at Southern University in Baton Rouge, Louisiana, before accepting the appointment at Florida A & M University in 1963. She has held summer appointments with IBM, Union Carbide, Price Waterhouse & Co., and the Chase Manhattan Bank besides serving as a consultant with the IRS.

Dr. Mobley is listed in *Who's Who of American Women*, *Outstanding Personalities of the South*, and the *Dictionary of International Biography*. Her membership affiliations include the AICPA, AAA, Beta Alpha Psi, and the National Association of Black Accountants.

Dr. Mobley is a frequent speaker at regional and national meetings of professional societies and has had several articles published in *The Accounting Review*.



objective fashion, blacks and women have fared best with governmental agencies.

In industry, action toward compliance with equal opportunity legislation as well as appointments in general have been an internal matter reflecting company policy; these tend to be less objective than the criteria which guide governmental appointments and vary from firm to firm. It is therefore difficult to generalize about the status of blacks and women in industrial accounting but there is no evidence which indicates that it has been more satisfactory than for blacks and women in non-accounting functions of industry.

Policy for appointments in public accounting traditionally compounds the subjective attitudes of the individual firms with those that are real or imagined of their clients and those which have tended to crystallize for public accounting firms as a group. As this body of accountants has identified itself as a professional group, policies common to members of the group tend to become institutionalized. Policies so affirmed attain the status of the profession's code of ethics and violation is automatically considered as detrimental to the profession. With time, the fact that cosmetic values prompted some of the group policies is forgotten and the patterns, which may be unrelated to the service rendered by accountants, are accepted as valid indexes to quality performance. Some invalid signs which over the years have suggested capability in accounting have been the white male, the businessman's attire, a northern accent, slang-free diction and the ability to discuss the arts. These distinguishing features created for the profession an image, a trademark so to speak, which served to increase public reliance while reducing competition, thereby making practice more profitable. It will not be easy to persuade the profession to abandon these created illusions especially if the profitability of their practices will be diminished.

The problems involved in integrating public accounting are therefore much greater than for government or industry. Nevertheless, equal opportunity legislation is applied with equal force to public accounting. In addition, to meet the ever increasing demand for accountants, firms must hire accountants in larger numbers than the white, male population has supplied. Public accounting firms fully realize that equal employment has become a matter of life and growth. Their great problem is one of changing their employment practices without changing their image. There seems to be little effort directed at examining the merits of maintaining the image or its real value in current times. It should be obvious that society is now assessing a smaller and smaller value

to cosmetic features. Yet, all efforts are directed toward fitting blacks and women into a structure designed to exclude them.

### **Current Problems**

Although the effectiveness of firms in integrating their accounting staffs may be challenged, there can be little doubt of their sincerity. The results to date do not fairly reflect the extent of the efforts of the firms. The results reflect the failure of the approaches applied to remedy the following problems:

1. Preconceived notions about the innate ability of blacks and women.

Preconceived notions of innate inferiority are casual for women but deeply rooted for blacks. Firms justified their past failure to hire women with explanations such as, "they will marry and leave the firm to raise a family," "they will not agree to travel," "the physical demands are too great," etc. Even in cases where white female accountants are initially assumed to know less than white male accountants, competent performance is believable. In many instances, there is no level of competence that blacks can display which will influence the preconceived notions of innate inferiority held. Highly professional people are not quick to admit that their anticipations dictate their perceptions, but they do. Many firms hire blacks hoping that they will eventually earn a first promotion but thoroughly convinced that they will not be able to advance higher. They boast and feel proud of having held this "liberal" hope.

2. The "save face" attitudes of professional groups which resent charges reflecting on their reputed professionalism.

It is difficult to arrive at solutions to problems without first admitting their existence. Most firms are unwilling to take a good look at themselves. They are only willing to make changes that can be made while "saving the face" of the firm. Big people are often too little to admit error. This fact precludes any honest approach to the problems and has proved extremely discouraging to those who search for real solutions.

3. The lengthy maturation period necessary for advancement within the firm.

Entry level positions are not very visible and provide little support to the sincerity of motive of hiring firms. Charges of striving for "numbers" result from blacks and women being concentrated at the entry level. However, there can be no "instant" managers or partners. The nature of the professional service offered re-

quires that advancement be based on meaningful supervised experience. Even if no other problems exist, firms are doomed to be criticized during the lengthy period required for advancement of their newly-hired blacks and females.

4. The limited supply of blacks and women available for employment as accountants.

Pursuit of a career for most people is correlated with known or anticipated employment opportunities. Because of the very limited opportunities for blacks and women in accounting in the past, few selected accounting as their careers. Evidence of existing opportunities must extend beyond high school career-day presentations and encouragement from guidance counselors but must include visible examples of successful blacks and women in accounting. As already established, success in accounting takes time; it also takes people. Hence, the profession is confronted with the problem that success is needed to get the people, while people are needed to accomplish the success.

5. The informal organization of the firm which at the professional level encompasses a social dimension that perpetuates the present structure.

At the professional level, there is a social phase of the informal organization which is an important vehicle for advancement. However, legislation for equal employment opportunity has not extended to social aspects. As long as the informal organization is contained within the firm, all employees may hold hopes of eventual access. However, when a phase extends to the social life outside of the firm, there is little reason for some to hope. White women are a part of the social order, blacks are not. White women are able to attack the problem from the inside, blacks are not.

### **Limited Success**

Currently blacks and women are greatly encouraged to pursue accounting careers. A number of public accounting firms and some industrial firms have launched outreach programs which involve them in active recruitment. They not only visit the placement offices of universities where they see graduating seniors who have selected accounting as a major, but they visit lower level university classes and high schools where they contact and influence students who have not yet made a selection. These firms have also provided the significant financial support necessary for many talented black youths to pursue accounting majors. There is a very obvious commitment to

integrate the accounting profession "in fact as well as ideal."

The limited success suggests the enormity of the problem. Professional blacks and women currently employed by the Big Eight CPA firms are:

	<i>Total Employed</i>	<i>Management Group</i>	<i>Partners</i>
Blacks	697	16	1
Women	1,579	110	5

Whereas the absolute number of women employed is significantly higher, it must be remembered that women are not a minority group. If the total female population is considered, the number, in a relative sense, is lower for women than for blacks. It is also significant that the progress made by women has been over a longer period than for blacks. So in terms of relative numbers, employed within a given period of time, black employment has exceeded that of women. It is not known whether this is due to the greater difficulty in interesting women in accounting or the greater difficulty in interesting accounting firms in women. However, it has been noted that females currently account for only eight percent of accounting graduates.

Comments from the firms indicate that there is a higher turnover of women than of other accountants. Turnover during the first two years of employment is similar for all groups. However, turnover is significantly greater for women than for white, male accountants after three or four years. No meaningful comparison can be made of the turnover of women and blacks after three or four years because of the smallness of the number of blacks employed four years ago.

Comments from women employed in accounting firms indicate a promising level of satisfaction, promising because they feel that the problems that do exist seem to be diminishing. However, many blacks feel that this recent effort to employ women will dampen the firms' efforts to employ blacks. They feel that the firms have found "a more palatable way of satisfying equal opportunity compliance requirements." Blacks are much more skeptical about their futures with the firms than are women.

### **Future Hope**

As a black woman accountant who is frequently asked to compare her two "handicaps"

and who has more than a normal share of other personal limitations, it became necessary that the writer identify her primary struggle. This was not a difficult task as society has clearly displayed clues as to which of the two problems is more serious—her blackness. Many responsible accounting positions which have been held for years by white women are only recently being opened to blacks. The writer knows of no important employment situation in America where black males are denied but black women are admitted because white women have won admittance. Her life provides many unpleasant memories of “white only” barriers, while the “male only” restrictions are difficult to recall.

Although the past structures a frame of reference for everybody, it is the current problems to which attention must be devoted. The fact is that tacit, although in many instances unconscious, discrimination in accounting does currently exist for both women and blacks. The effect is a waste that the profession cannot afford. The problems of integrating blacks and women are not unique to accounting. What is unique to accounting is its ability to examine objectively, to analyze, and to arrive at rational solutions. The accounting profession is in a unique position to provide a much needed model for society to follow. It is not only the writer's hope that the profession will achieve this distinction, she bets on it!

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## EDITOR'S NOTES

*(Continued from page 4)*

Ms. Barcelona was first appointed to the Editorial Board in 1968 and was reappointed in 1971 at the expiration of her three-year term. During these four years her knowledge of accounting, her sensitivity to the needs of our authors, and her assistance in and suggestions for improving manuscripts have been an invaluable help. We believe therefore that she is ideally suited for the position of Associate Editor.

Ms. Barcelona is a graduate of Iowa State University and is presently doing graduate work at the University of Cincinnati. She is the accountant for the Camargo Club in Cincinnati.

Barbara I. Rausch, CPA, has been appointed to the Editorial Board to fill the unexpired term of Ms. Barcelona.

Ms. Rausch's name has frequently appeared on our pages, first as the author of an article on “Accounting for Small Business” in the May 1969 issue and for the past year and a half

on the inside front cover of our publication as secretary and committee chairman of AWSCPA.

Ms. Rausch had a most unusual start in accounting: she answered an advertisement of the International Accountants Society which promised unlimited opportunities in accounting. She took the IAS extension course package, including the CPA coaching course, and passed the CPA examination, proving that there is indeed truth in advertising.

Ms. Rausch worked for many years in the small business department of Peat, Marwick, Mitchell & Co. and is now the secretary-treasurer of Ohio Harvestore, Inc.

Patricia L. Clark, Julia J. Kauman, and Dorothy G. Willard, CPA, whose terms on the Editorial Board expired in 1972, have all graciously accepted reappointments for another three-year term.

We are also very grateful that our feature editors will continue with their columns: Margaret L. Bailey, CPA, Special Editor for Theory and Practice; Barbara M. Wright, CPA, Tax Editor; and Dr. Marie E. Dubke, CPA, Reviews Editor.